

## INTRODUCTION

At the Nicolaus Copernicus University in Torun an initiative to publish a scientific magazine *Copernican Journal of Finance & Accounting* was taken. The Journal serves for the development of the science of *Finance* as a forum of presentations and analyses of scientific working papers in the scope of finance and accounting in the international dimension.

The Journal is dedicated to theoreticians and also practitioners who decided to meet a challenge of obtaining scientific degrees in *Finance*.

In this way a passion for scientific work finds new possibilities of cooperation. The members of such defined scientific society will be creators and audience of contents published in the CJF&A. In maintaining high quality of the Journal will help us a team of acknowledged scientists joining the Programme Council and the Reviewers Team. We are deeply grateful to them for their engagement in such an important initiative.

We are convinced that *Copernican Spirit of Science* will accompany us in the noble work to expand science. We remember that our great patron, Nicolaus Copernicus, not only was an astronomer of worldwide renown, who changed science, but also an economist who formulated a law known as a Copernicus-Gresham law. This obliges all of us.

*Editor in Chief*  
*Professor Leszek DZIAWGO*