



## Editorial

We would like to present to you a special issue of “Zeszyty Teoretyczne Rachunkowości” – (ZTR, “The Theoretical Journal of Accounting”) in English entitled: *Accounting and Behavioral Sciences – a successful marriage or an extravagant crusade?* For the first time in the history of our journal, this volume was guest edited by a foreign editor – Dr. Jari Paranko (University of Tampere, Finland).

The proposed theme of the eighth special edition of ZTR in English was a kind of challenge. So far, such editions of ZTR have shown a wide range of accounting issues, e.g., its development in Central and Eastern Europe. This issue has a very specialised character, because the behavioural aspects of accounting, to which it is entirely devoted, are dealt with by only a small group of researchers. Nevertheless, this special issue of ZTR received eleven articles and we accepted nine of them for publication. Five of them are written by foreign researchers from Germany, Lithuania, Estonia and Ukraine.

We chose to deal with the behavioural aspects of accounting because we share the view that accounting is more than just numbers, accounts, statements, reports, and IT systems; above all, people create and use accounting information. Beliefs, personality traits, and the behaviours of accounting professionals and their interactions with other people (controllers) influence the final dimension of the information. On the other hand, accounting information shapes the behaviour of its recipients and all those to whom it relates, even indirectly. These issues are of interest to behavioural accounting.

The articles published in this issue of ZTR concern the behavioural aspects of financial accounting, management accounting, auditing, and management control. The article by Maruszewska and Kołodziej describes the influence of the human factor in the creation of information in the accounting system as a result of verifying the justifications for decisions that relate to the measurement of the value of stocks. In turn, Brauweiler et al. attempted to explain the issue of creative accounting, set limits to its positive use, and separate creative accounting from accounting fraud. The authors point to the need to apply leadership skills to solve the problem of creative accounting. In turn Cygańska et al. emphasize the role of decision making by managers, for example, in profit management. In their opinion, manipulations in the area of accounting are assessed more critically than manipulations in the area of operational decisions. The behaviours of managers were the basis for discourse also in the scientific text of Jaworska and Bucior. Their research aimed to present the use of structural manipulation by company managers.

Opportunistic behaviour is also rooted in government bureaucracy and its impact on the economic development of Central and Eastern European countries. Paientko



and Fedosov demonstrate in their publication how the use of control approaches in public management can prevent this situation.

In a company, management accounting influences financial planning and control. Tamulevičienė and Subačienė have developed value-oriented controlling structures by integrating elements that reflect the behavioural aspect of the system.

Financial auditors are the people who will assess the effects of accounting work. This problem is described by Vassiljev and Alver who show how cognitive features of the decision-making process could help auditors detect and investigate fraud. Zieniuk, on the other hand, presented an assessment of auditors, indicating that the level of detail of disclosures in financial statements is mainly influenced by the experience and competence of the accounting staff rather than the intentional actions of the management to limit the scope of disclosures.

Finally, Meier et al. pointed out that the behaviour of accounting specialists reflects their personality traits. The researchers showed that the “counter” type of personality still dominates among people starting their careers in accounting, which in turn, according to many researchers, does not meet the requirements of modern business, i.e., being a business partner with soft skills and interdisciplinary features.

The presented articles bring us closer to answering the question contained in the title of the special issue of ZTR. Thanks to these papers, it can be stated that accounting and behavioral sciences create a successful marriage. Without psychology, sociology, anthropology, and other sciences exploring individual and group behavior, it is impossible to understand many accounting problems, such as fraud or choice of accounting policy.

We encourage you to submit articles to the new special issue of ZTR in 2020, entitled: *Accounting as a source of financial and non-financial information*.

Sincerely

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Coordinator of the special issue of ZTR

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