

*Dear Readers,*

The current issue of *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie / Cracow Review of Economics and Management* marks the one-thousandth edition of the journal. Its tradition and longevity have helped make it a forum for presenting scientific research results, and with it comes important commitments. Foremost among them is the journal's further development – by enhancing the substance of the work it brings to its readership, streamlining the publishing process, and increasing the journal's reach and visibility in the international scientific community.

This issue features articles on economics and finance, accounting, and management. In the first, Łukasz Markowski addresses the real convergence of Central and Eastern European countries and the eurozone from the perspective of economic structures. He uses hierarchical cluster analysis to examine the simultaneous occurrence of convergence and divergence tendencies. According to the author, the similarity of gross value-added structures within the European Union reflects different processes and phenomena occurring in the economies. The research assesses the similarities between the economic structures of Central and Eastern European countries. This is an important issue in the context of new challenges faced by the economies of the EU and the inadequacy of convergence criteria in relation to the macroeconomic reality.

Łukasz Brzezicki and Artur Prędko take up the issue of measuring and evaluating the efficiency of research institutes in Poland, which operate based on various legal frameworks. Using an SBM model based on non-parametric DEA methodology, they show that the groups of institutes they consider function in different ways. The authors explain that some of the units were characterised by inefficiencies in their research and development. They also look at the potential causes of these inefficiencies, an issue they intend to take up in further research.

In the next article, Bartłomiej Nita and Piotr Oleksyk discuss the factors that stimulate or hinder co-operation between entrepreneurs and research entities engaging in innovative projects. The authors assume that decisions to engage in collaboration are made based on the analysis of a company's potential, forecast future effects, and financing possibilities. Through survey research conducted among entities engaging in manufacturing and service activities in the high and medium-high technology sectors, the authors find that agreements between part-

ners play a crucial role. They also highlight that entrepreneurs and researchers have different priorities: The former are mainly motivated by the desire for quick profit, while the latter are driven to publish in prestigious publications. The authors also observe gaps in collaboration efforts focused on commercialising research.

In his article, Grzegorz Wojtkowiak examines the efficiency of remote work, with a particular focus on how such work arrangements are perceived by employees and managers. His research leads him to conclude that innovation and organisation are boosted by technology, while communication and relationships can suffer. Although the managers interviewed expressed a diversity of opinions, they were not at odds with one another. The author also identifies variables influencing the development of remote work, including work scheduling, autonomy, maintaining relationships, and individual skills.

Occupational burnout poses a challenge not only for employees, but organisations and the economy as well. Sylwia Michalak and Iwona Olejnik look at burnout in young people who are either studying or just starting their careers. Employing qualitative research in the form of focused group interviews, the authors establish that the survey respondents were aware of occupational burnout and its consequences. They propose ways to counteract burnout, while also emphasising that the measures they discuss may fall short in work environments where employers fail to take preventive measures.

The final three articles focus on financial and accounting issues. Beata Sadowska and Konrad Kochański analyse accounting tools used in logistics. Using a literature review and survey research conducted among specialists involved in logistics, they found that logistics activities have unique cost accounting and managerial accounting subsystems. Companies operating in this industry primarily use process costing and target costing. The authors also identify the most common barriers to the implementation and use of managerial accounting tools in logistics. These include a lack of employee experience with particular instruments, employee knowledge and qualifications and the high costs involved in implementing changes.

In the second of the articles on accounting issues, Michał Comporek and Iryna Shchyrba assess the quality of net financial results reported in financial statements of international public companies listed on the WIG-CEE index. Based on their research, which utilised diversified coefficients of stability and smoothness of net profit (loss) and indicators of discretionary memorial differences, the authors observe that companies intentionally reduce their net financial results. They conclude that, to reduce the risk of incorrect assessment, the evaluation of net financial result quality should be based on a range of economic measures.

The last article in this issue examines the timeliness with which financial reports were published during the COVID-19 pandemic. Looking at publicly traded companies listed on the Warsaw Stock Exchange, Bartłomiej Lisicki and Iwona Franczak

assess the timeliness of their financial reports. The research comprised a review of literature and legal acts, and a statistical verification of the timeliness of the reports. They found that the COVID-19 pandemic did not cause the companies to file their reports less regularly.

I encourage readers to explore the concepts, methods, and research results discussed in this landmark one-thousandth issue of the *Cracow Review of Economics and Management*.

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