

**FINANCIAL  
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## Introduction

The end of 2020 is the appropriate occasion to present five research articles published in *The Financial Sciences. Nauki o finansach*. In one of them Tajudeen Adejare Adegbite examined the IFRS adoption effect on the tax payable of public companies in Nigeria. In another one Ilona Fałat-Kilijańska, Jana Gláserová, Piotr Luty and Milena Otavová identified the factors determining the shaping of the acquiring companies' financing structure and its changes in the pre-merger periods. In his article Jan Fryczak wanted to find out what opportunities and challenges lie before financial service companies in Poland as they embark on strategic change decisions in a data-driven environment. Jerzy Róžański and Justyna Bogołębska surveyed exporters and asked about the effects of the economic crisis as a factor influencing their financial strategy, whereas Krzysztof Waliszewski showed the impact of the COVID-19 pandemic on the non-bank loan market in Poland. We hope that the readers will find inspiration for further research.

With great sadness and heavy hearts, we announce the passing of our beloved colleague, Ewa Bogacka-Kisiel, Professor Emeritus of Wroclaw University of Economics and Business, and longtime Chief Editor of *The Financial Sciences. Nauki o finansach*. Please join with us in offering our sincerest condolences to Dr Michał Kisiel and the family, as well as to the members of the Department of Finance of Wroclaw University of Economics and Business and the Department of Finance and Accounting in the University of Opole, and to all those whose lives and careers were touched by the great generosity and profound influence of Professor Ewa Bogacka-Kisiel.

Sincerely,  
*Marek Pauka*

