Foreword

In order to provide the answer to the question what marked the first three quarters of 2022 in the Republic of Croatia in an economic sense, we should observe the financial perspective of the EU for the period 2021-2027, the preparations for the introduction of the euro on January 1, 2023, huge problems in the supply, especially energy supply chains and the ever-increasing rate of inflation.

According to the financial perspective of the EU for the period 2021-2027, more than 25 billion euros are available to Croatia. Funds are allocated from two sources: the Multiannual Financial Framework (MFF) for a seven-year period, from which Croatia is allocated more than €14 billion, and the Next Generation EU (NGEU), from which Croatia is allocated more than €11 billion. Within the NGEU program, the National Recovery and Resilience Program (NPOO) 2021 to 2026, €6.3 billion in grants and €3.6 billion in loans are available to Croatia. NPOO funds are intended for the economy, public administration, justice and state property, education, science and research, labour market and social protection, health and building renovation. The first tenders of ESIF funds and NPOO are published according to the planned dynamics, and more significant funds for the economy are planned to be approved through tenders, which are expected to be published by the end of 2022 and 2023.

Furthermore, the year of 2022 is marked by the process of preparations for the introduction of the euro. On May 13, 2022, the Act on the Introduction of the Euro was adopted, which has become the basic legislative framework for the introduction of the euro, and on July 12, 2022, the Economic and Financial Affairs Council of the EU (ECOFIN) adopted three legal documents, which completed the legal procedure in EU Council related to the introduction of the euro in Croatia. As of January 1, 2023, Croatia will become the twentieth member state of the euro area.

Taking into consideration the war events in Ukraine and disrupted supply chains including increasingly strong inflationary trends, three European supervisory bodies (EBA, EIOPA and ESMA - ESA) in their Risk Report for the autumn of 2022 point to the worsening economic outlook and a high inflation rate and rising highly volatile energy prices, which warns of the extreme vulnerability of the financial sector and the weakening of economic conditions with growing economic uncertainty for the next year. What will certainly mark the monetary policy of the end of 2022 and 2023 is the focus on the increase of interest rates as an instrument to reduce the risk of growth in inflationary expectations.

Such circumstances in the environment were also reflected in the content of the articles published in the Proceedings of the Conference *Accounting and Management*. They cover a wide range of topics: from the analysis of the impact of the Covid 19 pandemic on established economic paradigms, the concept of sustainable development, the connection of controlling and BI, cloud accounting to the "serendipity" management and the importance of innovation and the development of entrepreneurship.

A part of the above mentioned topics was presented at the 23rd International Scientific and Professional Conference *Accounting and Management* (RiM), which was jointly organized by the Association of Accountants, Tax Advisors and Financial Experts *Hrvatski računovođa* and RRiF College of Financial Management from September 22 to 23, 2022. Considering the added value that invited lectures provide to the RiM Conference, the good practice of including lectures by eminent experts and scientists in the work of the conference has continued this year. The goal of this year's Conference is a continuous contribution to the development of the economic profession and the economy as a whole through the presentation of scientific and professional papers, the exchange of experiences and contributions to the development of accounting and management in EU countries and the region.

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