

FOREWORD

Dear readers,

With pleasure we present you the latest edition of our Journal which includes contemporary trends and key issues shaping the business world. This issue brings the results of research and analysis in the fields of accounting, finance, and management, also presented at this year's Accounting and Management Conference held in Pula in September.

Sustainability, as a fundamental element of business and a key factor in business success, is recognized in this issue as well. Our authors emphasize reporting on sustainability and green taxation in the Western Balkan countries as extremely relevant and important topics.

Hotel rebranding and the comparison of the perception of professionals working in tourism and the public are intriguing research topics conducted on the rebranding of the Panorama Zagreb hotel (now Zonar Hotel Zagreb). Furthermore, articles in this edition comprise the analysis of fraud from the perspective of external auditors and the exploration of the role and importance of venture capital in financing small and medium-sized enterprises in the Republic of Croatia and their role in stimulating economic growth.

As before, this issue of the Journal reflects our commitment to research, education, and the promotion of sustainable, innovative, and ethical business practice.

The published papers have undergone a double-blind review by independent experts, and we hope that the topics presented to you will be interesting and above all useful in education and business, as an extension of the existing insights and knowledge.

We hope you will enjoy reading the articles and that we will continue to create content that keeps pace with important global issues and world trends. We thank all the authors and reviewers for their belief in us.

Editor-in-Chief

Đurđica Jurić, PhD, College Professor