

Special Issue

Corporate Governance and Financial Reporting

Message from the Guest Editors

During these trying times, it is important to understand how corporate governance is affecting financial reporting. For example, due to COVID-related shutdowns, many companies have lost significant earnings and stopped providing earnings guidelines to stock market analysts. Hence, this could provide incentives for companies to manage or smooth their earnings, and lower taxable income and taxes, and for auditors to change their audit procedures to defend qualified opinions. It might be too soon to study the effects of the COVID-19 shock on earnings, taxes, and audit reports, but this Special Issue encourages research studies to establish the baseline for the association between corporate governance mechanisms and earnings per share, credit quality, tax rates, etc. before 2020. Particularly, we welcome studies from less developed countries where concentrated ownership and shareholder monitoring affects the nature of the relationship between the corporate governance mechanisms and these financial-reporting-related outcome variables. Studies that use both secondary (archival) and primary (survey) data are welcome.

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About the Journal

Message from the Editor-in-Chief

I'm thrilled to take the leadership reins of the *International Journal of Financial Studies* and welcome the opportunity to make it one of the vanguard open-source scientific journals in our field. I eagerly look forward to working with the journal editorial team in building upon the quality instilled by my predecessor to develop the title further and broaden the appeal to other new finance research areas while keeping our core a high-quality finance journal that serves and highly values the scientific community, readers and authors alike. *IJFS* aims to publish high-quality manuscripts in both theoretical and empirical finance spanning all the major research areas in the field. It aims to provide an outlet for original finance scholarly research that promotes interaction among finance scholars and practitioners and bridges the divide that can exist between them.

Editor-in-Chief

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