

## Special Issue

# Financial Reporting Quality and Capital Markets Efficiency

### Message from the Guest Editors

This Special Issue invites research exploring the pivotal roles of factors such as corporate governance, managerial incentives, external monitoring, and investor sophistication in influencing both financial reporting quality and market efficiency. We aim to gather studies that examine how these elements impact investor decision making, institutional trading, and broader market dynamics. We encourage submissions that delve into how managerial incentives and corporate governance elements—such as board characteristics and CEO attributes—affect financial reporting quality and market efficiency. Papers investigating the factors associated with the accuracy and efficiency of analyst forecasts and the use of financial information by institutional and individual investors are also highly relevant. Additionally, we welcome research on the integration of ESG factors into financial reporting and how these dimensions influence capital markets and long-term sustainability. Moreover, we are interested in studies that consider the effects of recent developments in data analysis and technology on financial reporting reliability and market behavior.

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### Guest Editors

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### Deadline for manuscript submissions

31 May 2026



## Journal of Risk and Financial Management

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## About the Journal

### Message from the Editor-in-Chief

Researchers are most welcome to contribute original research articles or comprehensive review papers for consideration and publication in *Journal of Risk and Financial Management (JRFM)*, an on-line, open access journal. *JRFM* adheres to rigorous peer-review as well as editorial processes, and publishes high quality manuscripts that address theoretical, practical and empirical issues in analysing real life financial data. The goal of *JRFM* is to enable rapid dissemination of high impact research to the scientific community.

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