

Special Issue

Financial Accounting, Reporting and Disclosure

Message from the Guest Editor

The purpose of this Special Issue is to report on and promote the latest progress in innovative and diverse research across the entire spectrum of financial accounting and reporting. This Special Issue welcomes empirical and theoretical papers which focus on topics including, but not limited to:

- Financial accounting and reporting issues;
- The role of accounting in the valuation of corporate securities;
- Corporate disclosure of financial and non-financial information;
- Emerging issues in accounting standards and regulations (e.g., digital assets and ESG disclosures);
- Financial auditing and assurance services;
- Executive compensation and financial reporting incentives;
- Corporate governance and internal control;
- The role of financial and information intermediaries (e.g., financial analysts, credit rating agencies, short sellers, and news media).

Guest Editor

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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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