

Special Issue

Financial Reporting and Trade Credit: Dynamics and Determinants

Message from the Guest Editors

This Special Issue seeks to explore both dimensions—how financial reporting impacts trade credit and how trade credit, in turn, influences financial reporting quality. We welcome contributions that examine the role of timeliness in financial reporting, particularly how timely financial disclosures influence a firm's ability to secure trade credit from suppliers by reducing uncertainty and building trust. Additionally, research on financial reporting quality during periods of economic distress is encouraged, focusing on how transparent and reliable financial reports impact trade credit availability during times of crisis, such as the COVID-19 pandemic. Studies exploring the significance of environmental, social, and governance (ESG) reporting—especially in developing economies—and its effect on firms' ability to attract trade credit by signaling long-term sustainability and responsible governance practices are also welcome. While we highlight these areas, the Special Issue is not limited to these topics, and we welcome studies that further contribute to understanding these interconnected phenomena.

Guest Editors

Dr. Hussein Halabi

Accounting and Finance Department, Cardiff Business School, Cardiff
CF10 3EU, UK

Dr. Godfred Afrifa

Department of Accounting and Finance, University of Kent, Canterbury
CT2 7NZ, UK

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Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
jrfm@mdpi.com

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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.

Editor-in-Chief

Prof. Dr. Thanasis Stengos

Department of Economics and Finance, University of Guelph, Guelph,
ON N1G2W1, Canada

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