

Special Issue

Internal Controls, Corporate Governance, and Financial Reporting Quality

Message from the Guest Editors

This Special Issue aims to stimulate research that evaluates whether current internal control systems are adequate to ensure the reliability and transparency of financial reporting. We invite studies that investigate how corporate governance structures and internal control mechanisms can evolve to effectively monitor information risks and improve financial reporting transparency. We welcome contributions offering innovative approaches to examining internal control quality, corporate governance, financial reporting, and auditing in both U.S. firms and organizations around the world. Submissions that advance corporate governance models aligned with technological innovation while reducing information asymmetry, and those supported by strong empirical evidence, are particularly encouraged. We also seek work employing novel methodologies to assess internal controls and to provide insights into best practices for safeguarding stakeholder trust and maintaining regulatory compliance in an increasingly digital and rapidly evolving landscape.

Guest Editors

Prof. Dr. Sungsoo Kim

Dr. Jun Guo

Dr. Linna Shi

Deadline for manuscript submissions

31 August 2026



Journal of Risk and Financial Management

an Open Access Journal
by MDPI

CiteScore 5.0



mdpi.com/si/267129

*Journal of Risk and Financial
Management*
Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
jrfm@mdpi.com

[mdpi.com/journal/
jrfm](https://mdpi.com/journal/jrfm)





Journal of Risk and Financial Management

an Open Access Journal
by MDPI

CiteScore 5.0



[mdpi.com/journal/
jrfm](https://mdpi.com/journal/jrfm)



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.

Editor-in-Chief

Prof. Dr. Thanasis Stengos

Department of Economics and Finance, University of Guelph, Guelph,
ON N1G 2W1, Canada

Author Benefits

Open Access:

free for readers, with article processing charges (APC) paid by authors or their institutions.

High Visibility:

indexed within Scopus, EconBiz, EconLit, RePEc, and other databases.

Journal Rank:

CiteScore - Q1 (Business, Management and Accounting (miscellaneous))