

## Special Issue

# Empirical Research on Non-financial Disclosure Practices

### Message from the Guest Editor

Given the increasing demands from stakeholders for transparency beyond traditional financial metrics, nonfinancial information such as ESG disclosures, human capital information, and employee welfare data have become crucial for understanding a company's broader impact. This Special Issue of the *Journal of Risk and Financial Management* focuses on "Empirical Research on Non-financial Disclosure Practices", extending the literature on nonfinancial disclosure. We invite contributions that largely delve into the following topics: ESG disclosure, nonfinancial information, human capital information, employee welfare, reporting quality, information asymmetry, and disclosure policy. We recommend authors find novel evidence for the determinants and consequences of nonfinancial disclosure at both the firm and macro levels, systematically revealing the mechanisms underlying these relations. Contributions should be grounded in solid empirical research, offering new insights and practical implications. This Special Issue seeks to bridge the gap between theory and practice, providing a platform for innovative empirical studies on nonfinancial disclosure.

### Guest Editor

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### Deadline for manuscript submissions

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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.

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