## **Special Issue**

# Financial Reporting and Auditing

### Message from the Guest Editors

This Special Issue, of utmost importance, focuses on the broad topic of "Financial Reporting and Auditing" and addresses significant issues in this area. It connects accounting theory and practice and facilitates interdisciplinary and international knowledge of elements influencing financial reporting and auditing. The topics include financial accounting topics, which focus on how accounting information influences capital markets, but are not restricted to financial reporting, financial accounting, forensic accounting, accounting information systems, management accounting, social and environment reporting, taxation, and governmental accounting. Also included are auditing-related topics that focus on the link between accounting information produced by firms and capital markets, such as auditing fees, audit markets, and audit quality. We also welcome innovative research ideas on increasing market efficiency using the most recent technologies.

### **Guest Editors**

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### Deadline for manuscript submissions

closed (31 October 2025)



# Journal of Risk and Financial Management

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### mdpi.com/si/199181

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

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