### **Special Issue**

# Corporate Governance and Informational Risk

### Message from the Guest Editor

In today's dynamic and increasingly complex business environment, the quality of information disclosed by firms is more crucial than ever. Informational risk-the uncertainty or unreliability surrounding the information that stakeholders rely upon to make decisions—has become a central concern in corporate finance. accounting, and strategy. This Special Issue brings together new insights and empirical evidence at the intersection of corporate governance and informational risk, exploring how governance structures, practices, and mechanisms influence firms' transparency and the perceived credibility of their disclosures. Corporate governance plays a pivotal role in mitigating informational risk. Effective governance not only aligns the interests of managers and shareholders but also improves the monitoring and oversight of financial and non financial reporting and disclosure practices. In an era marked by heightened stakeholder scrutiny, regulatory evolution, and technological disruption, understanding the governance mechanisms that can reduce informational opacity is both theoretically relevant and practically urgent.

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