

Special Issue

Accounting, Auditing, and Reporting Quality: Challenges Under Uncertainty Conditions

Message from the Guest Editors

The aim of this Special Issue is to contribute to the advancement of knowledge and provide actionable insights for policymakers, practitioners, and researchers navigating these complex challenges. **Areas of Research:**

Research:

- The impact of uncertainty on accounting standards and practices;
- Auditing challenges in a volatile regulatory and economic environment;
- The role of technology in enhancing reporting accuracy and audit efficiency;
- The integration of sustainability and ESG factors in financial reporting;
- Risk management frameworks for improving reporting quality;
- Artificial intelligence, blockchain, and digital tools in auditing and accounting;
- Ethical challenges in financial reporting under uncertainty;
- Cross-country comparisons of reporting practices under conditions of uncertainty;
- Corporate governance and its influence on reporting quality;
- Financial information disclosure compliance with standard requirements;
- The quality of sustainability auditing and assurance;
- Accounting information quality and earnings management;
- And others.

Guest Editors

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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.

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