Special Issue

Sectoral and Institutional Heterogeneity in Corporate Finance, Corporate Governance and Risk Management

Message from the Guest Editors

This Special Issue features research in financial analysis, corporate finance, and risk management, with a focus on sector-specific dynamics and institutional diversity. As financial behaviors and governance vary across industries and countries, conventional models often prove inadequate especially in fast-evolving sectors like sports, entertainment, digital and green industries, and the space economy. We welcome theoretical and empirical contributions that explore the intersection of financial strategy, governance, and risk practices across sectors and institutional contexts. Key topics include:

- Comparative risk management practices across sectors or countries;
- Corporate governance in sports, music, and entertainment firms;
- Financial planning and capital structure in contextspecific settings;
- Institutional determinants of governance and disclosure practices;
- ESG risks and sustainability integration in creative and high-growth sectors;
- The role of culture and informal institutions in financial behavior:
- Sectoral and geographic variation in investor expectations and firm valuations.

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Risks is published in an open access format; research articles, reviews, and other content are released on the internet immediately after acceptance. Specifically, Risks welcomes submissions that (a) contribute with insight, outlook, understanding, and overview; (b) show creativity in terms of pedagogical methods and techniques; (c) help the transfer of theoretical and applied research into applications in the public and private domains; and (d) show responsibility for the impact on society. The scientific and the general public have unlimited free access to the content as soon as it is published.

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