

Special Issue

Accounting, Financial Reporting, and Disclosure

Message from the Guest Editors

From its ancient roots, accounting has always been recognized as a very important source of information for business operations. Financial information prepared by accounting is of great importance to many different users. In times of globalisation, the COVID-19 pandemic and environmental protection, accounting is still a leading factor in the protection of investors, lenders, government, stakeholders and others, but also plays a role in the protection of the environment. Changes have been made to financial reporting and disclosure to help gain better-quality information. This Special Issue, "Accounting, Financial Reporting, and Disclosure", concerns the newest research in the field of accounting and financial reporting, dedicated to improving the quality of accounting information for its users. **Key Words** Accounting and sustainability reporting Accounting estimates and accounting policies Accounting for SMEs Accounting information system Analysis of financial statements Annual report Integrated reporting International accounting International financial reporting standards

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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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