

## 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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### Deadline for manuscript submissions

closed (28 February 2023)



## Risks

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