

Special Issue

Enterprise Risk and Financial Accounting

Message from the Guest Editors

Globalization as a response to the recent accelerated development in technologies and business environment has shifted the economic entities to a more dynamic way of doing business, and the adaptation to uncertainty has become one of the most important manifestation. Risk and uncertainty are now the rules of the game and managers are seeking for various ways of integration within the organizational behavior. The assessment of financial and managerial health are specific milestones in this endeavor, financial accounting offering grounded tools and mechanisms to predict, mitigate and eventually absorb various macro and micro risks within the business sustainability pattern. The 'true and fair view' configuration supplied by the financial reporting is supporting the organizational legitimacy and reputation. A well-developed risk management system is an organizational resource that can create competitive advantages, especially within a turbulent economic environment. This Special Issue aims to collect scientific contributions exploring the relationships between the accounting system and risk management in organizations.

Guest Editors

Prof. Dr. Adriana Dutescu

Department of Accounting and Audit, The Bucharest University of Economic Studies, 6 Piața Romană, 1st District, 010374 Bucharest, Romania

Prof. Dr. Voicu-Dan Dragomir

Faculty of Accounting and Management Information Systems, Bucharest University of Economic Studies, Bucharest, Romania

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Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
risks@mdpi.com

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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.

Editor-in-Chief

Prof. Dr. Steven Haberman

Faculty of Actuarial Science and Insurance, Bayes Business School,
City St George's, University of London, 106 Bunhill Row, London EC1Y
8TZ, UK

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