Special Issue

Financial Reporting and Auditing

Message from the Guest Editors

This Special Issue, of utmost importance, focuses on the broad topic of "Financial Reporting and Auditing" and addresses significant issues in this area. It connects accounting theory and practice and facilitates interdisciplinary and international knowledge of elements influencing financial reporting and auditing. The topics include financial accounting topics, which focus on how accounting information influences capital markets, but are not restricted to financial reporting, financial accounting, forensic accounting, accounting information systems, management accounting, social and environment reporting, taxation, and governmental accounting. Also included are auditing-related topics that focus on the link between accounting information produced by firms and capital markets, such as auditing fees, audit markets, and audit quality. We also welcome innovative research ideas on increasing market efficiency using the most recent technologies.

Guest Editors

Dr. Hua Christine Xin

Department of Accounting, Mitchell College of Business, University of South Alabama, Mobile, AL 36688, USA

Prof. Dr. Khaled Hussainey

Faculty of Business and Law, University of Portsmouth, Portsmouth PO1 3DE, UK

Deadline for manuscript submissions

31 March 2025



Journal of Risk and Financial Management

an Open Access Journal by MDPI

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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.

Editor-in-Chief

Prof. Dr. Thanasis Stengos

Department of Economics and Finance, University of Guelph, Guelph, ON N1G2W1, Canada

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