



Accounting, Financial Reporting, and Disclosure

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Message from the Guest Editors

Dear Colleagues,

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

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International financial reporting standards



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