



## Accounting and Financial/Non-financial Reporting Developments

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### Message from the Guest Editors

Currently, in the so-called 5.0 Era, accounting and, consequently, financial as well as non-financial reporting have been subject to major developments, mainly to accommodate new market demands. A wider and more demanding target audience, which calls for financial reports focused mainly on relevant information and non-financial information, such as on sustainability or intellectual capital, as well as on the advancements in information technologies, are crucial factors for the future of accounting and, thus, financial as well as non-financial reporting.

As society evolves, stakeholders increasingly demand accountability and the transparency of companies' activities, thus broadening the scope of accounting and reporting to respond to market developments.

This Special Issue addresses the new trends regarding the development of accounting and financial/non-financial reporting. It is focused on, among other areas, sustainability issues, the impact of new technologies, the role of intangible resources, new measurement models, and the different factors that influence financial/non-financial disclosure. Articles aiming to address these topics in any context are welcomed.





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## Message from the Editor-in-Chief

I'm thrilled to take the leadership reins of the *International Journal of Financial Studies* and welcome the opportunity to make it one of the vanguard open-source scientific journals in our field. I eagerly look forward to working with the journal editorial team in building upon the quality instilled by my predecessor to develop the title further and broaden the appeal to other new finance research areas while keeping our core a high-quality finance journal that serves and highly values the scientific community, readers and authors alike. *IJFS* aims to publish high-quality manuscripts in both theoretical and empirical finance spanning all the major research areas in the field. It aims to provide an outlet for original finance scholarly research that promotes interaction among finance scholars and practitioners and bridges the divide that can exist between them.

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