

Special Issue

The Accounting Revolution: Redefining Standards, Sustainability and Accountability

Message from the Guest Editors

Accounting is undergoing a fundamental transformation in response to sustainability demands, regulatory reforms, and evolving stakeholder expectations. This Special Issue, *“The Accounting Revolution: Redefining Standards, Sustainability and Accountability,”* invites research on how reporting, assurance, and education are reshaping accounting’s role in a complex, risk-driven global economy. Key developments, including IFRS S1 and S2 and the IASB’s Dynamic Risk Management (DRM) Model, signal a shift toward more integrated, transparent, and forward-looking reporting. These changes aim to improve the communication of financial and non-financial risks in environments shaped by climate change, digital finance, and governance challenges. This Special Issue seeks to advance theoretical and practical insights into how accounting can support accountability, sustainability, and resilient financial systems.

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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.

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