

Editorial

Introducing Accounting and Finance Advances (AFA): Advancing Rigorous Scholarship in a Dynamic Financial Landscape

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Accounting and finance research has entered an era of profound transformation driven by rapid technological innovation, heightened economic uncertainty, regulatory shifts, and evolving global expectations around sustainability. Today, organisations, corporate leaders, and financial institutions must navigate unprecedented challenges—from integrating artificial intelligence and distributed ledger technologies to assessing climate-related financial risks and managing capital in volatile markets. At the same time, innovations in fintech, big data analytics, and automated auditing are fundamentally reshaping corporate reporting, valuation, risk modeling, and capital allocation. These developments require rigorous scholarship that not only extends theoretical boundaries in accounting and financial economics but also offers actionable insights for decision-makers, market regulators, and corporate executives (Ball & Brown, 1968; Healy & Palepu, 2001; Beaver, 2002).

It is against this dynamic backdrop that we launch Accounting and Finance Advances (AFA). The journal is established on the conviction that top-tier academic research should simultaneously advance theoretical understanding and solve real-world financial and accounting dilemmas. Modern economic challenges increasingly span traditional boundaries, demanding integrative scholarship that bridges financial accounting, managerial accounting, corporate finance, auditing, taxation, asset pricing, behavioural finance, banking, and sustainable finance (Barth et al., 2001; Jensen & Meckling, 1976; Shleifer, 2000).

Accounting and Finance Advances aims to serve as a high-impact, international platform for theoretically grounded, methodologically robust, and policy-relevant scholarship. We invite empirical, conceptual, methodological contributions and policy papers examining corporate financial management, market efficiency, financial disclosures, auditing practices, and institutional governance across both developed and emerging markets. We particularly encourage innovative research exploring digital transformation in financial services, AI in auditing and fraud detection, Environmental, Social, and Governance (ESG) disclosures, green finance, market microstructures, and decentralized financial systems (Amel-Zadeh & Serafeim, 2018; Gomber et al., 2018; Eccles & Serafeim, 2013).

Crucially, the journal is committed to advancing responsible research that addresses broader economic, social, and governance imperatives. Financial markets and accounting systems serve as the bedrock of market integrity, capital allocation, and stakeholder trust. Consequently, research that promotes corporate accountability, transparent disclosures, ethical governance, and sustainable investment strategies is more vital than ever (Dechow et al., 2010; Shleifer & Vishny, 1997). AFA actively encourages contributions that evaluate how modern accounting standards and financial practices influence long-term value creation and social well-being.

As Editor-in-Chief, I warmly invite scholars, researchers, and practitioners across the global academic community to submit their latest empirical investigations, theoretical models, systematic literature reviews, methodological breakthroughs, and policy viewpoints. Our ambition is to establish *Accounting and Finance Advances* as a premier journal celebrated for intellectual originality, methodological rigor, and meaningful contributions to the global accounting and finance literature.

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