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Accounting and Auditing

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Message from the Editor-in-Chief

Editor-in-Chief Prof. Assunta Di Vaio, an active and respected voice in our discipline, provides an insightful overview of the journal's aims and scope.

We believe that the relationship between accounting, auditing, and sustainability is a relevant contemporary issue. Well-designed and managed accounting and auditing systems are vital for supporting change, and firms have to respond to these systems to achieve success in future business model transitions. To address this, a holistic approach is necessary, particularly in digital transformation, business models, and sustainability reporting. Such an approach should frame the role of accounting and auditing in contributing to sustainability and identify the challenges firms face in this process.

Besides, we recognize that long-standing topics also remain critical in shaping the future of the field. As such, we are pleased to publish research on both emerging and established topics in this area, such as accounting in corporate governance, financial issues and sustainability accounting and reporting, and the role of artificial intelligence. By fostering studies across these diverse areas, The *Accounting and Auditing* Journal aims to contribute to a comprehensive understanding of how accounting and auditing practices evolve in response to both current challenges and established frameworks.

Editor-in-Chief
Prof. Dr. Assunta Di Vaio

Aims

The Journal of *Accounting and Auditing* (ISSN 3042-6618) is a scholarly publication built around accounting and auditing in the context of sustainability goals. Its mission is to publish and facilitate both theoretical and empirical research that offers original contributions to the fields of accounting and auditing. We aim to expand the existing literature by introducing new perspectives, theories, and best practices, fostering discussions among a diverse community of scholars and practitioners.

Scope

The research areas covered by the journal include but are not limited to:

- Sustainability Accounting
- Managerial Accounting
- Sustainability Auditing
- Carbon Management Accounting
- Accounting Information Systems
- Sustainable Development Goals
- Social and Environmental Accounting
- ESG (Environmental, Social, Governance)
- Corporate Social Responsibility
- Accounting in Corporate Governance
- Financial Accounting and Reporting
- Sustainability Reporting and Practices
- Accounting and Digital Transformation
- Artificial Intelligence and Disclosure
- Accounting and Sustainable Business Models
- GenAI into the Accounting Classrooms
- Biodiversity Accounting
- GHG Accounting and Climate
- Forest Carbon Accounting
- Public Sector Accounting
- Accounting Innovation

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July 2025