

RISK GOVERNANCE & CONTROL: FINANCIAL MARKETS AND INSTITUTIONS

VOLUME 13, ISSUE 3

CONTENTS



EDITORIAL: <i>Panta rei</i> – Finance changes too	4
COMPREHENSIVE ANALYSIS OF NON-FUNGIBLE TOKENS VALUATION AND ACCOUNTING UNDER IFRS: CHALLENGES AND ARTIFICIAL INTELLIGENCE IMPLICATIONS	8
<i>Mfon Akpan, Henry Ugochukwu Ukwu</i>	
ARE ENVIRONMENTAL, SOCIAL AND GOVERNMENT FACTORS INCORPORATED IN THE CREDIT RATINGS?	22
<i>Valentina Cioli, Alessandro Giannozzi, Lucrezia Pescatori, Oliviero Roggi</i>	
PROSPECTS OF GOVERNANCE 4.0: MOVING BEYOND DIRECTORS' NETWORKS TO THE NETWORKED BOARD	33
<i>Dean Blomson</i>	
REGTECH: ANALYSIS OF THE AGGREGATORS IN THE SWISS STARTUPS' ECOSYSTEM DURING THE PANDEMIC	47
<i>Luca Battanta, Francesca Magli</i>	
DETERMINANTS OF LIQUIDITY RISK: DO CORPORATE GOVERNANCE PRACTICES HAVE AN IMPACT? AN EMPIRICAL STUDY OF EMERGING MARKETS	59
<i>Hassan M. Hafez</i>	
BOOK REVIEW: "FINANCIAL LITERACY IN ITALY: EMPIRICAL EVIDENCE AND THEORETICAL PROPOSALS"	76
<i>Georgios L. Thanasis</i>	