

## **EDITORIAL: Corporate governance, reporting, and accountability**

*Dear readers!*

We are glad to introduce the second issue of the journal *Reporting and Accountability Review* in 2025.

This issue of the journal *Reporting and Accountability Review* presents a group of set-up studies that, when grouped, improve understanding of the current challenges in reporting and accountability. The articles published in this issue look at how accountability methods are changing due to increasing economic complexity, greater attention from stakeholders, and changing regulatory expectations. Together, these articles show that there is a growing need for clear and useful reporting to make decisions. They also show how accountability systems continue to affect how organizations in different institutional and management situations act.

A prominent theme that connects the papers in this issue is that accountability grows beyond the limits of regular financial reporting. Some articles emphasize how important non-financial information, management plans, and performance accountability are for making organizational reports more reliable and relevant. These studies show that accountability is included in bigger reporting systems, which combine financial information with moral thoughts about risk management and creating value over time.

The articles in this issue also show how important institutional and situational things are in forming reports and reporting results. Instead of seeing accountability methods as the same everywhere, studies show how regulatory settings work together to affect reporting choices and how good the information is. By looking at accountability in specific situations, the articles give detailed ideas that are very helpful for regulators and standard setters of compliance systems, as well as people in the field who want to make reporting systems stronger in real life.

The articles in this issue suggest some important paths for future research in reporting and accountability, looking to the future. These include more research into how accountability systems and management quality affect each other, what digitalization means for reporting methods, and the way that accountability information helps to build trust with stakeholders and make organizations seem legitimate. As a whole, the studies encourage idling's change from just following rules to a more active view of accountability as something that changes over time.

In general, this issue makes a great contribution to reporting and accountability writing by giving ideas that are grounded on facts and aware of the situation. These ideas are directly useful for both research and use in the real world.

By improving understanding of how accountability systems work in today's organizations, the articles released in this issue provide a strong foundation for future scholarly inquiry and practical

developments to improve openness-based engagement, responsibility, and long-term organizational success.

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