

Accepted Manuscript

Accounting and Risk Special Issue: editorial

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PII: S0890-8389(16)30062-2

DOI: [10.1016/j.bar.2016.11.002](https://doi.org/10.1016/j.bar.2016.11.002)

Reference: YBARE 742

To appear in: *The British Accounting Review*



Please cite this article as: Woods, M., Linsley, P., Maffei, M., Accounting and Risk Special Issue: editorial, *The British Accounting Review* (2016), doi: 10.1016/j.bar.2016.11.002.

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Accounting and Risk Special Issue: editorial

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Profound upheavals in the economic, political, societal and environmental landscapes in recent times have provoked feelings of great uncertainty and highlighted a range of diverse and complex risks. Terrorism, health threats such as Ebola and Zika, climate change and cyber risk are all examples of relatively new and difficult risks confronting governments and their citizens.

The emergence of new risks has been accompanied by an increased focus on risk, governance and risk management, and an expansion in the vocabulary surrounding risk, to include concepts such as risk appetite, risk culture, risk governance and resilience. Since the publication of the original COSO Framework of Internal Control in 1992 (updated in 2015) Enterprise Risk Management has become increasingly prevalent, and other risk management standards such as ISO 31000 *Risk management – principles and guidelines* (2009) have been published to provide guidance to organisations on the core requirements of a risk management system. A risk 'profession' has thus developed, with its own qualification process managed through now well-established organisations such as the Institute of Risk Management (IRM). The global financial crisis and other subsequent risk events, such as the Fukushima nuclear accident in 2011 and the GM recall of vehicles due to faulty ignition

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