



## Editorial Volume 19 Issue 2

Ciorstan Smark<sup>1</sup>

The academic and funding environment of Australian (as well as international) Universities has seldom seemed as unstable and fast-changing as it does in 2025. International student caps, the challenges of Artificial Intelligence, and a shifting economic and political World Order have recently impacted both our academic institutions and the academics working in them. Given the uncertainty of the environment, I am pleased to present a strong selection of articles from both established and emerging academic authors based in Australia, Indonesia, India and Azerbaijan.

This issue of the Australasian Accounting Business and Finance Journal has articles from the fields of accounting, economics, and finance. From accounting and auditing, Khalid, Beattie, Sands, and Jones (2025) explore how the sustainability balanced scorecard could be appropriate to use in healthcare settings. From auditing, Zhang and Huang (2025) consider audit quality in China's audit market between 2017 and 2019.

From Finance, Henriques (2025) studies the impact of self-help groups and micro-credit programs on the social, economic, and political profile of women in Goa, India. Anggadini, Saepudin, Armeida, Umar, and Damayanti (2025) study the return on assets in the transportation sector of Indonesia's stock exchange to gauge the impact of management, equity ownership, and independent Commissioners on financial performance.

In the field of management studies, Novianti, Narimawati, Ahiase, and Pramuditha (2025) assess the effect of the Indonesian Government's simplification of bureaucratic structures in 2021 on the adaptive performance of government employees in Indonesia.

From Economics, Hajiyeva, Hajiyeva, Khudaverdiyeva and Nigar (2025) used statistical analysis, synthesis, comparison, generalization, abstraction, and formalization to evaluate macroeconomic indicators of SMEs in Azerbaijan. They also proposed mechanisms for self-employment in both the general economy and SMEs in Azerbaijan, intending to propose a mechanism for self-employment in the unemployed population in the economic regions of Azerbaijan struggling with low employment rates.

Bourova, Ramsay, and Ali (2025) represent the area of financial planning in their study of why some people in Australia are underinsured.

---

<sup>1</sup> Honorary Fellow, University of Wollongong, Australia

In conclusion, the academic and funding environment in 2025 presents significant challenges for Australian and international universities, shaped by international student caps, the integration of Artificial Intelligence, and a changing global economic and political landscape. Staff cuts and increased workloads—resulting from reduced government funding, lower enrolments, inflation, and managerial workload models—have created a difficult setting for academics, with universities often focusing on financial stability over staff well-being. Against this backdrop, the Australasian Accounting Business and Finance Journal is pleased to offer a diverse set of articles from researchers in Australia, Indonesia, India, and Azerbaijan. Covering topics like sustainability in healthcare, micro-credit impacts, bureaucratic reforms, macroeconomic analysis, and financial planning, this issue reflects the ongoing dedication of academics to contribute meaningful insights. AABFJ remains committed to supporting scholarly work that addresses key issues, helping to navigate the evolving landscape of higher education with thoughtful research and collaboration.

## **References**