



Editorial Volume 19 Issue 3

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Welcome to this issue of the *Australasian Accounting, Business and Finance Journal (AABFJ)*, which brings together a diverse collection of research spanning accounting, management, finance, auditing, and education. This issue showcases the global relevance of these disciplines, with contributions addressing critical topics from antifragility in crises to sustainable finance and educational outcomes. The articles reflect rigorous scholarship and offer insights into pressing issues faced by practitioners, policymakers, and academics alike, with a particular emphasis on the Australasian region.

In the field of management, Munoz, Papakosmas, Todres, and Rook (2025) explore antifragility in the context of global crises, using case studies to contribute to the literature on uncertainty and resilience. Their work provides practical insights for navigating turbulent environments. Similarly, Sakova, Rahayu, Wibowo, Dirgantari, and Dumancic (2025) investigate the dynamic capabilities and competitiveness strategies of small creative culinary businesses in Indonesia, shedding light on how these enterprises thrive in dynamic markets. Khairusy, Hurriyati, Dirgantari, Hendrayanti, and Hou (2025) analyse business models of brand mergers in the education sectors of China and Indonesia, offering a cross-country perspective on strategic integration.

In finance, Yahya, Tuyon, and Matahir (2025) examine the pricing of corporate green bonds, validating their role as sustainable finance instruments that mitigate environmental risks. Andini, Nurkholis, and Iqbal (2025) explore Sharia governance, assessing how the Sharia Supervisory Board's compliance—measured by member numbers and meeting frequency—mediates maqasid performance in Islamic Commercial Banks from 2015 to 2020. Toumeh (2025) investigates the moderating role of CEO tenure on the influence of board committees in the Amman Stock Exchange from 2018 to 2022, providing insights into corporate governance dynamics. Lastly, Zainuddin and Sabaruddin (2025) review the literature on financial literacy and stock market participation, highlighting key factors that drive investment behaviour.

In accounting, Surtikanti, Saleh, and Hassan (2025) analyse how work complexity and professional scepticism shape audit reports and decisions in public accounting firms in Bandung, Indonesia. Sitorus, Hamidah, and Sawarjuwono (2025) explore the acceptance of critical accounting research within Indonesian universities, raising important questions about the discipline's evolution in academic settings.

From an education perspective, Bhattacharyya and Ryan (2025) investigate how international students from Asia achieve their desired learning outcomes in Australian universities, offering valuable insights for enhancing educational experiences in a globalized academic landscape.

Australian academic publishing, however, faces significant challenges in 2025 that impact the dissemination of such research. The shift toward open-access models, while increasing accessibility,

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has placed financial burdens on researchers and institutions due to high article processing charges (APCs), often exceeding thousands of dollars. This creates barriers for early-career researchers and those at less-funded institutions, exacerbating inequities. Additionally, the dominance of international publishing conglomerates threatens the viability of local journals like *AABFJ*, which struggle to compete with better-resourced global outlets. Addressing these challenges requires innovative solutions, such as national funding for open-access initiatives or collaborative publishing models, to ensure Australian and Asian based research remains accessible and impactful.

This issue of *AABFJ* underscores the journal's commitment to fostering high-quality, diverse research that addresses contemporary challenges. We hope these articles inspire further inquiry and contribute to meaningful advancements in their respective fields.

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