Editorial Volume 20 Issue 2 - Introducing the New Editor-in-Chief of the Australasian Accounting, Business and Finance Journal

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The journal extends its sincere gratitude to Dr Ciorstan Smark, the founding Editor-in-Chief of the Australasian Accounting, Business and Finance Journal (AABFJ), for her outstanding leadership and dedication over the past 19 years. Through her vision, commitment and service, Ciorstan has played a pivotal role in establishing AABFJ as a respected international journal in accounting, business and finance. We thank Ciorstan for her significant contribution to the journal and wish her every success in the future.

We are pleased to announce that Dr Sanja Pupovac has accepted the role of Editor-in-Chief. Sanja has been involved with the journal for many years and has served as Section Editor for Australia and New Zealand.

Sanja is an interdisciplinary accounting researcher. Her work examines the role of accounting in shaping accountability, transparency and social justice. She has published in Accounting, Auditing & Accountability Journal, Critical Perspectives on Accounting, Accounting Forum, Meditari Accountancy Research, and The Extractive Industries and Society.

Looking ahead, AABFJ will continue to build on its reputation as an internationally recognised open-access journal, encouraging submissions from both established and emerging scholars. We particularly welcome research that addresses contemporary challenges and opportunities, including sustainability and ESG, digital transformation and artificial intelligence, governance, accounting education, and other emerging issues relevant to accounting, business and finance scholarship.

The current issue of the *Australasian Accounting, Business and Finance Journal* (Volume 20, Issue 2, 2026) brings together seven papers that address pressing challenges in governance, ethics, digital transformation, and organisational resilience. Collectively, these contributions examine how institutions in emerging markets and beyond can navigate fraud risks, ethical dilemmas, stakeholder empowerment, and branding imperatives amid rapid technological and societal change. This editorial synthesises key insights from the featured articles, highlighting

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their theoretical and practical significance while underscoring cross-cutting themes of integrity, accountability, and adaptive governance.

Fraud deterrence and internal controls remain critical concerns, particularly in public and private sector contexts vulnerable to institutional weaknesses. Koerniawan et al. (2026a) examine the integration of the Fraud Deterrence Propeller (FDP) web-based application with continuous auditing (CA) mechanisms in an Indonesian pharmaceutical company. Their mixed-methods study demonstrates that higher fraud deterrence maturity - measured using the DETERE framework and the Beneish-M Score, significantly enhances fraud detection capabilities and audit quality (Koerniawan et al., 2026).

Ethical dimensions of resilience and decision-making further enrich this discourse. Chandrakumara et al. (2026) propose a multidimensional framework for embedding ethical imperatives into digital resilience processes, drawing on cognitive dissonance theory and Kantian ethics. Through bibliometric analysis and the TAS (Technological, Adaptive, Strategic) model, they argue that organisational values, learning and psychosocial safety climate serve as important enablers.

Stakeholder empowerment and localisation in humanitarian contexts provide another important perspective . Nikidehaghani and Hui-Truscott (2026) evaluate the Village Hive initiative by the Cambodian Children's Trust, demonstrating how bottom-up accountability mechanisms enhance transparency, reduce dependency and foster community resilience. Their qualitative case study illustrates the shift from top-down aid to locally-led models, contributing to accounting scholarship on upstream accountability. This research underscores the role of financial reporting and governance tools in sustaining localisation efforts, with implications for nonprofit performance and donor engagement.

Digital innovation and branding strategies are also explored in this issue. Luckyardi and Gaffar (2026) conduct a systematic literature review on Cyber University Image (CUI), advocating for a revised construct that integrates branding principles with smart university contexts. Their analysis of 54 articles reveals fragmented theoretical frameworks and calls for more coherent strategies suited to digital-era competition. Dedi, Royadi, Islami, Sirait, Zhafira, Supriyadi and Omonova (2026) examine value creation as related to promotion, quality of relationships and physical infrastructure in higher education. Similarly, Dirgantari et al. (2026) investigate brand loyalty in Indonesia's coffee shop industry, finding that brand image and credibility significantly predict loyalty.

Auditor performance and ethical reasoning complete the thematic mosaic. Soleman et al. (2026) explore how integrity and objectivity influence APIP (Aparat Pengawasan Intern Pemerintah) performance in North Maluku, with moral reasoning and time budget pressure as moderators. Their survey reveals integrity's significant direct effect, strengthened by time pressure, while moral reasoning moderates objectivity's impact. These findings highlight contextual pressures in public sector auditing and the need for robust ethical safeguards.

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