Editorial: Volume 20, Issue 3

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Welcome to Volume 20, Issue 3 of the Australasian Accounting, Business and Finance Journal. This issue brings together eight articles spanning cost management in emerging-market supply chains, public-sector IT auditing, technology adoption in Indonesia's energy grid, e-government accountability, consumer responses to controversial marketing, insurance markets in Central Asia, bank stock pricing through COVID-19, and the superannuation fallout from a South Australian university merger. Individually, the papers speak to different literatures; taken together, they highlight themes many of us keep encountering: the growing weight of data and algorithms in accounting and audit, the distinctive institutional settings of the Asia-Pacific, and the pressures currently running through the region's university sector.

Two of the articles examine digital tools and their effects on accountability and audit. One surveys IT audit practice across several countries and documents the steady expansion of analytics and automation. The other examines how digital systems can both strengthen and complicate public-sector accountability, raising difficult questions about opacity, capacity gaps, and the practical limits of verification. These same questions are now reaching academic work itself. Reviewers and editors are seeing more manuscripts that rely on large language models or automated analysis whose internal logic is difficult to inspect. At the same time, universities are asking staff to incorporate generative AI into teaching, monitor students' use of it, and develop analytical skills most of us were never trained in. Assessing student work has become similarly complex, as Roudaki and Pupovac (2026) have discussed elsewhere.

For Australian academics specifically, generative AI is proving to be more than a classroom novelty. Universities across the country have had to revise academic integrity policies, redesign assessment tasks, and advise staff on the permissible use of tools such as ChatGPT, often with little notice and even less consensus on best practice. Business and accounting faculties feel a particular version of this pressure: professional accreditation bodies expect graduates to demonstrate technical competencies that AI can now approximate, while employers increasingly expect those same graduates to be confident users of the technology. Nusa, Rachmanto and Alhilo

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(2024) document exactly this tension, reporting that accounting educators widely recognise the need to embed AI and Big Data literacy into the curriculum even as they remain unsure how to do so without hollowing out the skills assessment is meant to certify. The disruption is not confined to undergraduate teaching. Crawford, Cowling and Allen (2023) argue that Australian educators are better served by cultivating student character and critical judgement than by attempting to police ChatGPT use outright, while Dai, Lai, Lim and Liu (2023) find that postgraduate supervisors are already renegotiating their role, ceding routine technical guidance to AI so they can concentrate on higher-order mentoring. Both studies suggest Australian institutions are moving, unevenly but discernibly, from prohibition toward more considered pedagogical redesign.

The disruption extends beyond the classroom into research and professional practice more broadly. Suryavanshi, Kapse and Sharma (2025) find that developers' acceptance of ChatGPT as a workplace tool depends less on institutional mandate than on facilitating conditions and personal motivation, a finding with obvious implications for how universities might encourage, rather than merely permit, appropriate AI use among staff and students. Related dynamics are reshaping adjacent professional fields: Choudhari, Shrestha, Singh and Bindra (2025) show AI reducing bias and improving efficiency in talent acquisition, while Reddrop and Mapunda (2019) warned, even before the current wave of generative tools, that AI was already eroding accountants' standing as holders of specialist technical knowledge and elevating soft skills such as listening in its place. The challenge is far from uniquely Australian. Liu (2024) reports that language teachers across ten Chinese universities have largely been left to devise their own coping strategies in the absence of institutional guidance, while Wong and Looi (2024) call for a distinctly Asia-Pacific research agenda on generative AI in education, rather than one imported wholesale from North America or Europe. For a journal read across Australia, New Zealand and Asia, these findings are a useful reminder that the pressures described above are shared well beyond any one country's borders. Taken together, these findings suggest Australian academics face a genuine dual mandate: preparing graduates for professions being reshaped by AI, while defending the integrity of the credentials universities award along the way.

A second thread running through this issue concerns the distinctive conditions of Asia-Pacific markets. The papers examine trade credit as an informal control device among Iranian SMEs, the factors shaping smart-meter acceptance among Indonesian consumers, the effects of negative publicity on brand trust among Generation Z, the thin insurance markets of Central Asia, and the pricing of Indonesian bank shares before, during, and after the pandemic. The collective message is a caution: frameworks developed in mature Western markets do not always translate unchanged.

The final paper turns to funding issues facing Australian universities. It examines the superannuation consequences of the merger that will create the new Adelaide University, including a large unfunded liability currently being underwritten by state and federal governments. Questions of employment security, institutional trust, and whether this merger becomes a template for others will feel familiar to many readers in Australia, New Zealand and beyond.

University funding pressures, tighter settings for international students, and rising publishing expectations continue to shape the working lives of accounting and finance academics. AABFJ remains open access and continues to welcome submissions from early-career researchers and PhD students. Several of the author teams in this issue already reflect that pattern of collaboration across institutions and countries. We thank the authors, reviewers and board members who made this issue possible, and we look forward to readers' responses.

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