



Editorial: Volume 20, Issue 3

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Welcome to Volume 20, Issue 3 of the Australasian Accounting, Business and Finance Journal (AABFJ). This issue contains eight articles (seven full academic articles and one case study) exploring topics from cost management within emerging-market supply chains through to public sector audit, energy-grid technology adoption in Indonesia, e-government accountability, consumer responses to controversial marketing practices, insurance markets in Central Asia, bank stock pricing in the wake of COVID-19, and superannuation issues arising from a South Australian university merger. Individually, the papers make interesting contributions to their chosen literature; collectively, they raise a set of issues which many of us in the sector find increasingly pertinent in 2024: the rise of data and algorithms within accounting and audit, the particular challenges facing Asia-Pacific markets, and the current pressures experienced by the region's university sector. These pressures have ramped up considerably with recent incursions and opportunities from the rise of AI, and have left many of us baffled and tired.

Two of the articles explore the use of digital tools and their implications for accountability and audit. One article, Umbet, Aliyeva, Nurpeissov and Shakharova, (2026) discusses IT audit practice in several countries and tracks the increasing adoption of analytics and automation. Another paper, Wijaya, Suprpto, Rakhman, Herianto, Yulianti, Agriyanto, Akmal, Kasman, Rahman, Sembe, Ifrah, Ismail, Azhari, Armansyah, and Usman, (2026), looks at how digital tools can both aid and hinder public sector accountability, raising challenging questions around confidentiality, capacity building, and veracity. The same questions are already filtering into the academic review process; reviewers and editors alike are finding, in their reading of submitted manuscripts, an increasing number that utilise large language models or automated analysis tools with a black-box approach which is challenging to interrogate. While AI can make reviewing much faster, how are reviewers to know where the work being reviewed was generated?

In parallel, universities are requiring their staff to incorporate generative AI into teaching, monitor the extent of student use, and teach analytical skills which most of us never learned. Marking student assessment has also become challenging, as Roudaki and Pupovac (2026) have recently

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³ During the preparation of this work, the authors used Claude in order to check referencing, improve grammar, spelling, and structure. After using this tool, the author(s) reviewed and edited the content as needed and take full responsibility for the content of the published editorial.

discussed, and as many readers of this editorial will have experienced in the past few years of their lived reality at work.

For Australian academics, the introduction of generative AI is proving to be more than just an additional class tool; a number of universities have been required to revisit their academic integrity policies, review assessment tasks, and provide guidelines to staff as to acceptable use of tools like ChatGPT in a short space of time. AI models are evolving so fast that staff have little time, energy or technical ability to adapt to the new terrain.

Business and accounting faculties may feel particular pressures within this environment, both from accreditation bodies, which require demonstrated technical competencies in accounting graduates, and employers who are expecting accounting graduates to demonstrate fluency in new AI tools. Nusa, Rachmanto and Alhilo (2024) show this trend playing out within accounting education; while educators recognise the need to incorporate AI and Big Data competencies in their curricula, they are uncertain of how to teach these competencies without undermining the skills audit is meant to develop.

The disruption is not limited to the tertiary sector, but issues are rife within that sector. Crawford, Cowling and Allen (2023) suggest that Australian academics would benefit from focusing on developing student character and critical judgment rather than seeking to police ChatGPT use, while Dai, Lai, Lim and Liu (2023) show that postgraduate supervisors are already shifting their role, ceding routine guidance to AI to focus on higher-level mentorship. Across both studies, Australian institutions are vacillating between attempting to ban use of AI to trying to reimagine how ChatGPT can be incorporated into the student learning experience. Meanwhile, many staff are fatigued from skilling up, adapting, and learning AI while perhaps also trying to maintain some version of work-life balance.

The disruption caused by generative AI has ramifications beyond the university setting. Suryavanshi, Kapse and Sharma (2025) find that developers' willingness to use ChatGPT in the workplace is driven by facilitating conditions and individual motivation rather than organisational factors, which has implications for how universities might encourage appropriate use by staff and students. Similar themes run through related professional spheres; Choudhari, Shrestha, Singh and Bindra (2025) show that AI is reducing bias and improving efficiency in the areas of talent acquisition, while Reddrop and Mapunda (2019) have warned that AI is undermining accountants' position as specialists and instead elevating soft skills like listening. The issue is not limited to Australasia; Liu (2024) shows that language teachers across ten Chinese universities have been left to develop their own approaches rather than receiving institutional support, while Wong and Looi (2024) call for a distinctly Asia-Pacific research agenda on generative AI in education rather than looking exclusively to North America or European academia. As an international journal read across Australia, New Zealand and Asia, these findings provide us with a useful reminder that the pressures on accounting education identified are not unique to Australasia, but are instead shared across multiple countries. The findings point to a dual challenge for Australian academics: preparing graduates for professions being transformed by AI while ensuring the qualifications they receive remain credible. As university academics with publication expectations from our employers, the implications as well as possibilities of AI are daunting also.

A second theme which runs through this issue relates to the particular characteristics of Asia-Pacific markets. The paper by Abdi, Nassirzadeh, and Askarany (2026) investigates the use of trade credit as an informal control mechanism among Iranian SMEs, the factors driving or

hindering smart-meter adoption in Indonesia, the impact of negative publicity on Indonesian Generation Z brand trust, the challenges of insurance markets in Central Asia, and the pricing of Indonesian bank shares before, during, and after the pandemic. Collectively, they remind us that approaches developed in mature markets rarely apply directly to emerging economies.

The final article, Christie and Chou (2026), investigates funding challenges for Australian universities, including the superannuation consequences of the merger, which will result in a new Adelaide University, which has seen an unfunded liability of considerable size assumed by state and federal governments. Questions on employment security and institutional trust, as well as whether this merger will serve as a model for others, will be of particular interest to readers in Australia and New Zealand.

The growth of AI, funding pressures on Australian and Asian universities, increased scrutiny and constant regulatory change around international students, and increased publication expectations continue to shape the working lives of accounting and finance academics in Australia and Asia. We thank the authors, reviewers and board members who have contributed to this issue.

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