

EDITORIAL: Rethinking governance and regulation — Will we remain human?

Dear readers!

The papers published in this issue of the *Journal of Governance and Regulation* reflect several important and interrelated trends in contemporary research. A prominent theme is the increasing integration of governance with broader socio-economic outcomes, particularly in areas such as financial literacy, social welfare, and entrepreneurship (Sara Ali Alokley, Mansour Saleh Albarrak, and Yasmeeen Ansari; Indra Kertati, Setyohadi Pratomo, and Karningsih). This shift indicates a move away from narrowly defined corporate governance mechanisms towards a more systemic and policy-oriented perspective, where governance is understood as a driver of inclusive and sustainable development across different institutional environments.

Another notable trend is the growing importance of institutional quality, public governance, and regulatory effectiveness. Contributions in this issue highlight how governance frameworks influence economic stability, tax administration, and business environments, particularly in emerging and transitional economies (Ngoc Tu Bui, Thi Bach Tuyet Vuong, and Quang Hung Do; Glib Buriak). This reflects a broader evolution in the literature, where governance is no longer treated as a static institutional backdrop but as an active and dynamic factor shaping economic performance and organizational behaviour across different contexts (Mini et al., 2025).

The issue also demonstrates the rising role of digitalisation and technological innovation in governance research. The application of accounting information systems, artificial intelligence, and digital tools illustrates how governance processes are being transformed by technology (Dimitrios Charamis, Fragiskos K. Gonidakis, Panagiotis Kyriakogkonas, and Alexandros Garefalakis). This trend suggests that future research will increasingly focus on the intersection of governance, digital transformation, and decision-making quality, particularly in environments characterised by rapid technological and institutional change (Azmi et al., 2026; Dau et al., 2026; Kokina et al., 2025; Le & Tran, 2026).

A distinct stream within this issue is devoted to auditing, where several contributions explore the evolving role of audit in strengthening governance and accountability (Febrina Nafasati Prihantini, Indira Januarti, and Darsono). These papers reflect a shift towards viewing auditing not only as a compliance function but as a strategic mechanism that enhances transparency, risk management, and trust in both corporate and public sectors, particularly under increasingly complex regulatory and organisational conditions (Agostini, 2024; Capraş et al., 2025; Hidayah et al., 2026).

Overall, the papers in this issue contribute to an evolving understanding of governance as a multidimensional and interdisciplinary field. They underline the need for further research that combines institutional analysis, technological change, and socio-economic impact (Isaac Francis Antwi, Carla Carvalho, Cecilia Carmo, and Eric Nkansah; Thanh Nga Doan, Chau Thi Hai Dang, Nguyen Phuong Chi Le, Phuong Thao Nguyen, and Quang Huy Tran). In this regard, the issue provides a valuable platform for advancing discussions on how governance frameworks can respond to the complex challenges of contemporary economies (Takawira & Poee, 2025; van Roekel et al., 2025).

These contributions, together with the other papers in this issue, form a compelling and insightful collection that advances current debates within the *Journal of Governance and Regulation*. They also reflect the ambition of research to create positive societal impact through better institutions and informed decision-making. Concepts such as transparency, trust, and sustainability carry not only technical relevance but also a clear value-based dimension. From the editor's perspective, this is especially important in today's AI-driven world, where all tools and governance mechanisms must remain human and continue to serve people first.

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