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Reflecting on the Impact of Generative AI for Sustainability Accounting Scholarship

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ABSTRACT

Our yearly editorial is dedicated to reflections concerning two recent digitalisation-based developments, both of which are currently radically transforming the publishing arena. We begin by considering the rapid emergence of generative Artificial Intelligence (AI) models known as Large Language Models (LLMs), which have already had tremendous effects on academic knowledge production. In this context, we clarify our stance on the use of AI in articles submitted to *Social & Environmental Accountability Journal (SEAJ)* and reviews conducted for the journal. We then continue by taking a closer look at the proliferation of systematic literature reviews, in their multiple versions, e.g. bibliometric-based reviews, which are submitted to the journal in increasing numbers. We use this editorial to revisit our editorial policy and outline the kind of submissions welcomed at SEAJ.

KEYWORDS

Editorial; accountability; methodology; AI; bibliometrics; literature review

1. Introduction

The last issue of the year creates an opportunity for us, as the Joint Editors of the Social and Environmental Accountability Journal (SEAJ) to express our views on recent developments we witness in the academic publishing domain. Keeping a close eye on our editorials, especially before planning a submission to SEAJ, is always advisable – they provide important clues on the kind of work SEAJ publishes. We start the editorial with our usual year-in-review. We then consider the implications of the rapid emergence of generative Artificial Intelligence (AI) for academic knowledge production, especially for the community of sustainability accounting scholars that SEAJ represents. The problematic use of AI to generate literature reviews is one trend we have noticed in submissions, which we feel is detrimental to social and environmental accounting scholarship. We end the editorial with news concerning the journal.

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2. 2024 in review

Annually, SEAJ awards the Reg Matthews Memorial Prize for the paper published in the journal that made the greatest contribution to the field of social and environmental accounting in the prior year as judged by the journal's Executive Editorial Board. Sobkowiak et al. (2023) claimed the award with their discussion piece on 'Rethinking Planetary Boundaries: Accounting for Ecological Limits'. Their commentary adds to the emerging accounting scholarship attempting to connect accounting practices to the grand challenges of today and serves well as a reminder that accounting is a social phenomenon just as much as it is a technical one. The research article 'The Motivations and Practices of Impact Assessment in Socially Responsible Investing: The French Case and its Implications for the Accounting and Impact Investing Communities' by Arjaliès et al. (2023) was also highly commended for the same prize. The study, exploring issues of impact assessment in socially responsible investing practices, reflects the type of academic collaboration with professionals that we aim to feature more in SEAJ.

We believe that a great collection of articles and commentaries saw the light of day in 2024, and we take a moment to introduce them to you. While not framed as a special issue as such, the first issue of the year assembled a collection of polemic essays. Sparked by Yves Gendron's uneasiness with debatable institutional developments in the accounting research community in the USA (Gendron, 2024), we curated a compilation of provocative pieces that comment and reflect upon recent events and developments unfolding on the sustainability arena in different parts of the world. Lee et al. (2024) provide insights into climate negotiations in the Middle East while Castelo Branco (2024) is a critique of the latest CSR literature reviews in the North American 'new wave' CSR community. In his close examination of four recent literature review studies, Branco excellently highlights the weaknesses and biases that affect the usefulness and credibility of such pieces – an issue we return to later in the editorial. Importantly, the kind of literature reviews that proliferate in recent times tend to build on similar assumptions of what counts as 'good research' and 'good journals' and end up reproducing prejudices and partialities. Senkl (2024) instead adopts the theoretical lenses of pluralistic agonism and feminism to further explore issues introduced by Gendron (2024). We introduced the papers in greater detail in our first editorial of the year (Apostol et al., 2024), so we will move now to the second issue of 2024, which is a special issue.

The Guest Editors, Matthew Egan, Barbara de Lima Voss, Nicholas McGuigan and Lisa Powell put together a set of three research articles and a commentary that we hope will stimulate and enhance an emerging research agenda around the long-neglected issues of diversity, inclusion and the marginalised. As the editorial explains (Egan et al., 2024), "[t]his special issue of the Social and Environmental Accountability Journal has sought to create space for diverse voices, encouraging submissions from emerging economies, and from those who have otherwise felt the marginalisation of dominating ethnic, cisgender and hetero-patriarchal norms." (p. 88) We are grateful to the Guest Editors for curating this issue and thank them warmly for all their hard work throughout the process.

The editorial is a reassurance to the marginalised that they are not forgotten, and we are in total agreement with the authors that "[t]he Social and Environmental Accountability Journal is a safe space to share the many, varied perspectives that have previously gone unheard!" (p. 92).

Opening the series of articles in the special issue, Tanima and George (2024) embark us on a fascinating journey of their professional and personal development, as representatives of marginalised ethnical minority women living and working in Australia and New Zealand. Their journey to the successful professionals of today, strewn with distressing sexist and racist experiences, is an invitation to an introspective scrutiny of stereotypes and prejudices towards the marginalised others living in the West. De Lima et al. (2024) switch our gaze towards Latin America and the sexual and racial inequities faced by women working in the auditing profession in Brazil. Their research, positioning such inequities at the intersection of colonialist historical traces and deeply embedded values of the auditing profession, is an insightful incursion into the workings of the auditing profession into a part of the world that is less accessible to Western readers. Coincidentally, the context of the accounting profession in Brazil is further explored by Pereira et al. (2024), who narrates the experiences of gay and cis men at work. Employing a tokenism theoretical angle, the study finds that, despite official recognition and support for the members of the LGBTIQ+ community, they are far from being comfortable with their identity when at work. The special issue ends with a reflective commentary from Anderson-Gough et al. (2024). In light of their own research on equality, diversity and inclusion (EDI), the authors note how well-intentioned organisational EDI initiatives create loops and unintended consequences that objectify diversity and result in further exclusion and isolation of the diverse ones. The commentary usefully closes with reflections on what can be done to help “the managed diverse to find [their] voices” (p. 165). The special issue succeeded in bringing a diverse set of views on diversity and the marginalised other and we hope to enrich and inspire this narrow but growing stream of research.

The final issue of the year is composed of one research article and two commentaries. Hyvönen et al. (2024) is a detailed analysis of the role of environmental considerations, with an emphasis on carbon dioxide emissions, in capital investment practices in the context of Finnish municipal energy companies. The study is a compelling illustration of how isomorphic pressures, and the presence of epistemic communities help organisations navigate the complex landscape of carbon accounting despite inherent uncertainties. The commentary from Sorola et al. (2024) reflects on the original design of the Critical Dialogic Accounting and Accountability (CDAA) conference organised in Toulouse, France in October 2023. Respectful to the spirit of the conference, panels and workshops created collaborative and safe spaces for exploring CDAA enriched by the artistic hands of a professional graphic designer producing live graphical representations and summaries. Rodrigue and Russell (2024) provide an overview and a reflective account of their captivating journey with CSEAR’s Education Community of Practice (known by now as ECoP, in brief) starting in the fall of 2022. Alongside a detailed summary of all the events hosted in the past two years are inspiring reflections on the role of an ECoP for our community but also its associated challenges. The authors end their commentary with a consideration of the next steps to be taken in fostering even more ECoP development.

In addition to all these fascinating pieces of work, we invite you to have a look at the regular book and article reviews that we publish. SEAJ Reviews Editors diligently curate the reviews, and we wholeheartedly thank them for all their hard work.

3. Reflecting on the implications of generative AI for academic knowledge production

Our editorial reflections focus on an issue that has undoubtedly occupied the minds of many of us this year: the impact of generative AI, particularly LLMs such as Open AI's ChatGPT and Google's Bard (now known as Gemini), on scholarly research and publishing. Since its launch in late 2022, generative AI has rapidly grown in prominence and reach, becoming increasingly integrated into many platforms, applications and interfaces, and seemingly influencing almost every part of our professional and non-professional lives. Scholarly use of AI has become a popular but contentious issue, with enthusiasm from many quarters around AI's ability to positively transform academic knowledge production being countered by multiple concerns of potential misuse, including fraud, error and surveillance.

Academic publishers, including Taylor and Francis who fulfil this role for us at SEAJ, have responded by moving quickly to develop policies and guidelines which seek to define the limits of acceptable use of AI in academic research and publishing, particularly in relation to the responsibilities of authors. Along with other major publishers of accounting journals, Taylor and Francis have adopted a broad stance whereby authors may use AI tools to help them produce articles, as long as they restrict their use of such tools along specified lines, formally declare any such use, and maintain existing standards of research security, validity and integrity. Specifically, Taylor and Francis identify five areas where responsible use of AI may be supported: idea generation, language improvement, LLM-enhanced search engines, literature classification and coding assistance.¹

Crucially, however, the Taylor and Francis AI policy also explicitly recognises that decisions about the acceptability of using generative AI tools beyond the area of language improvement are a matter for individual journals to make, if they wish to do so. We, therefore, take this opportunity to establish a clear policy for SEAJ, in a way that properly reflects the longstanding ethos of the journal and the aims of the Centre for Social & Environmental Accounting Research (CSEAR)², the learned society we are affiliated to and whose members subscribe to this journal. Our stated position as joint editors is that AI should have no significant role in research published in this journal, except for language improvement and translation. Nor should AI play any significant role in the selection of, or work undertaken by, reviewers, or us as editors.

Our stance in relation to the use of AI takes into account recent evidence of misuse of the technology within academic knowledge production. While we should stress that we have no knowledge of any AI-related misuse within submissions sent to SEAJ, it seems clear that undeclared use of AI is becoming a problem. A 2023 article in the Elsevier-published journal *Resources Policy* was found to contain the sentence, "Please note that as an AI language model, I am unable to generate specific tables or conduct tests, so the actual results should be included in the table" (Hoover, 2023). The alert individual who spotted it, computer scientist Gillaume Cabanac, has acquired a reputation as a 'deception sleuth', searching for signs that article texts have been artificially generated (Conroy, 2023). Similar sentences have since been found in more than a dozen other peer-reviewed articles, including in the area of corporate social responsibility and environmental performance.³

Authoritative sources of evidence on academic publishing fraud such as the website and database *Retraction Watch* suggest that there have to date been no retractions by any accounting journals as a result of AI misuse. However, it would be naïve to assume that any scholarly community, including our own, is immune to making mistakes in the use of AI. Indeed, an unfortunate example of this occurred recently to a group of accounting academics, who used generative AI to produce an erroneous report for an Australian government inquiry in late 2023. While the errors were identified quickly and the report corrected as soon as the problem came to light, the episode attracted significant media attention (Belot, 2023; Croft, 2023; Sadler, 2023) and prompted some concern for the reputation of those involved as well as the broader discipline (Ratnatunga, 2023). As far as we are aware, as yet there has been no discussion of this episode within the academic accounting literature. Elsewhere, however, Tilt (2024) has offered some useful academic reflections on the broader implications of this episode, suggesting in particular that the mistakes made in this case were not intended to be deceitful, and that if they had been subject to the usual peer review process, such errors would have been picked up by editors and reviewers at a very early stage.

Our stance is also influenced by recent discussions and positioning by others within the discipline. While we are aware of efforts in some quarters to encourage and legitimise the use of AI to generate insights within the academic accounting research process (Eager et al., 2024), we nevertheless remain concerned about the potential consequences for academic research and scholarship (see, for example, Hicks et al. 2024). Instead, we find a common cause with the perspective adopted by Gendron et al. (2024), who critically reflect at some length on the implications of AI for their journal as part of a recent special issue on the subject. In their role as journal editors, the authors set out a clear statement that:

we do not want [...] to receive submissions in which AI played a significant role in any step of the research process, except for language translation and copyediting purposes. Also, we do not want reviewers and editors-in-charge to rely in any significant way on AI to produce reviews, make editorial decisions, and write editorial letters. This is a question of authenticity.

Gendron et al.'s framing of the issue around authenticity is particularly compelling for us, because it seems to resonate strongly with the ethos of SEAJ and the wider aims and culture of CSEAR. In previous editorial reflections, we have embraced an overarching ethos of care within the journal, in which we strive to adopt a nurturing role "rooted in the inclusive, friendly and supportive culture that has been the essence of the wider CSEAR community and its associated events and conferences since its inception more than 30 years ago" (Apostol et al. 2024, p. 195). We hope that our editorial stance on AI will help to protect this ethos and nurture more authentic academic social and environmental accounting research. To underline the potential negative consequences of AI for authenticity, we find Kiser's (2023) stark and sobering distinction especially illustrative:

[with] modern word processing products, the human produces the content, and the program corrects spelling and ensures that the sentences are well-formed and comply with known grammars. In this process, the technology performs the editing function: copy editing and some level of line editing. To put it succinctly, the human is the author, and the technology is the editor. The recent wave of generative AI reverses those roles: the human prompts the

system to generate content and then edits it to fit purpose. The AI becomes the author, and the human is relegated to the role of editor.

While these reflections on the role of AI within academic knowledge production reflect a variety of issues that are already recognised within our community, we also wish to draw attention to a further significant issue which has come to light over the last few months. This involves new partnership agreements between academic publishers and AI technology companies, in which rights to access published content are being licenced to generative AI, in return for tens of millions of dollars in fees. Informa, the parent company of Taylor & Francis, recently disclosed to investors that it expects to earn \$75 m from AI partnerships in 2024 (Battersby, 2024a). Similar deals have also recently been signed by other major academic publishers (Battersby, 2024b). Media coverage of this emerging story has highlighted a number of areas of concern on the part of academic authors and editors, including a lack of consent or consultation, an inability to opt out of agreements, and a lack of appropriate remuneration for content creators. For their part, some publishers have sought to justify deals on the grounds that monetising published content in this way is “a ‘preferable route’ to having its content illegally ‘harvested’” (Battersby, 2024b).

We wish to place on record our opposition to any attempt to licence content from this journal to generative AI technology. At the time of writing, our understanding is that the licencing to AI of access rights to published content by Taylor & Francis is currently limited to books. Taylor & Francis have also indicated to us that they recognise the need to respect the additional intellectual property rights of learned societies such as CSEAR, which own the copyright to the content of their attached journals. In this way, we expect to be able to retain full control over the entirety of published content within this journal, which we hope you agree is very good news.

4. On the perils of systematic literature reviews in the SEA field

Professor Rob Gray, the founder of SEAJ and CSEAR, would often refer to the three rules of research when talking to early career scholars and doctoral students. These were 1: read, 2: read and 3: read some more! Reading and reviewing the scientific writing of others forms the foundational baseline of science and should inform all research work and associated publications. In previous editorials, we have commented on the number of papers rejected that do not appropriately acknowledge the existing research on a topic as this limits the contribution to our collective understanding. Paradoxically, this problem manifests itself in papers that adopt ‘systematic literature reviews’ as their underlying method. With their quantitative approach to synthesise and analyse the knowledge base of a discipline, bibliometric-based reviews have been especially popular among submissions to SEAJ.

To be clear, we are not arguing for researchers to stop reviewing existing literature, or sharing their considered analysis of existing publications, or implying that previous research is beyond criticism. Rather, we would like to explain our reasons for SEAJ’s high rejection rate of the growing number of submissions of systematic literature reviews, and to engage in a dialogue with our readers as to what constitutes a publishable literature review at SEAJ. Our current position, similar to debates in other social science disciplines such as management, marketing, finance, economics, psychology (Tranfield

et al. 2003, Mulrow, 1994, Donthu et al. 2021), is that a systematic literature review is unlikely to meet the requirements of publication.

This position may come as a shock to researchers who consider the 'systematic literature review' to be the gold standard among reviews (Davis et al., 2014), which in some fields it is. Our concern is the general applicability of a method designed for a specific purpose in evidence-based research fields such as medicine (Tranfield et al. 2003, Mulrow, 1994). Systematic literature reviews emerged in the medical sciences to address the problems of evaluating the outcomes of medical interventions, such as vaccine effectiveness, and drug safety from a single study. The solution was to collate and synthesise all available evidence that complied with specific research design protocols.

Our position is that a systematic literature review is not a literature review as understood in the social and environmental accounting field, but rather is a form of meta-analysis of findings from a coherent corpus of research that shares a common methodological paradigm: in other words, the findings are commensurable and combinable. Snyder (2019) notes concern about systematic literature reviews in fields that are characterised as theoretically and methodologically diverse where any evidence or findings are limited in scale and/or difficult to extract from its empirical context. In short, before undertaking a systematic literature review the researcher needs to consider whether the literature can be systematically reviewed.

The systematic literature review has a specific function in fields such as health and medicine in attempting to make sense of very large amounts of data from connectable studies using a common methodology (such as randomised control tests) that shares common data standards and research protocols. The systematic literature review works effectively in the specific context of meta-analysis of data, collating, restructuring, re-analysing and synthesising findings (see for example Liberati et al., 2009). We would suggest it is important to consider whether the characteristics of the social and environmental accounting literature are suitable for this form of analysis. Despite the growth in social and environmental accounting publications, our perspective is that the corpus of research is not suitable for a systematic literature review, due to the rich tradition of theoretical and methodological diversity, as well as unique contextual interactions in empirical settings. Our concern with publishing the systematic literature reviews submitted arises because of the inappropriateness of this methodology when it is applied to social and environmental accounting research.

To be clear, we do consider systematic literature reviews as a useful addition to research methods in certain circumstances, but we are reflecting on the potential contribution of publishing these systematic literature reviews. The work involved in research involves many methods which are necessary steps on the research journey but not in themselves sufficient to make a contribution to the literature. These intermediate activities are too many to list, but may involve pilot interviews, unrepresentative surveys, and presenting at seminars. Not every activity justifies inclusion in a research article. For example, a bibliometric analysis helps provide an initial mapping of research publications, seminal papers, citation levels, networks of authors, themes and so on. These are relatively straightforward to do given the growth of easily accessible digital databases, notwithstanding the biases and omissions in the underlying databases. For example, Donthu et al. (2021) argue that bibliometric analysis allows a researcher to summarise large quantities of bibliometric

data, authors, other papers, citations and keywords in a way that represents the existing published contributions and to forecast emerging trends in a broad research topic. This initial mapping can be used to formulate research questions, and select articles for literature review and methodological design. It is a potentially useful research method if done correctly (Tranfield et al. 2003, Snyder, 2019, Donthu et al. 2021). Our question to the SEAJ community is to what extent this analysis, and any subsequent bibliometric literature review, contribute to the collective scientific knowledge of a field.

Our experience over the last few years reveals problems with the quality of the application of systematic literature reviews, in particular with the narrow framing of the inclusion criteria to select the reading corpus. Such a narrow framing to answer a specific research question almost inevitably leads to excluding literature that experts in the field consider relevant. The often-magical reduction of articles described in systematic literature review papers is perplexing at times and can seem to indirectly legitimate the non-reading of articles. Admittedly, there is a visible and transparent record of what was not read, which is often the justification for rejection by editors and reviewers. An additional danger that comes with the publication of such systematic literature reviews is that they become points of reference for subsequent similar pieces, efficiently reproducing (contrived and bewildering) justifications for the exclusion of a significant body of work from the analysis (Castelo Branco, 2024).

A systematic literature review is a great way to collate and commensurate empirical evidence, as long as the empirical evidence and findings are logically or coherently commensurable. It is most effective in mature fields with stable methodologies and reproducible protocols. But our experience is that it is all too often used to falsely legitimate gaps in the literature that do not exist, or to justify claims that this is the first research in this field. A systematic literature review has a very specific technical meaning, which must not be confused with a comprehensive or critical literature review. The systematic literature review can be a valuable tool in a wider search project, but we would ask authors to reflect on whether it is sufficient to make a contribution to the field and thus publishable as a standalone paper in a peer-reviewed scientific journal (see also Carrilat, Legoux, & Hadida, 2018; Chang & Taylor, 2016). While we are not experts in literature review methodologies, there are variants of the systematic literature review that may be more relevant to social and environmental accounting research (see, for example, Snder, 2019). These include the semi-systematic review or the qualitative systematic review (Greenhalgh, Robert, Macfarlane, Bate, & Kyriakidou, 2004, Grant & Booth, 2009).

To those considering undertaking or submitting a systematic literature review, we would ask you to think about the nature of the research question: is it of interest to your target audience? Does your inclusion criteria match the research question? How does this research question/inclusion criteria fit with the published research in the field? How have you addressed the problem of publications that are not searchable or pre-date digital publication? Given many systematic literature reviews are designed to 'pick' the articles to be 'read' and 'reviewed' in-depth, what other methods have been used to ensure this is an appropriate and robust sample? Before submitting for publication, we encourage you to talk to other scholars, and present your ideas at workshops, colloquia and conferences, taking feedback from those with knowledge of the field who may be able to identify journals or bodies of work excluded from a 'systematic' review, or provide insights into the incompatibility of findings due to methodological or theoretical diversity.

Our reflections are definitely not meant to put down work undertaken by quantitatively oriented scholars; indeed, SEAJ is a journal supportive of methodological diversity. However, we are cautious of endeavours to conduct literature reviews for the sake of yet another publication. In our minds, literature reviews are purposively conducted out of a need to synthesise and, most importantly, comment on the development and direction taken by a scholarly body of knowledge. The quantitative analysis is a double-edged sword: if done properly, it is usefully supporting claims; but if biased and precarious, it can prove dangerous, as discussed above. Our view is that the starting point for a literature review should first and foremost be a solid understanding of the field subject to the review.

It is important to reflect on the systematic literature review as a research method and recognise an inherent contradiction in the name. From the social and environmental accounting tradition, a systematic literature review is not systematic; nor is it a literature review. Remember the systematic literature review was designed to analyse data from randomised control studies, which are extremely rare in social and environmental accounting research, and there really is no substitute for reading! The main point we would like to stress is that a systematic literature review should not displace the importance of actually reading and reviewing the literature. We would like this explanation of our current editorial perspective to be a provocation for further debate and engagement rather than a ban.

5. SEAJ in the year to come.

Having outlined 2024 at SEAJ, we now turn to what is to come in 2025 and beyond, starting with the special issues in our pipeline, followed by news on the changes in the SEAJ editorial team. The special issue of 2025 is entitled *Accounting for Anti-corruption in Social and Environmental Accounting Research*, guest edited by Oana Apostol, Cătălin Albu, Nadia Albu and Mercy Denedo. The call notes a disconnect between the pervasiveness of corruption in contemporary societies, irrespective of their location on the world map, on the one hand, and a relative silence on the topic in social and environmental accounting research, on the other. The guest editors currently curate this issue to hopefully provide more insights into the limitations and potentialities of accounting in addressing corruptive acts occurring in relation to social and environmental phenomena.

Our subsequently planned special issue takes the opportunity to engage with recent advances in the social and environmental accounting literature and explore issues of 'critical engagement with the concept of planetary boundaries in accounting and accountability for ecological limits'. *Bringing planetary boundaries back to Earth: Rethinking accounting for ecological limits* is guest-edited by Madlen Sobkowiak, Juliette Senn, and Hendrik Vollmer. As previously mentioned, the commentary preceding the call for this special issue received the appreciation of our Executive Editorial Board and we look forward to working with this team of enthusiastic scholars.

Then, as announced earlier this autumn at the annual Congress on Social and Environmental Accounting Research in St. Andrews, we are delighted to have Farzana Tanima, Sendirella George, Glenn Finau, Hang Pham and Helen Tregidga as the guest editors for *Accounting and Social Movements in Contemporary Times* special issue. In light of increasingly polarised societies against a backdrop of accelerating environmental degradation and other 'wicked' problems, the special issue aims to explore questions of

accounting's role in advancing 'social movements' social change efforts to uphold and achieve socially progressive and democratic values'.⁴ With a deadline for submissions set for August 31, 2025, we are expecting a publication time in 2026, and we invite you to consider submitting your paper to this special issue. In addition to the special issues, we are currently working to curate a collection of commentaries intending to respond to our current needs to better understand the ample and deep regulatory changes occurring at the European Union level with respect to sustainability reporting. Stay tuned to hear more about it in due course!

As always, our article and book reviews collection is a significant and distinctive part of the SEAJ content. Our Reviews Editors team diligently works to curate it for you and is happy to receive expressions of interests in reviewing recent work that is relevant to our community. Do not hesitate to get in touch with them and share your views on interesting readings!

5.1. Changes at SEAJ

Several changes in our SEAJ Executive Editorial Board mark the year. First, following our staggered model of governance, Michelle Rodrigue's term came to an end as Joint Editor. Colin and Oana are thanking her wholeheartedly for being such a great companion to have along in the daily editorial work. Her endless energy, diligence and guidance are greatly missed but we are grateful to have Michelle continuing with the journal as Convenor. Thank you, Michelle! Replacing Michelle is Ian Thomson whom we warmly welcome to the team. Ian's long experience and research in the field are a much-appreciated addition to SEAJ, which we expect to further develop the journal.

Following the replacement of Mercy Denedo, Xinwu He joined the reviews editorial team working alongside Nicolas Garcia-Torea and Erin Twyford. Welcome Xinwu to the team! The contribution of the entire Reviews Editors team to the journal cannot be overstated and we thank them sincerely for all their dedication. We end here our editorial and look forward to the year ahead. Meanwhile, we let you enjoy the content curated for you in 2024. Happy readings!

Notes

1. Details of the Taylor & Francis AI policy can be found at <https://taylorandfrancis.com/our-policies/ai-policy/> (accessed 19 September 2024).
2. CSEAR's stated mission is to 'encourage and facilitate high quality, relevant research, teaching and external engagement with practice and policy through developing knowledge, expertise, resources and a supportive network for mentoring and career development.' More details at: <https://csear.co.uk/about>.
3. An updated database of all identified articles can be found at: <https://pubpeer.com/search?q=%22As+an+AI+language+model%2C+I%22> (accessed 19 September 2024).
4. Details of all SEAJ special issue calls for papers can be found online at: <https://www.tandfonline.com/journals/raej20/about-this-journal#news-and-calls-for-papers>.

Disclosure statement

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