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Editorial

Preparing Globally-Minded Accountants in the Age of GenAI: Why Language and Culture Matter More Than We Think

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In this issue, we present several interesting papers centered around artificial intelligence (AI). Generative AI (GenAI), in particular, has moved rapidly from curiosity to the center of discussion in accounting education and practice. Yet one dimension remains significantly underexamined: the linguistic and cultural limitations embedded within today's large language models (LLMs). This editorial highlights three emerging risks that deserve the attention of accounting researchers, educators, and policymakers. Recent studies demonstrate that LLMs may encode systematic performance gaps and cultural priors that subtly influence professional judgment—especially in global contexts.

An English-forward ecosystem with global consequences

A foundational issue lies in the distinction between high-resource and low-resource languages, defined by the availability of digital text and labeled data used to train LLMs. English remains one of the highest-resource languages in the world, while languages such as Finnish, Vietnamese, or even Romanian fall into lower-resource categories. This disparity produces measurable differences in model performance.

Evidence from multilingual benchmarks shows that LLM performance (i.e., whether LLM can answer questions correctly) can decline by up to about 24 percent for lower-resource languages compared to English (e.g., Xuan et al., 2025). In a global setting, this suggests that professionals working in Romanian or Arabic, for instance, may receive less accurate and less stable outputs though accuracy can be critical (e.g., Xuan et al., 2025).

These disparities also raise an unresolved question: Does GenAI reinforce existing privilege for English-fluent professionals, or, paradoxically, disadvantage them in multilingual teams that rely on translation or cross-language workflows? This is another form of digital divide that due to the limited (or unevenly distributed) quantity and quality of non-English data, it creates a capability gaps for Gen AI systems (Lynch 2025). In a global profession that relies heavily on comparability and consistent interpretation, such divergence introduces new inequities and risks.

Cultural alignment?

Language differences are only part of the challenge. A growing body of research shows that LLMs encode cultural tendencies, not just linguistic ones. For example, Tao et al. (2024) shows that default responses resemble English-speaking/Protestant European value profiles. Though specifying a cultural identity in the prompt (i.e., cultural prompting) may improve alignment, this may not be the case for all countries.

Cross-country analyses also demonstrate that models often gravitate toward a U.S.-aligned "middle ground," regardless of model origin (Sukiennik et al., 2025). For instance, Naous et al. (2024) show that even when prompted in Arabic, LLMs sometimes default to Western choices, which reflects a cultural priors embedded in training data. These dynamics matter for accounting because the local contexts are culturally inflected in ways that can nudge judgments and professionals may receive cultural insensitive or inconsistent advice from Gen AI (Kim & Kim, 2025).

"Fluent but wrong" is a professional risk

Accounting is a terminology-intensive and standards/regulation-bound domain. Professional evaluators routinely uncover terminology, consistency, and document-level errors in machine translations that non-experts fail to detect. These errors are exactly the sorts of errors that can distort IFRS, for example, interpretations or contractual clauses (Freitag et al., 2021).

In a global setting, today's GenAI tools are probabilistic mirrors of the data they ingest, reproducing resource imbalances and dominant cultural narratives. Accounting researchers and educators are uniquely positioned to address this challenge. Our discipline is built on understanding how context shapes assurance, interpretation, compliance, and trust. This editorial aims to elevate awareness of language and cultural risks in GenAI for global accounting practice. Accounting scholars can help ensure that GenAI supports the global relevance of our field.

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