

UNIVERSITÀ LUM GIUSEPPE DEGENNARO

3RD A&F LUM CONFERENCE

3–4 June 2027 · Villa Romanazzi Carducci · Bari, IT

ON ACCOUNTING, BANKING, AND FINANCE RESEARCH

TWIN TRANSITION

and Sustainable **Value Creation**

Reimagining Accounting, Banking, and Finance in the Digital and Green Era

SPECIAL TRACK **01**

ACCOUNTING AND ACCOUNTABILITY IN THE PUBLIC SECTOR UNDER THE TWIN TRANSITION: DIGITAL TRANSFORMATION, SUSTAINABILITY AND PUBLIC VALUE

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions examining the implications of the twin transition for public sector accounting and accountability systems, as digital transformation and sustainability generate new demands for governance, planning, management control, information management, and reporting. It encourages research on how artificial intelligence, data analytics, and information systems are transforming accounting, auditing, management control, performance measurement, and reporting, alongside tools integrating economic, financial, environmental, and social dimensions. Particular attention is given to information quality, transparency, resource allocation, and responsibilities associated with data and digital technologies in public sector decision-making, including implications for organizational resilience and public value creation. The track also welcomes studies on the historical evolution of accounting systems, control practices, auditing, and accountability, including theoretical, empirical, and comparative contributions addressing different levels of government and public sector institutions.

KEYWORDS

Public Sector Accounting · Accountability · Digital Transformation · Sustainability · Public Value

IMPORTANT DATES

14 Feb 2027	28 Feb 2027	31 Mar 2027	30 Apr 2027	3–4 Jun 2027
Extended abstract and full paper submission	Notification of acceptance	Early registration deadline	Late registration deadline	Conference in Bari

Information and submission guidelines: afconference.lum.it · aflumconference@lum.it

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