

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 **02**

AGRI-FOOD SUSTAINABILITY ASSESSMENT AND MANAGEMENT: NEW FRONTIERS IN ACCOUNTING, GOVERNANCE AND VALUE CREATION

TRACK CHAIRS

Sara Moggi
University of Verona

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TRACK DESCRIPTION

This track welcomes contributions on sustainability accounting, reporting, and management in agri-food organizations and value chains, examining how sustainability performance is conceptualized, measured, governed, and communicated. It encourages research on sustainability management control, risk management, decision-making, and the reconsideration of organizational purpose, boundaries, and materiality in sustainability assessment, alongside governance and accountability for sustainable value creation. The track welcomes studies on accounting for biodiversity, soil, water, ecosystem services, and natural capital, as well as circular economy assessment, regenerative agriculture, and sustainable business models. Contributions may also address nutrition, food security, labor conditions, social value and community impacts, supply chain sustainability, traceability, and interorganizational accountability. Research on digital technologies, artificial intelligence, and data analytics in sustainability assessment, together with sustainable finance supporting the agri-food transition, is also encouraged.

KEYWORDS

Sustainability Accounting · Sustainability Management · Agri-Food Systems · Natural Capital · Sustainable Value Creation

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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