

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 **03**

ARTIFICIAL INTELLIGENCE, ACCOUNTING AND CORPORATE REPORTING IN THE TWIN TRANSITION

TRACK CHAIRS

Khaled Hussainey
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TRACK DESCRIPTION

This track welcomes contributions examining how artificial intelligence (AI) is reshaping accounting and corporate reporting in the context of the twin digital and green transition. It encourages research on AI-driven transformations in reporting processes, assurance practices, and organizational decision-making, including implications for human–AI collaboration, professional judgment, and the accounting profession. Particular attention is given to how investors, auditors, regulators, and other stakeholders use AI to assess reporting quality and credibility, identify inconsistencies between corporate disclosures and organizational practices, and detect greenwashing, greenhushing, and impression management. The track also welcomes studies examining AI as an object of corporate reporting, focusing on transparency, accountability, governance, and AI-related risk disclosure. Both conceptual and empirical contributions are encouraged, with particular emphasis on interdisciplinary approaches.

KEYWORDS

Artificial Intelligence · Accounting and Corporate Reporting · Human-AI Collaboration · Transparency and Accountability · AI Governance

PUBLICATION OPPORTUNITIES

Selected papers presented in the track may be invited for submission to:

- **International Journal of Accounting, Auditing and Performance Evaluation**
- **Journal of Financial Reporting and Accounting**

Submissions are subject to the journals' editorial assessment and peer-review procedures.

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