

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 **05**

BANKING IN THE TWIN TRANSITION: DIGITAL INNOVATION, CLIMATE RISK AND SUSTAINABLE VALUE CREATION

TRACK CHAIRS

Mauro Paoloni
Roma Tre University

Niccolò Paoloni
Roma Tre University

Valentina Santolamazza
Roma Tre University

Tommaso Beck
Roma Tre University

TRACK DESCRIPTION

This track welcomes contributions examining how accounting, banking, and finance research can help banks address the dual pressures of the digital and green transition while fostering sustainable value creation. It encourages studies on climate risk in credit allocation, pricing, and stress testing, ESG factors in credit assessment and loan origination, and AI-driven credit decisions, including governance, explainability, and disclosure. Particular attention is given to interactions between the two transitions in banking strategy and performance, especially among European and Italian banks, where empirical evidence remains limited. The track also welcomes research on fintech, big tech, and digital banking business models, the digital euro, deposits and financial intermediation, bank sustainability reporting, greenwashing and assurance, as well as expected credit losses, nonperforming loans, and climate-related impairment. Contributions employing diverse methodological approaches are encouraged.

KEYWORDS

Climate-Related Credit Risk · ESG Risk Integration · AI-Based Credit Scoring · Digital Euro · Bank ESG Disclosure

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

Hosted by
LUM Giuseppe Degennaro University