

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 **06**

BENEFIT CORPORATIONS AND SUSTAINABLE VALUE CREATION: RETHINKING CORPORATE PURPOSE, GOVERNANCE, AND IMPACT MEASUREMENT

TRACK CHAIRS

Silvia Cantele
University of Verona

Arcangelo Marrone
LUM Giuseppe Degennaro University

Vincenzo Pontrelli
LUM Giuseppe Degennaro University

Vincenzo Riso
University of Verona

TRACK DESCRIPTION

This track welcomes contributions examining how Benefit Corporations, including the Italian Società Benefit, hybrid organizations, certified B Corps, and purpose-driven business models are redefining corporate purpose and advancing sustainable value creation. It encourages research on governance structures, board characteristics, stakeholder engagement, accounting and management control systems, performance measurement, and impact assessment encompassing financial and nonfinancial outcomes. Particular attention is given to the quality, comparability, and credibility of impact reports, the relationship between formal commitments and substantive organizational change, and risks of symbolic disclosure, organizational decoupling, mission drift, and greenwashing. The track also welcomes studies on the drivers, barriers, and performance implications of adopting the benefit model, alongside the role of digital technologies, artificial intelligence, and data analytics in impact measurement and sustainability reporting. Theoretical, conceptual, empirical, comparative, and interdisciplinary contributions are encouraged.

KEYWORDS

Benefit Corporations · Corporate Purpose · Corporate Governance · Impact Measurement · Sustainability Reporting

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