

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 **07**

BIODIVERSITY FINANCE, GREENWASHING, AND GREENHUSHING: GOVERNANCE AND DIGITAL TRANSPARENCY IN THE TWIN TRANSITION

TRACK CHAIRS

Enrico Battisti
University of Turin

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TRACK DESCRIPTION

This track welcomes contributions on biodiversity finance and the challenges posed by biodiversity's localized, multidimensional, and nonfungible nature for measurement, valuation, comparability, and disclosure, with implications for corporate transparency, governance, and financial decision-making. It encourages research on how biodiversity accounting, reporting systems, artificial intelligence, digital technologies, and RegTech can enhance biodiversity performance measurement, verification, and comparability. Particular attention is given to governance mechanisms, ownership structures, managerial incentives, and stakeholder pressures influencing corporate biodiversity disclosure, selective disclosure, and information withholding, including family firms, Socioemotional Wealth, greenwashing, and greenhushing. The track also welcomes studies examining investor and financial market responses to biodiversity disclosure and strategic silence, alongside the implications of biodiversity transparency for information asymmetry, firm value, financing conditions, and the cost of capital.

KEYWORDS

Biodiversity Finance · Greenwashing · Greenhushing · Brownwashing · Corporate Governance

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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