

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 **08**

BLOCKCHAIN, TOKENIZATION, AND DIGITAL ASSETS IN THE TWIN TRANSITION: REIMAGINING ACCOUNTING, BANKING, AND SUSTAINABLE FINANCE

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions examining how blockchain, tokenization, and digital assets can be governed, reported, and leveraged to foster sustainable value creation within the twin transition. Topics include real-world asset tokenization, tokenized commercial bank deposits, CBDCs, stablecoins, the regulatory implications of MiCA and the DLT Pilot Regime, systemic risks in decentralized finance, and smart contract-based credit assessment. Particular attention is given to IFRS and US GAAP reporting requirements for digital assets, fair value measurement, impairment, proof of reserves, continuous auditing, DAO governance, and token valuation. The track also encourages research on blockchain's environmental footprint, including the energy economics of Proof-of-Work and Proof-of-Stake, Scope 1–3 carbon accounting for digital asset providers, CSRD and ISSB reporting requirements in Web3, and tokenized carbon credits and green bonds. Theoretical, empirical, quantitative, qualitative, and policy-oriented contributions are welcome.

KEYWORDS

Blockchain · Tokenization · Digital Assets · Decentralized Finance · ESG Accounting

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