

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 **11**

CHALLENGES AND DEVELOPMENTS IN FINANCIAL AND SUSTAINABILITY REPORTING, AND THE CONNECTIVITY BETWEEN THEM

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions on financial and sustainability reporting and the connectivity between them, examining how organizations communicate performance and measure risks and impacts amid evolving reporting requirements and digital technologies. This track encourages studies on the conceptual foundations of connectivity, its distinction from integration and interoperability, and the reporting boundaries and narratives that make connections meaningful to different users. This track particularly welcomes research on how financial materiality relates to impacts on people and the environment, and on how EFRAG, the ISSB, the IASB, and other actors shape connectivity. This track also invites work on integrated thinking, digital taxonomies and AI, and the consequences of connected information for investors, lenders, regulators, and other stakeholders across jurisdictions. Critical perspectives on power and stakeholder accountability are of specific interest. Theoretical, empirical, and interdisciplinary approaches are all in scope.

KEYWORDS

Financial Reporting · Sustainability Reporting · Connectivity · Materiality · Integrated 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