

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 **14**

DIGITAL STAKEHOLDER ENGAGEMENT IN THE TWIN TRANSITION: INFORMATION NEEDS, PARTICIPATION, AND ACCOUNTABILITY

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions on how digitalization affects stakeholder roles, information needs, and engagement processes in sustainability accounting and reporting during the twin transition. This track encourages studies on digital tools for stakeholder identification and mapping, interactive reporting, dashboards, social media, participatory platforms, and the use of artificial intelligence, big data, and social listening to capture stakeholder concerns. This track particularly welcomes research on whether digitally collected stakeholder input is incorporated into materiality assessments, target setting, performance measurement, reporting, assurance, and organizational decisions. This track also invites work on the effects of digital engagement on trust, legitimacy, and accountability across listed companies, SMEs, public-sector entities, and hybrid organizations. Power asymmetries, digital divides, algorithmic bias, privacy, and symbolic engagement are of specific interest. Theoretical, empirical, and interdisciplinary approaches are all in scope.

KEYWORDS

Digital Stakeholder Engagement · Stakeholder Perspectives · Information Needs · Sustainability Reporting · Accountability

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