

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 **16**

DIGITAL TRANSFORMATION OF ACCOUNTING, AUDITING AND MANAGEMENT ACCOUNTING

TRACK CHAIRS

Luca Ferri
University of Naples Federico II

Rosanna Spanò
University of Naples Federico II

Gianluca Ginesti
University of Naples Federico II

Salvatore Principale
Sapienza University of Rome

TRACK DESCRIPTION

This track welcomes contributions on the digital transformation of financial accounting, auditing, and management accounting, examining how artificial intelligence, machine learning, big data analytics, robotic process automation, and blockchain are reshaping the generation, processing, and communication of financial and non-financial information. This track encourages studies on the implications of digital technologies for reporting quality, disclosure practices, and information transparency, as well as on AI-driven audit procedures, continuous auditing, and technology-enabled assurance in risk assessment, fraud detection, and audit quality. This track particularly welcomes research on the digitalization of management accounting and control systems, including predictive analytics and integrated information systems, and their effects on budgeting, forecasting, performance measurement, and managerial decision-making. Contributions on internal controls and governance, algorithmic accountability and professional judgement, the changing competencies of the accounting profession, digital sustainability reporting, and the risks of accounting digitalization, such as cybersecurity, data quality, and algorithmic bias, are of specific interest. Theoretical, empirical, and interdisciplinary approaches are all in scope.

KEYWORDS

Digital Transformation · Artificial Intelligence · Auditing · Management Accounting · Accounting Information Systems

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

Hosted by
LUM Giuseppe Degennaro University