

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 **22**

GOVERNING THE TWIN TRANSITION RESILIENCE THROUGH KNOWLEDGE ACCOUNTABILITY AND DATA INTELLIGENCE IN A GEOSUSTAINABLE FRAGMENTED WORLD

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions on how knowledge management and data intelligence enable sustainable innovation, accountable resilience, and sustainable value creation in a geoeconomically fragmented world, where geopolitical risk, technological sovereignty, and disruptions to low-carbon value chains reshape the twin transition. This track encourages studies on knowledge creation and sharing, absorptive capacity, intellectual capital, AI-human intelligence complementarity, digital innovation leadership, and eco-financial agility, as well as on open innovation, technology transfer, and global innovation networks. This track particularly welcomes research on digital governance, data sovereignty, circular platforms, and circular business models, including their contribution to financial and accounting resilience. Contributions on carbon and Scope 1-3 accounting, natural capital, double materiality, ESG measurement and assurance, mandatory sustainability reporting, impression management, and greenwashing, and on the paradoxes of the twin transition in SMEs and public organizations, are of specific interest. Theoretical, empirical, and interdisciplinary approaches are all in scope.

KEYWORDS

Knowledge Management · Data Intelligence · Geoeconomic Resilience · Circular Business Models · Sustainability 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

Information and submission guidelines: afconference.lum.it · aflumconference@lum.it

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