

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 **23**

GOVERNING THE TWIN TRANSITION: ARTIFICIAL INTELLIGENCE, ESG AND DIRECTORS' DUTIES IN SUSTAINABLE CORPORATE GOVERNANCE

TRACK CHAIRS

Gianluigi Passarelli
San Raffaele University Rome

Massimo Giuliano
Niccolò Cusano University

TRACK DESCRIPTION

This track welcomes contributions on the evolving challenges of corporate governance arising from the green and digital transitions, focusing on artificial intelligence, ESG risks, directors' duties, accountability and sustainable value creation. This track encourages studies on organisational adequacy, internal controls, sustainability risk management, informed managerial decision-making and the Business Judgment Rule, including implications for directors' liability and board oversight. This track particularly welcomes research on the interaction between European regulatory frameworks, including the CSRD, CSDDD and AI Act, and national legislation, notably Italian Law No. 132/2025, exploring multilevel governance, sectoral authorities and corporate compliance. This track also invites work on sustainability reporting, assurance, AI-assisted due diligence, corporate finance, contractual risk allocation in mergers and acquisitions, and the environmental footprint of artificial intelligence, including energy consumption, critical raw materials and double materiality, while encouraging interdisciplinary and comparative perspectives on corporate governance.

KEYWORDS

Artificial Intelligence · ESG · Sustainability · Corporate Finance · Directors' Duties

PUBLICATION OPPORTUNITIES

Selected papers accepted and presented in this track may be invited for submission to Il Nuovo Diritto delle Società (Class A journal in Area 12 – Legal Sciences, and classified as a scientific journal in Area 13 – Economic Sciences, according to the Italian ANVUR classification), published by Giappichelli. Publication opportunities may take the form of a fast-track procedure or inclusion in a special issue, depending on the number of accepted contributions. All submissions will be subject to the journal's editorial assessment and peer-review procedures.

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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