

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 **32**

SUSTAINABILITY REPORTING IN THE ERA OF STANDARDISATION AND ARTIFICIAL INTELLIGENCE: CHALLENGES AND OPPORTUNITIES FOR CORPORATE TRANSPARENCY

TRACK CHAIRS

Giuseppe Nicolò
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TRACK DESCRIPTION

This track welcomes contributions on sustainability accounting, reporting, assurance, and corporate transparency amid evolving reporting standards and artificial intelligence. This track encourages studies on disclosure quality, comparability, readability, accessibility, and the financial and market consequences of mandatory sustainability reporting. This track particularly welcomes research on corporate governance, interoperability among sustainability reporting frameworks, and integrating financial and sustainability information, including assurance quality and practices. This track also invites work on digital reporting, automated data collection, textual analytics, and generative artificial intelligence, examining their implications for reliability, accountability, and narrative characteristics. Contributions may investigate greenwashing, impression management, symbolic compliance, and the relationship between sustainability disclosures and actual performance, alongside governance and disclosure of the environmental, social, and ethical impacts of corporate artificial intelligence adoption.

KEYWORDS

Sustainability Accounting · Sustainability Reporting · Sustainability Assurance · Corporate Transparency · Corporate 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

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

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