

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 **36**

WHO IS ACCOUNTABLE WHEN ALGORITHMS DECIDE? AI-GOVERNANCE AND ACCOUNTABILITY IN ACCOUNTING, AUDITING AND FINANCE

TRACK CHAIRS

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TRACK DESCRIPTION

This track welcomes contributions on accountability for artificial intelligence (AI)-mediated decisions in accounting, auditing, banking, and corporate governance. This track encourages studies on how organizations and financial institutions govern, oversee, and disclose AI use, particularly the roles of boards, audit committees, auditors, and regulators. This track particularly welcomes research on the redistribution of responsibility across developers, managers, auditors, and boards, and on the challenges of explaining and justifying algorithmic decisions. This track also invites work on responsible AI governance, ethical decision-making, corporate AI disclosure, human oversight, and regulatory requirements, including those affecting credit scoring. Conceptual, experimental, survey-based, and qualitative approaches are encouraged, alongside interdisciplinary contributions bridging accounting, corporate governance, information systems, and ethics. The track seeks to advance understanding of accountability as a condition for sustainable value creation during the twin transition.

KEYWORDS

Artificial Intelligence · Accountability · Corporate Governance · AI Disclosure · Responsible AI

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