

Accounting Information Systems for non-financial communication.

The objective of the track is to bring together researchers from all disciplines related to Accounting and Management Information Systems (AIS) in order to debate on the relationship between accounting and information technology (ICT). The track is interested in research works that investigate the links between information technology and financial/non financial communication (i.e. measuring, accounting, disclosing, reporting, controlling, auditing, etc.) and related disciplines. In fact, nowadays non financial communication – related to environment, human resources, ethics, risks, equality – and its integration with other sources/types of data is a topic of growing interest.

The track particularly aims to stimulate the debate and the research concerning the interaction between digital and smart technologies and accounting information systems, in order to investigate the relationship between ICT and innovation in the field of non financial communication and its integration with financial accounting. It aims to encourage studies that highlight how digital, smart and social technologies may improve non financial communication, its connectivity and integration with pre-existent subsystems.

The objective is to bring together researchers from all scientific fields related to Accounting Information Systems (AIS) for a high level interaction, discussion, and exchange of fruitful ideas in the setting of the Italian AIS (ItAIS).

The following Journal support AIS track with special issues and fast track for publication (to be confirmed):

- The International Journal of Digital Accounting Research,
- Management Control.
- International Journal of Digital Culture and Electronic Tourism (extended versions of conference papers are being invited for review and publication in the Inderscience journals).

This track is supported by the Interest Study Group entitles “Non-financial communication and integrated information models” of Italian Academy of Accounting and Business Administration (SIDREA).

Track main topics

The track will cover a wide range of topics. Topics of interest include, but are not limited to, financial/non financial, measuring, accounting, disclosing, reporting, controlling, auditing processes and tools related to:

- Artificial intelligence.
- Social media.
- XBRL and sustainability reporting
- Big Data.
- Digital ecosystems.
- Internet of Things.
- Collaborative platform.
- Smart technologies.
- Blockchain.

- Analytics.
- Diversity, equality and inclusion communication and ICT
- Risk disclosure and ICT
- Ethic reporting and Smart technologies
- Accountants' role and skills for sustainability and smart technologies.

Perspectives from diverse fields such as computer science, accounting, psychology, sociology, cognitive science, political science, behavioral science, and economics as well as high-quality and theoretically sound studies of any type (quantitative/qualitative studies, action research, surveys, behavioral/experimental studies, design science, case studies, theory development, etc.) are equally encouraged. Papers concerning different contexts and industry, such as private and public companies, inter-organisational networks, Universities, SMEs, and multinational enterprises will be considered. Papers are also welcome, bringing together researchers and practitioners to improve different research perspectives. Theoretical or empirical studies are equally encouraged as well as different kind of research methodology. Completed research and research-in-progress papers will be accepted.

Track Co-Chairs

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Bios of track Co-Chairs

Daniela Mancini is Professor of Cost Management at University of Teramo. Her research interests concern accounting and management information systems, with a specific attention to business networks, smart technologies, and non financial disclosure. She has been track chair at the ItAis and Ecis Conferences.

Francesco De Luca is Associate Professor of Accounting at University of Chieti-Pescara. His research interests are related to the following fields Financial reporting, Non-Financial Disclosure, Managerial Accounting,

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Financial Fraud, Earnings Manipulation, Financial Distress, Health Care Accounting, Start-up and Venture Financing, Cost Accounting, Accounting History. He published numerous research in very important journals and took part to some relevant national and international conferences.

Enrique Bonsón is Professor of Accounting at the University of Huelva, Spain. He has a range of interrelated research interests in Accounting Information Systems, Continuous Audit, Corporate Reporting and the Internet, Corporate Social Responsibility, Digital Assurance, Integrated Reporting, Social Media and Web 2.0 for Stakeholder's Engagement. His research publications appear in many academic, business and professional periodicals. He is co-editor of the International Journal of Digital Accounting Research and serves on editorial boards of several international journals.

Palmira Piedepalumbo is Assistant Professor at Parthenope University of Naples. Her research fields concern non financial disclosure, information and communication technologies, and smart university.

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