

Digital Accounting Information Systems to drive sustainability in organizations.

The main objective of the track is to bring together researchers from all disciplines related to Accounting and Management Information Systems, and to foster discussions on the complex relationship between accounting and information systems, including IT governance, IT controls, IT processes.

In particular, the track aims to stimulate debate and the research on the interaction between digital and smart technologies and accounting information systems (AISs), highlighting their role in driving organizations towards sustainability.

Recent and rapid technological advances have opened up compelling opportunities for businesses, particularly in the era of digital accounting information systems. AISs and digital technologies have become increasingly intertwined in the modern era, requiring organizations to adapt and navigate this evolving landscape. In the era of digitalization, where companies need to manage large amounts of data, AISs are becoming increasingly automated to monitor accounting transactions and related data. The evolution of AISs in the digital age has revolutionized the way organizations process, store and report information. The traditional manual approach to accounting has been replaced by automated systems that leverage digital technologies such as cloud computing, artificial intelligence and blockchain. These technologies have enabled accountants to streamline processes, reduce errors and provide more accurate information in real-time. Furthermore, digital accounting information systems have increased accessibility to business information, allowing stakeholders to make better decisions. The adoption of digital accounting information systems has also led to the emergence of new roles, highlighting the need for organizations to invest in upskilling their workforce.

In today's competitive environment, the need to integrate financial and non-financial information into accounting systems has become increasingly evident. Traditional financial reporting alone is no longer sufficient for organizations to effectively measure and manage their performance. Non-financial information, such as environmental, social, and governance (ESG) data, has become increasingly important in assessing an organization's long-term sustainability and value creation potential. Integrating this information into accounting systems provides a more holistic view of an organization's performance and helps stakeholders make informed decisions. It also enables organizations to identify and address sustainability risks and opportunities, thereby promoting responsible business practices. By integrating financial and non-financial information, accounting systems can provide a comprehensive framework for measuring and reporting on an organization's overall sustainability performance.

While the call for greater integration of financial and non-financial information is being reinforced by new regulations such as the Corporate Sustainability Reporting Directive, companies face many difficulties in collecting and processing ESG data. Recent studies show that the main challenge for companies today is to create an AIS that can integrate financial and non-financial information. In this context, the use of new digital technologies to improve AISs could provide valuable support to help companies successfully integrate sustainability into their organizational framework.

In the light of the above considerations, the aim of the track is to bring together researchers from all scientific fields related to Digital Accounting Information Systems and practitioners for a high-level interaction, discussion, and exchange of fruitful ideas in the setting of the Italian and European AIS.

Track main topics

This track will cover a wide range of topics, including but not limited to:

- **IS Control, Audit, Reporting, IT Governance** (continuous accounting; data mining/business intelligence; XBRL; AIS use; plan, measure and control sustainable digital transition; continuous auditing; financial/non-financial reporting and digital technologies; data ambiguity; enterprise IT governance structures for effective compliance management; information assurance prioritization and strategy; Corporate Digital Responsibility in practice; accountants' role, skills and learning goals for a sustainable digital transition).

The XXI Conference of the Italian Chapter of AIS

- **Accounting Information Systems: Models, Designs, Implementation, and Data Innovation** (AIS design; Object Oriented databases for AIS; AIS Architectures; AIS using blockchain or distributed ledger technology; information sharing of AIS with supply chain systems; interorganizational information sharing; risk management; privacy; data analytics and data relevance; digital entrepreneurship and sustainable growth through management and innovation in accounting information systems; the role of Digital Transformation in changing and renewing sustainability accounting in organizations; carbon accounting and digital technologies; big data, earth observation and financial/non-financial reporting).
- **General Accounting Information System**

The track encourages perspectives from a variety of disciplines including accounting, psychology, sociology, cognitive science, behavioral science, economics, politics, computer science, and information technology. The track considers papers from all research methods, including design science, behavioral, and archival. Papers concerning different contexts and industries will be considered, such as private and public companies, inter-organizational networks, universities, cities, SMEs, and multinational enterprises and organizations. Papers that bring together researchers and practitioners to enhance different research perspectives are also welcome. Theoretical or empirical studies are encouraged, as well as different types of research methodologies. Completed research and research in progress will be accepted.

References

1. Bonsón, E., Bednárová, M., & Perea, D.: Disclosures about algorithmic decision making in the corporate reports of Western European companies. *International Journal of Accounting Information Systems*, 48 (2023).
2. Bonsón, E., & Bednárová, M.: Artificial Intelligence Disclosures in Sustainability Reports: Towards an Artificial Intelligence Reporting Framework. In *Digital Transformation in Industry: Digital Twins and New Business Models* (pp. 391-407), Cham: Springer International Publishing (2022).
3. Bonsón, E., & Bednárová, M.: Blockchain and its implications for accounting and auditing. *Meditari Accountancy Research*, 27(5), 725-740 (2019).
4. Bonson E., Lavorato D., Lamboglia R., Mancini D.: Artificial intelligence activities and ethical approaches in leading listed companies in the European Union. *International Journal of Accounting Information Systems*, 43 (2021)
5. de Villiers, C., Kuruppu, S. and Dissanayake, D.: A (new) role for business—promoting the united nations' sustainable development goals through the internet-of-things and blockchain technology. *Journal of Business Research*, Vol. 131 (2021)
6. Gil, M. A., & Montoya, M. A.: Digital Transformation and Corporate Sustainability Accounting. In *The Palgrave Handbook of Corporate Sustainability in the Digital Era*, Palgrave Macmillan, Cham (2021).
7. Lardo A., Corsi K., Varma A., Mancini D.: Exploring blockchain in the accounting domain: a bibliometric analysis. *Accounting, Auditing & Accountability Journal* (2022)
8. Lardo A., Mancini D., Paoloni N., Russo S.: The perspective of capabilities providers in creating a sustainable I4.0 environment. *Management Decision*, vol. 58, n. 8 (2020).
9. Lombardi, R., & Secundo, G.: The digital transformation of corporate reporting—a systematic literature review and avenues for future research. *Meditari Accountancy Research* (2020).
10. Mancini D., Lombardi R., Tavana M.: Four research pathways for understanding the role of smart technologies in accounting. *Meditari Accountancy Research*, vol. 29 (2021).
11. Watson R. T., Ketter W., Recker J., Seidel S.: Sustainable energy transition: Intermittency policy based on digital mirror actions. *Journal of the Association for Information Systems*, vol. 23, n. 3 (2022).
12. Zampou E., Mourtos I., Pramataris K., Seidel S.: A design theory for energy and carbon management systems in the supply chain. *Journal of the Association for Information Systems*, vol. 23, n. 1 (2022).

Track Co-Chairs

Name – Surname	Domenica Lavorato
Title	Assistant Professor
E-mail	Domenica.lavorato@uniparthenope.it
Affiliation	University of Naples “Parthenope” - Italy
Short bio	Domenica Lavorato is Assistant Professor of Business Administration at Parthenope University of Naples (Italy). She obtained her Ph.D. in “Governance, Management and Economics” at Parthenope University of Naples in July 2021. She has been a visiting researcher at the Universidad de Huelva (Spain) and a visiting professor at the Université Catholique de Lille (France). She was track chair for the 2021 ItAis Conference. She is also assistant editor of The International Journal of Digital Accounting Research. Her main research interests include management and control systems, sustainability and digital technologies.

Name – Surname	Palmira Piedepalumbo
Title	Assistant Professor
E-mail	palmira.piedepalumbo@uniroma1.it
Affiliation	University of Rome “La Sapienza”
Short bio	Palmira Piedepalumbo is an Assistant Professor of Business Economics at the University of Rome “La Sapienza” (Italy). She earned her Ph.D. in “Governance, Management, and Economics” from the University of Naples “Parthenope” in November 2017. She has served as a visiting professor at the Université Catholique de Lille (France) and the University of Lincoln (United Kingdom). She was the track chair for the 2020 ItAis Conference. Her main research areas include non-financial reporting, integrated reporting, sustainability, and digital technologies.

Name – Surname	Enrique Bonsón
Title	Full professor
E-mail	bonson@uhu.es
Affiliation	Huelva University- Spain
Short bio	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 Stakeholders Engagement. His research publications appear in many academic, business and professional periodicals. He is co-editor of the International Journal

The XXI Conference of the Italian Chapter of AIS

	of Digital Accounting Research and serves on editorial boards of several international journals.
--	--

Name – Surname	Michaela Bednarova
Title	Associate professor
E-mail	bednarova.mich@gmail.com
Affiliation	Universidad Pablo de Olavide
Short bio	Associate prof. Michaela Bednárová currently holds a position as a faculty member at the Department of Financial Economics and Accounting at the University Pablo de Olavide in Seville, Spain. She served as a visiting researcher at the Rutgers Business School and lecturer at the University of Edinburgh and the University of Economics in Bratislava. Her academic interests encompass the realms of Digital Accounting, Corporate Social Responsibility and Integrated Reporting, and more recently, the domain of Corporate Digital Responsibility. Her dedication to the field extends to her editorial roles, as she serves as an Associate Editor for the International Journal of Digital Accounting Research and belongs to editorial boards of several international academic journals. She has been appointed as a member of the committee for new technologies in accounting at AECA (Madrid) and also serves as a member of the Academic Advisory Body of INATBA (Brussels).

The XXI Conference of the Italian Chapter of AIS

Track Program Committee Members

Name	Affiliation	Country	email
Luca Balzani	University of Sassari, Sassari	Italy	l.balzani@studenti.uniss.it
Francesco Bellini	University of Rome La Sapienza, Rome	Italy	francesco.bellini@uniroma1.it
Danilo Boffa	University of Teramo, Teramo	Italy	dboffa@unite.it
Elena Bruno	University of Pisa, Pisa	Italy	elena.bruno@unipi.it
Katia Corsi	University of Sassari, Sassari	Italy	kcorsi@uniss.it
Federica De Santis	University of Pisa, Pisa	Italy	federica.desantis@unipi.it
Assunta Di Vaio	Parthenope University of Naples, Naples	Italy	susy.divaio@uniparthenope.it
Andrea Fradeani	University of Macerata, Macerata	Italy	andrea.fradeani@unimc.it
Bruno Maria Franceschetti	University of Macerata, Macerata	Italy	bruno.franceschetti@unimc.it
Giuseppina Iacoviello	University of Pisa, Pisa	Italy	giuseppina.iacoviello@unipi.it
Barbara Iannone	University of Chieti-Pescara, Chieti	Italy	barbara.iannone@unich.it
Kamran Kahn	University of Padova, Padova	Italy	kamran.khan@unipd.it
Matteo La Torre	University of Chieti-Pescara, Chieti	Italy	matteo.latorre@unich.it
Rita Lamboglia	Parthenope University of Naples, Naples	Italy	rita.lamboglia@uniparthenope.it
Alessandra Lardo	Parthenope University of Naples, Naples	Italy	alessandro.lardo@uniparthenope.it
Rosa Lombardi	University of Rome "La Sapienza", Roma	Italy	rosa.lombardi@uniroma1.it
Daniela Mancini	University of Teramo, Teramo	Italy	dmancini@unite.it
Alberto Manzari	University of Rome "La Sapienza", Roma	Italy	alberto.manzari@uniroma1.it
David Perea El Khalifi	Huelva University, Huelva	Spain	dperea@us.es
Gianfranco Pischedda	University of Sassari, Sassari	Italy	gpischedda1@uniss.it
Antonio Prencipe	University of Teramo, Teramo	Italy	aprencipe@unite.it
Claudia Presti	University of Catania, Catania	Italy	claudia.presti@unict.it
Domenico Raucci	University of Chieti-Pescara, Chieti	Italy	domenico.raucci@unich.it
Eusebio Scornavacca	Arizona State University, Tempe	USA	eusebio.scornavacca@asu.edu
Ashish Varma	Institute of Management Technology, Ghaziabad Delhi	India	avarma@imt.edu
Luisa Varriale	Parthenope University of Naples, Naples	Italy	luisa.varriale@uniparthenope.it
Miloš Tumpach	University of Economics in Bratislava	Slovakia	milos.tumpach@euba.sk
Francesco Badia	University of Modena and Reggio Emilia, Modena	Italy	francesco.badia@unimore.it