

## **TRACK PROPOSAL**

### **Digital Accounting Information Systems for moving towards a sustainable future**

#### **Short Description of the Proposed Track**

The objective of the track is to bring together researchers from all disciplines related to Accounting and Management Information Systems in order to debate on the relationship between accounting and information technology.

The track particularly aims to stimulate the debate and the research concerning the interaction between digital and smart technologies and accounting information systems, with the purpose to investigate their support to move managers, organisations and society towards a sustainable future.

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

This track is supported by the Interest Study Group entitled “Smart technologies, Digitization and Intellectual Capital” of Italian Academy of Accounting and Business Administration (SIDREA).

The following Journal support AIS track with fast track for publication of full papers:

- *The International Journal of Digital Accounting Research* (open access Journal, submission under the article processing fee clause in case of acceptance) - <http://www.ijdar.org/aims-and-scope>

- *Management Control* - <https://www.francoangeli.it/riviste/sommario.aspx?IDRivista=166>

- *International Journal of Digital Culture and Electronic Tourism* –

<https://www.inderscience.com/jhome.php?jcode=ijdcet>

Furthermore *Information Technology and Management* - <https://www.springer.com/journal/10799> support the track with a special issue.

#### *Conference and IJAIS (Dual Consideration) Submissions*

At the authors' prerogative, submitted papers can also be considered for publication in the International Journal of Accounting Information Systems (IJAIS). These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. For concurrent consideration at both the Conference and IJAIS, authors should submit their manuscripts using the Elsevier online submission system at: <https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/>

Please clearly specify in your cover letters to IJAIS that your submission is a dual submission and is intended for presentation at the joint conference of the Italian Chapter of AIS and the Mediterranean Conference on Information Systems.

#### **Track main topics**

Themes of interest are:

- 1) Plan, measure, control, report and audit sustainability in digital society and organizations;
- 2) Accountants' role, skills and learning goals for sustainable strategies in digital society and organizations;
- 3) Digital entrepreneurship and sustainable growth through management and innovation in accounting information systems;

#### 4) The role of Digital Transformation in changing and renewing sustainability accounting in organizations.

In each of these themes, the track will cover a wide range of topics as follows:

- Artificial intelligence
- Social media.
- XBRL and sustainability reporting
- Big Data.
- Internet of Things.
- Collaborative platform.
- Blockchain.
- Analytics.
- Diversity, equality and inclusion.
- Risk and Ethic of smart and digital technologies.
- Technology and Space economy.

Perspectives from diverse fields such as computer science, accounting, psychology, sociology, law, cognitive science, political science, behavioral science, economics and business administration 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, public administrations, inter-organizational networks and ecosystems, Universities, cities, SMEs, and multinational enterprises and organizations 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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**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.

**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.

**Ashish Varma** is Associate Professor and a member of the finance area at IMT Ghaziabad. He investigates the behavioral dimensions underpinning the accounting choices, processes and outcomes which have a bearing on multiple stakeholders, in multiple contexts. His current area of interest is the influence of digitalization on management control systems applications, on firm sustainability and individual's performance. His prior works have been published in the Journal of Financial Reporting and Accounting, Journal of Management and Governance, International journal of Organizational Analysis, International journal of Management and Decision Making etc.

**Antonio Precipe** is Research fellow in Business economics at the University of Teramo. He is qualified Associate Professor by ASN. He is member of several national and international research groups. His research interest covers the study of the university technology transfer process, the analysis of the firm-level and context-level determining factors of the existence, the economic growth and the innovation of university spin-offs and technology-based firms, the interconnection among corporate governance and firm innovation/growth, as well as the analysis of the hybrid organization models.

**Please provide a list of involved Track Reviewers** (indicating for each TR the First Name, Family Name, e-mail and Affiliation).

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