Universitas Mercatorum

Università telematica delle Camere di Commercio Italiane

SIDREA INTERNATIONAL WORKSHOP

ARTIFICIAL INTELLIGENCE ACROSS BUSINESS ADMINISTRATION:

ACCOUNTING, MANAGEMENT, AND BUSINESS HISTORY PERSPECTIVES

27th November 2026

Sala Ospiti

Auditorium Parco della Musica Ennio Morricone

via Pietro de Coubertin, 30 Rome (Italy)

28th November 2026

Universitas Mercatorum

Spazio Mercatorum

via Casilina, 110/b - Rome (Italy)

SOCIETÀ ITALIANA DEI DOCENTI DI RAGIONERIA E DI ECONOMIA AZIENDALE

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SIDREA International Workshop

Artificial Intelligence Across Business Administration: Accounting, Management, and Business History Perspectives

27/28 November 2026, Rome, Italy

Introduction

In recent years, Artificial Intelligence (AI) has emerged as one of the most transformative technologies in business and organizational contexts, significantly affecting decision-making processes, governance structures, and reporting systems. In the European context, this transformation is further shaped by increasing regulatory pressure and policy developments, such as the AI Act (2025), which aims to ensure transparency, accountability, and ethical use of AI systems, particularly in high-risk domains (Wang et al., 2023).

AI is increasingly recognized as a strategic lever capable of enhancing efficiency, innovation, and predictive capabilities in organizations (Agnese et al., 2024). Through advanced data processing and machine learning techniques, firms can optimize resource allocation, improve risk management, and support more informed and timely decision-making processes (Jordan & Mitchell, 2015). At the same time, the automation of routine activities is reshaping managerial roles, allowing greater focus on strategic and interpretative tasks.

However, the growing integration of AI into business processes raises significant challenges related to governance, ethics, and accountability. In particular, AI systems are often characterized by opacity (the so-called "black box" effect), which may hinder the interpretability of decisions and undermine trust in organizational processes (Burrell, 2016). Furthermore, algorithmic bias, data dependency, and the risk of uncritical reliance on automated recommendations introduce new vulnerabilities in corporate decision-making (Balasubramanian et al., 2022; Lebovitz et al., 2022).

From a corporate governance perspective, AI can be interpreted as a "cognitive technology" that enhances organizations' ability to process complex information and support evidence-based decisions (Jordan & Mitchell, 2015). Nevertheless, it does not replace human judgment but rather complements it, requiring new organizational capabilities to effectively integrate human and artificial intelligence (Davenport & Kirby, 2016; Daugherty & Wilson, 2018).

In this context, the adoption of ethical frameworks and AI governance policies becomes crucial. Ethical AI policies can be understood as a manifestation of advanced governance structures, reflecting an organization's capability to manage technological risks while aligning innovation with stakeholder expectations and long-term sustainability objectives (Floridi & Cowls, 2019). Moreover, the increasing relevance of ESG dimensions highlights how responsible AI adoption contributes not only to compliance but also to value creation, resilience, and stakeholder trust (Morea et al., 2025; Shin et al., 2023, Bifulco et al., 2025).

Despite the growing importance of these issues, the literature on AI in accounting, management, and business administration is still fragmented and largely conceptual, with limited empirical evidence on its implications for governance, reporting, and performance. This calls for further research aimed at better understanding how AI is transforming business administration disciplines and organizational practices.

Workshop Aim

The SIDREA International Workshop (SIW) aims to foster critical discussion and promote high-quality research on the role of Artificial Intelligence across business administration disciplines, including accounting, management, and business history.

The workshop adopts a multidisciplinary and inclusive perspective, encouraging contributions based on qualitative, quantitative, and mixed-method approaches.

Relevant Topics

Submissions may address (but are not limited to):

- AI in accounting and financial reporting
- AI and corporate governance
- Ethical AI and accountability
- AI in management control and performance measurement
- AI and ESG reporting
- AI in auditing and assurance
- AI and decision-making processes
- AI, sustainability and corporate performance
- AI ethics, transparency, and regulation
- Historical evolution of technological paradigms in business
- AI and Public Administration

Submission Guidelines

Authors may submit:

- Extended abstract (max 4,000 words including tables, images, and references);
- Full paper (max 8,000 words including tables, images, and references)

Each submission should clearly address:

- Purpose
- Theoretical framework and literature review
- Methodology
- Main findings (or expected results)
- Originality
- Implications for theory and practice

Formatting requirements:

- Times New Roman, 12 pt
- Line spacing 1.5
- Margins 2.5 cm

Extended abstracts and full papers should be sent to the following email addresses:
artificialintelligence.siw@unimercatorum.it

Each submission must clearly include the full name, e-mail address, institutional affiliation and academic position of all authors. The presenting author should be marked with an asterisk (*).
The e-mail address and phone number of the corresponding author should be also provided to ensure effective communication.

Key Dates

- Submission deadline: 30.09.2026
- Notification of acceptance: 23.10.2026
- Registration deadline: 30.10.2026
- Workshop: 27-28.11.2026

Paper review and selection

All submissions will undergo peer-review by the Scientific Committee. Authors will be notified of acceptance by 23 October 2026. Submissions will be evaluated based on their relevance to the conference themes, clarity, coherence, and methodological rigor.

Registration

The workshop participation is free of charge and open to anyone wishing to attend. Registration is required and should be completed by October 30th by sending an e-mail to: artificialintelligence.siw@unimercatorum.it

Keynote speakers:

- Prof. Joan Ballantine, Ulster University (Belfast, Northern Ireland);
- Prof. Grant Nichelson, Macquarie Business School (Sydney, Australia);
- Prof. Cristiano Busco, Luiss University (Rome, Italy) and Luiss Business School (Rome, Italy)

Scientific committee:

Riccardo Tiscini (Mercatorum University); Francesco Paolone (Mercatorum University); Sara Trucco (Università degli Studi Internazionali di Roma – UNINT); Maria Federica Izzo (Università Telematica San Raffaele); Giuseppe Maria Bifulco (Mercatorum University); Rubina Michela Galeotti (Mercatorum University);
Maria Angela Manzi (Università degli Studi di Napoli "Federico II").

Local committee:

Prof. Riccardo Tiscini (r.tiscini@unimercatorum.it)
Prof. Francesco Paolone (francesco.paolone@unimercatorum.it)
Dott. Giuseppe Maria Bifulco (giuseppemaria.bifulco@unimercatorum.it)

For information or issues, please feel free to contact:
artificialintelligence.siw@unimercatorum.it

Publication opportunities

A selection of the best conference papers will be considered for a fast-track review process for potential publication in the following journals:

- Business Strategy and the Environment (ISSN:0964-4733)
- Corporate Social Responsibility and Environmental Management (ISSN:1535-3958)
- Sustainable Development (ISSN:0968-0802).

Additional journals will be selected and communicated in the coming months.

How to get to the conference venue

Spazio Mercatorum, Via Casilina 110B, 00176, Rome (Italy)

From Rome Fiumicino Airport (Leonardo da Vinci Airport):

By Taxi:

Taxis are available outside the arrivals terminal. The journey to Via Casilina typically takes around 35–45 minutes, depending on traffic.

By Public Transport:

Take the Leonardo Express train from the airport to Roma Termini Station (tickets available at the airport or online). From Termini, follow the directions below to reach Via Casilina.

From Rome Ciampino Airport:

By Taxi:

Taxis are available outside the arrivals terminal. The journey to Via Casilina typically takes around 20–30 minutes, depending on traffic.

By Public Transport:

Take a bus (e.g., Terravision or SIT Bus Shuttle) to Roma Termini Station, then follow the directions below.

From Roma Termini Train Station:

By Taxi:

Taxis are available outside the station. The journey to Via Casilina typically takes around 15–25 minutes, depending on traffic.

By Metro and Tram:

Take Metro Line A (direction Anagnina) and get off at San Giovanni. From there, take Tram Line 5 or 14 towards Centocelle and get off at the nearest stop to Via Casilina 110B (e.g., "Casilina/Filarete" or nearby stops). The venue is a short walk from the tram stop.

By Bus:

From Termini, several buses (e.g., Line 105) connect directly to Via Casilina. Travel time is approximately 20–30 minutes, depending on traffic.

Tickets

Public transport tickets can be purchased at metro stations, tobacco shops ("Tabacchi"), or via mobile apps such as ATAC Roma or MooneyGo.