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)

PROGRAMMA

VENERDÌ 27 NOVEMBRE 2026

14:30 - 15:00
REGISTRAZIONE DEI PARTECIPANTI

15:00 - 15:15
APERTURA DEI LAVORI E INDIRIZZI DI SALUTO ISTITUZIONALI:

Giovanni Cannata
Magnifico Rettore
Universitas Mercatorum

Alessandra Micozzi
Direttrice Dipartimento Economia, Statistica e Impresa.

Claudio Teodori
Presidente SIDREA

Comitato Organizzatore
Prof. Riccardo Tiscini,
Prof. Francesco Paolone,
Dott. Giuseppe Maria Bifulco

15:15 - 16:15
TAVOLA ROTONDA
AI AND THE UNIVERSITY SYSTEM

Anna Carla Nazzaro
Prof.ssa Ordinaria di Diritto Privato, Università degli Studi Internazionali di Roma

Fabrizio Maturo
Prof. Ordinario di Statistica
Universitas Mercatorum

Dott. Francesco Maria Pirocchi
Learning Research Manager
Angelini Academy

MODERA

Sara Trucco
Prof.ssa Ordinaria di Economia Aziendale Università degli Studi Internazionali di Roma

16:15 - 17:30
1ª SESSIONE PARALLELA

ROOM 1

Chair: *Prof.ssa Maria Federica Izzo*

Privacy, Trust and the Social Acceptance of Camera-Based Smart Waste Management Systems

Autori: *Giulia Muraca, Pierangelo Rosati, Gianluca Maria Guazzo, Franco Ernesto Rubino, Theo Lynn*

Governance drivers of Sustainability Reporting in European SMEs: A Generative Artificial Intelligence-based approach

Autori: *Giuseppe Nicolò, Martina Prisco, Chiara Signore, Nicola Raimo*

When Better Is Not Always Better: Selective Representation of Carbon Performance by Generative AI

Autori: *Eleonora De Luca, Danilo Ceraso, Roberta Costanzo, Franco Ernesto Rubino*

The Power to Pay Attention: Configurations of CEO and Artificial Intelligence in Family Firms

Autori: *Nicholas Todaro, Andrea Sanseverino, Alessandro Cirillo, Fabrizia Sarto*

Who Embraces AI? The Human Side of Managerial Engagement with Artificial Intelligence in Corporate Reporting

Autori: *Sara Trucco, Francesca di Donato*

ROOM 2

Chair: *Dott.ssa Rubina Michela Galeotti*

Reviewing Prospective Financial Statements with Machine Learning

Autori: *Alessio Mengoni, Francesco Dainelli*

Artificial intelligence, public governance and twin-transition disclosure: evidence from italian provincial piao documents

Autori: *Vincenzo Pontrelli, Lara Oliva, Laura Berardi, Arcangelo Marrone*

AI Adoption in Knowledge-intensive industry: Big4 vs. Medium4 Audit firms

Autori: *Arianna Pisciella*

Internal audit in the age of ai: from ai-enabled auditing to ai assurance

Autori: *Laura Martiniello, Igor Silli, Leonzio Capparelli, Marco Vargiu, Federico Pupo*

ROOM 3

Chair: *Prof. Matteo Pozzoli*

AI Disclosure, Corporate Governance and Firm Market Value: Evidence from Italian Listed Companies

Autori: *Federica Ricci, Vincenzo Scafarto, Gaetano della Corte, Benedetta Ceccarelli*

Board Composition and AI Adoption: Evidence from Italian Listed Companies

Autori: *Federica Occhipinto, Emmadonata Carbone, Sara Saggese, Donata Mussolino*

Governing the AI-Mediated Board: Informed Decision-Making, Accountability and Corporate Disclosure in Listed Financial Institutions

Autori: *Sabrina Pucci, Marco Venuti, Andrea Cerreto*

AI as a Boardroom Advisor: Belief Updating and Asymmetric Persuasion

Autori: *Alessandro Corrado, Ilaria Martino, Fiorenza Meucci, Flavio Spagnuolo*

The artificial intelligence support in the materiality assessment process

Autori: *Riccardo Tiscini, Matteo Pozzoli*

17:45 - 19:00
2ª SESSIONE PARALLELA

ROOM 1

Chair: *Dott.ssa Maria Angela Manzi*

Beyond AI Adoption: Organizational Practices, Knowledge, and Perceived Effectiveness in the Accounting and Finance Function

Autori: *Enrico Supino, Sabrina Gigli, Laura Mariani*

Augmented Intelligence in the Assessment of Adequate Organizational Administrative and Accounting Arrangements

Autori: *Alberto Cavazza, Francesca Dal Mas, Maurizio Massaro*

Data-Driven Decision-Making without Marketing Departments: Harnessing AI and E-Commerce Analytics for Artisan PGI Micro-Enterprises

Autori: *Vittorio Stile*

Total Cost of Ownership for AI-enabled predictive maintenance in management control

Autori: *Gaia Bassani, Stefania Servalli, Roberto Sala, Mattia Galimberti, Fabiana Pirola, Giuditta Pezzotta*

From Traditional Information Production to GenAI-Enabled Interpretation: Sensemaking Dynamics in Management Accounting Work

Autori: *Alex Ricci*

ROOM 2

Chair: *Prof.ssa Valentina Beretta*

The Growth of AI Usage, Potential Over-Reliance, and Shadow AI

Autori: *Nicola Castellano, Carsten Felden, Robert Pinsker*

The Democratic Algorithmic Accountability Framework (DAAF): an operational model of algorithmic governance for AI Act compliance in the cooperative and social economy

Autori: *Maurizio Doria*

Fair by Design or Fair by Disclosure? A Structured Literature Review of Artificial Intelligence, Fairness and ESG Principles

Autori: *Alberto Cavazza, Matteo Grazioso, Lorenzo Massaro, Leone Bacciu, Chiara Gallese*

The Dark Side of Understandability: Generative AI, Overtrust and Stakeholders' accountability

Autori: *Guenda Esposito, Dominique Lepore, Maria Palazzo, Alessandra Micozzi*

Beyond Compliance: AI Ethics as a Signal of Governance Readiness under the EU AI Act

Autori: *Matteo Palmaccio, Fabrizio Maria Bertusi, Lorenzo Rocchi, Marco Vargiu*

ROOM 3

Chair: *Prof.ssa Laura Martiniello*

Artificial Intelligence in SME's financing function: state of art a future direction

Autori: *Paola Paoloni, Giuseppe Modaffari*

Micro-Enterprises and Artificial Intelligence: Mapping an Emerging Research Field

Autori: *Francesca Salvati, Paola Paoloni, Silvia Ievolella*

AI and the Transformation of SMEs: Accounting and Governance Implications

Autori: *Paola Paoloni, Antonietta Cosentino, Giuseppe Modaffari, Palmira Piedepalumbo*

A Machine-Readable Credibility Index for SME Sustainability Communication: A Calibration-First Protocol for AI-Assisted Coding of Websites and Reports

Autori: *Edoardo D'Andrassi, Valentina Santolamazza*

AI Diffusion and SME Financial Performance: The Moderating Role of Financial Constraints

Autori: *Paola Paoloni, Emanuele Di Ventura, Veronica Procacci*

PROGRAMMA

SABATO 28 NOVEMBRE 2026

09:00 - 09:30
REGISTRAZIONE DEI PARTECIPANTI

09:30 - 10:45
KEYNOTE SPEECHES & Q/A SESSION:

09:30 - 09:50
Prof.ssa Joan Ballantine
Ulster University

09:50 - 10:10
Prof. Grant Michelson
Macquarie Business School

10:10 - 10:30
Prof. Cristiano Busco
Luiss University & Luiss Business School

10:30 - 10:45
Q&A e discussione con i keynote speakers

MODERA *Prof. Francesco De Luca*
Università degli Studi "G. d'Annunzio" Chieti-Pescara

10:45 - 12:00
3ª SESSIONE PARALLELA

ROOM 1

Chair: *Prof.ssa Sara Trucco*

Who Decides, Who Controls, Who Is Accountable? AI and Governance in Management Accounting

Autori: *Ubaldo Comite, Alba Maria Gallo*

Generative AI Adoption in Public Healthcare: Managerial Governance,

Clinical Trust and Organisational Change

Autori: *Antonio Nisio, Valentina Bux, Grazia Dicuonzo*

Exploring adoption and perceived impacts of AI on business performance: an empirical investigation in the hospitality sector

Autori: *Francesca d'Angella, Anna Scuttari, Stefania Denise Escobar, Manuela De Carlo*

Digital competency development in higher education: a comparative assessment of traditional and immersive learning environments

Autori: *Maria Chiara Demartini, Michele Oppioli, Benedetta Pipino*

From Stars to Stables: Integrating Web Reputation and AI into Hotel Insolvency Prediction Models

Autori: *Enrico Supino, Giuseppe Marzo, Justyna Fijalkowska, Dominika Hadro*

ROOM 2

Chair: *Prof. Riccardo Tiscini*

Antecedents and Sustainability Consequences of Generative Artificial Intelligence: A Three-Level Meta-Analysis Through the TOE and Triple Bottom Line Frameworks

Autori: *Emanuele Gabriel Margherita, Younes El Manzani, Alberto Manzari*

Corporate digital responsibility in the twin transition: evidence from Southern Italian agri-food firms

Autori: *Laura Ferraro, Francesco Napoli, Franco Ernesto Rubino, Giovanna Crocco*

Scale transformation and Artificial Intelligence in Nonprofit Organizations: Between Capacity, Complexity, and Governance

Autori: *Antonietta Cosentino, Martina Manzo*

Artificial Intelligence, Knowledge Management and ESG Performance in the Energy Sector: From Bibliometric Mapping to a Mixed-Methods Research Design

Autori: *Giovanni Spatola, Maria Zifaro, Giuseppe Ambrosio, Stefania D'Aprile, Marianna Mancino*

Artificial Intelligence and Dual Purpose in Healthcare Benefit Corporations: An Exploratory Case Study

Autori: *Angela Rella, Vincenzo Pontrelli, Anna Prenestini, Arcangelo Marrone*

ROOM 3

Chair: *Prof. Adriana Rossi*

The Evolution of Strategic Analysis Between Humans and Artificial Intelligence: A Two-Player Game

Autori: *Stefano Garzella, Stefano Marciano, Francesca Peluso, Salvatore Tallarico*

Artificial intelligence as a competitive factor for 'Made in Italy': from process management to product innovation

Autori: *Michele Galeotti, Lapo Biancardi, Leonzio Capparelli*

AI and the Publishing Industry: A Structuring Literature Review

Autori: *Camilla Rubino, Paola Paoloni, Niccolò Paoloni*

AI-risks and strategic change: A light on semiconductor industry

Autori: *Rubina Michela Galeotti, Giacomo Gotti, Carla Morrone*

Integrating Artificial Intelligence into Made in Italy Manufacturing: An Exploratory Single-Case Study in the High-End Leather Goods Industry

Autori: *Rosita Capurro, Raffaele Fiorentino*

12:15 - 13:30
4ª SESSIONE PARALLELA

ROOM 1

Chair: *Prof. Francesco Paolone*

AI-Based Predictive Analytics for Local Government Financial Sustainability: Development and Implementation of a Decision-Support Platform

Autori: *Carmelo Arena*

From Digital Inclusion to Territorial AI Readiness: Social Intelligence and Responsible AI Adoption in Rural Innovation Ecosystems

Autori: *Alessandra Ricciardelli, Francesco Maria Olivieri*

From Smart Ports to Accountable Port Ecosystems: AI Governance and Sustainability Disclosure in Europe

Autori: *Assunta Di Vaio, Andrea Esposito, Gabriella D'Amore*

Captured Governance and Diagnostic Infrastructures: Evidence from Municipalities Dissolved for Mafia Infiltration

Autori: *Francesco Ambrosini, Ilaria Campagna, Federico Longhin, Antonio Parbonetti*

ROOM 2

Chair: *Prof. Matteo Palmaccio*

From Information to Action: Food Waste Accounting and Artificial Intelligence Agents in Michelin Guide Restaurants

Autori: *Niccolò Lombardi, Jacopo Balestracci*

Reliability of Generative AI in Management Control: Evidence from a Domain-Grounded Application

Autori: *Michela Soverchia, Francesca Bartolacci, Roberto Del Gobbo*

Cognitive Foundations of Investor Decisions: Evidence from Readability Variations in Business Plans

Autori: *Luca Ferri, Annamaria Zampella, Ilaria Martino*

Artificial intelligence and tax governance: mapping the state of the art

Autori: *Riccardo Tiscini, Rosa Lombardi, Salvatore Principale, Francesco Dell'Anna*

ROOM3

Chair: *Dott. Giuseppe Maria Bifulco*

Supporting diversity. Fighting for inclusion. An Analysis of the Ethical Reflexes of Artificial Intelligence

Autori: *Fabrizio Maria Bertusi, Sofia Anna Galeotti*

Board diversity and corporate digital responsibility disclosure: evidence from the healthcare sector

Autori: *Luca Baschieri, Valentina Minutiello, Patrizia Tettamanzi*

Can Generative Artificial Intelligence assess Sustainability Reporting transparency? An exploratory study

Autori: *Eugenia Parodi, Valentina Beretta, Benedetta Pipino, Daniela Quintanilla Segovia*

The Big Picture in the Age of AI: Rediscovering Italian Economia Aziendale

Autori: *Francesco Badia, Cinzia Parolini*

The Evolution of Sustainability Disclosure in the AI Era: A Comparative Multiple-Case Study on Online Travel Agencies

Autori: *Giovanni Bronzetti, Giusy Guzzo, Maria Assunta Baldini, Miriam Clara Vitello*