



International Journal of Digital Culture and Electronic Tourism

ItAIS2020: Special Issue on: "Integration of Financial/Non-Financial Information and Smart Technologies in the Time of the COVID-19 Pandemic Crisis: Opportunities, Challenges and Implications"

Guest Editors:

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Nowadays non-financial information, related to sustainability, environment, human resources, ethics, risks, equality, health safeguarding, etc. is a topic of growing interest. In particular, one of the most questioned issues is integration between non-financial and financial information; between short, medium, and long-term information; between internal and external reporting; between different sources and types of data; between different smart and digital technologies to support non-financial information processes.

This special issue is interested in research works that investigate the links between smart technologies and integrated information processes of financial/non-financial information (i.e. collecting, measuring, accounting, disclosing, reporting, controlling, auditing, etc.).

We particularly aim to stimulate the debate and the research concerning the relationship between digital and smart technologies and accounting information systems, in order to investigate the link between information technology (ICT) and innovation in the field of non-financial information and its integration with financial accounting, especially in a pandemic context. A particular focus is on how non-financial information can be collected, managed and reported in an integrated way, in a sustainable Industry 4.0 environment; and how smart technologies enable an integrated analysis and communication of business processes performance.

The special issue aims to encourage studies that highlight how digital, smart and social technologies may contribute to the development of non-financial information, its integration with pre-existent information subsystems, its connectivity with other kinds of data and performance indicators, information processes, information reporting. Moreover, it aims to encourage research that investigates what kind of non-financial information, also integrated with financial performance indicators, could be implemented to describe smart technologies impacts and implications.

Of particular interest are research works concerning knowledge economy, culture, sports, tourism and other entertainment-sector organisations and related to non-financial information in the time of COVID-19 pandemic crisis and about this crisis.

High-quality and theoretically sound studies of any type (quantitative/qualitative studies, action research, surveys, behavioural/experimental studies, design science, case studies, theory development, etc.) are encouraged. Papers concerning different contexts and industry, such as private and public companies, inter-organisational networks, SMEs, and multinational enterprises will also be considered, as the objective of the special issue 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 ICT.

The Guest Editors will be inviting substantially extended versions of selected papers presented at the XVII Conference of the Italian Chapter of AIS: Organizing in a digitized world: Diversity, Equality and Inclusion (ItAIS2020) for review and potential publication, but are also inviting other experts to submit articles for this call.

Main References:

- Rivera-Arrubla, Y.A., Zorio-Grima, A. (2016). Integrated Reporting, Connectivity, and Social Media. *Psychology and Marketing*, 33 (12), pp. 1159-1165.
- Bonsón, E., Bednárová, M. (2015). Youtube sustainability reporting: Empirical evidence from eurozone-listed companies. *Journal of Information Systems*, 29 (3), pp. 35-50.
- de Villiers, C., Rinaldi, L., Unerman, J. (2014). Integrated reporting: Insights, gaps and an agenda for future research. *Accounting, Auditing and Accountability Journal*, 27 (7), pp. 1042-1067.
- Debreceny, R.S. (2015). Social media, social networks, and accounting (Open Access). *Journal of Information Systems*, 29 (2), pp. 1-4.
- Perdana, A., Robb, A., Rohde, F. (2015). XBRL diffusion in social media: Discourses and community learning. *Journal of Information Systems*, 29 (2), pp. 71-106.
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- Singaraju, S.P., Nguyen, Q.A., Niininen, O., Sullivan-Mort, G. (2016). Social media and value co-creation in multi-stakeholder systems: A resource integration approach. *Industrial Marketing Management*, 54, pp. 44-55.
- Lamboglia, R., Paolone, F., Mancini, D. (2019). Determinants of the implementation of environmental risk indicators: Empirical evidence from the Italian manufacturing context. *Corporate Social Responsibility and Environmental Management*, 26 (2), pp. 307-316.
- Lamboglia, R., Mancini, D., Paolone, F. (2017). The relationship between information technology and integrated reporting. A theoretical framework. *Proceedings of the 11th European Conference on Information Systems Management*, ECISM 2017, pp. 148-156.
- Baboukardos, D., & Rimmel, G. (2016). Value relevance of accounting information under an integrated reporting approach: A research note. *Journal of Accounting and Public Policy*, 35(4), 437-452.
- De Luca, F.; Cardoni, A.; Phan, H.-T.-P.; Kiseleva, E. (2020). "Does Structural Capital affect SDGs Risk-related Disclosure Quality? An empirical investigation of Italian large listed companies". *Sustainability*, issue 12(5), 1776, p. 1-20.

Subject Coverage

Suitable topics include, but are not limited, to the following:

- Collecting, measuring, accounting, disclosing, reporting, controlling, auditing of financial/non-financial information and smart technologies.
- Smart technologies and integration of different kinds of information.
- XBRL/ESEF and financial and non-financial information.
- Information about diversity, equality, inclusion, ethic, and security and ICT.
- Integrated performance indicators and digital accounting, also with reference to the COVID-19 pandemic context.
- Impact of digitalisation on measurement systems.
- Collection of non-financial information and Industry 4.0 technologies.
- Collaborative platforms to collect and manage non-financial information.
- Integration of short, medium- and long-term information and analytics with reference to the COVID-19 pandemic context.
- Integration and connectivity of financial and non-financial information and analytics
- Integration of financial and non-financial information and COVID-19 pandemic crisis
- Social media analysis and COVID-19 pandemic crisis for business reporting.
- Digitalisation and information processes to support integrated reporting;
- New way of visualising and disclosing integrated financial and non-financial information.
- Reporting of non-financial information about smart, digital, I4.0 projects.

Notes for Prospective Authors

Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. (N.B. Conference papers may only be submitted if the paper has been completely re-written and if appropriate written permissions have been obtained from any copyright holders of the original paper).

All papers are refereed through a peer review process.

All papers *must* be submitted online. To submit a paper, please read our [Submitting articles](#) page.

If you have any queries concerning this special issue, please email the Guest Editor, Daniela Mancini at dmancini@unite.it.

Important Dates

Manuscripts due by: *20 January, 2021*

Notification to authors: *20 March, 2021*

Final versions due by: *20 May, 2021*