CALL FOR PAPERS

23rd European Academic Conference on Internal Audit and Corporate Governance

QUO VADIS?

Governance, Risk and Assurance at a crossroad

26–28 May 2027| Pisa, Italy

Hosted by the University of Pisa

Keynote speaker: [TO BE CONFIRMED]

Organizations are navigating an increasingly complex environment. Geopolitical and geoeconomic uncertainty is disrupting markets and global value chains; climate change and sustainability challenges continue to reshape strategic priorities; artificial intelligence is transforming business processes and decision-making; cybersecurity threats are becoming more pervasive; and regulatory developments are increasing expectations for transparency, responsibility and accountability.

These transformations do not simply introduce new risks. They challenge the way organizations are **governed, controlled, and assured**, raising fundamental questions about the allocation of responsibilities, the role of human judgement, the effectiveness of existing control architectures and the capacity of organizations to anticipate and respond to disruption.

Artificial Intelligence makes these tensions particularly visible. Organizations increasingly need to address both **governance of AI** – how responsibilities and accountability for AI are distributed among Boards, executives, technology functions, Risk Management, Compliance, and Internal Audit – and **governance with AI**, as Boards, managers, and internal auditors themselves use AI to analyse information, develop scenarios and support decisions.This raises a fundamental question: **Who assures the algorithm?**

Internal Audit occupies a particularly critical position. It must assess how AI is used throughout the organization, and it may be called upon to provide assurance to Board and managers on the reliability, governance and accountability of AI systems. At the same time, as assurance itself becomes increasingly data-driven and algorithmic, a second question emerges: **When assurance becomes algorithmic, where does managerial and professional judgement reside?**

Beyond AI, organizations face increasingly **interconnected and cascading risks**. Geopolitical tensions, cyber threats, technological dependencies, climate and sustainability risks and disruptions across supply chains and business ecosystems challenge conventional approaches based on isolated risk categories.

Sustainability challenges are also reshaping governance, risk and assurance systems. Boards and senior executives are facing increasing accountability for environmental and social performance, requiring stronger oversight of ESG objectives, strategy execution and stakeholder impacts. Organizations are progressively integrating environmental and social risks into Enterprise Risk Management frameworks, while Internal Audit and assurance providers are being called upon to assess the reliability of ESG information, the effectiveness of sustainability-related controls and the quality of sustainability reporting and disclosures. These developments raise important questions regarding ESG governance, accountability and assurance in the transition **toward more sustainable and resilient organizations**.

A central question therefore concerns the transition **from risk governance to organizational resilience**: How can Boards, Risk Management and Internal Audit transform fragmented signals and information into organizational capabilities for anticipation, adaptation and resilience?

Against this background, the **23rd European Academic Conference on Internal Auditing and Corporate Governance** invites scholars, researchers and practitioners to contribute to the debate on how Internal Audit, Risk Management and Corporate Governance should evolve toward 2030.

Suggested topics include, but are not limited to:

- **Internal Audit and the future of assurance:** Emerging assurance methodologies and competencies; AI-enabled auditing; AI as assurance provider vs. AI as assurance object; continuous auditing and monitoring; independence and strategic involvement;
- **Risk Management and organizational resilience:** interconnected and systemic risks; cybersecurity and information integrity; climate and sustainability risks; third-party and ecosystem dependencies; dynamic risk sensing; scenario analysis; operational and organizational resilience.
- **AI governance, accountability and regulation:** Board and managerial accountability; AI Act implementation; AI literacy; human oversight; traceability and explainability; privacy, fairness and algorithmic bias; governance of generative and agentic AI.
- **Sustainability governance, ESG risk and assurance**: Board and executive accountability for environmental and social performance; ESG governance and oversight; integration of environmental and social risks into Enterprise Risk Management frameworks; ESG assurance and verification mechanisms; sustainability-related internal controls.
- **The changing governance and assurance architecture:** evolving relationships among Internal Audit, Risk Management, Compliance, Audit Committee; integrated assurance; Board and Audit Committee effectiveness; human and behavioral dimensions of risk; ethics, accountability and organizational culture.

The Conference welcomes **theoretical, empirical, interdisciplinary and practice-oriented contributions** and particularly encourages research exploring how organizations can embrace technological and organizational innovation while preserving **accountability, human judgement, effective assurance and resilience**.

PhD Forum and Main Conference

The **first day**, 26 May 2026, will be dedicated to a **PhD Forum**, enabling **doctoral candidates** to present work in progress and receive constructive feedback from experienced academics and practitioners. PhD candidates at all stages are encouraged to submit. The main conference will take place on **27 and 28 May 2027**.

Submission of Papers

The conference accepts extended abstracts and full papers, with a preference for full papers.

- Extended abstracts: 3–5 pages.
- Full papers: 10–40 pages, including references, tables and figures.
- Authors should follow the guidelines available on the conference website.
- All submissions should be sent in Microsoft Word or PDF format to: eiacg@ec.unipi.it.

Awards

- Best Paper Award: [DETAILS TO BE CONFIRMED].
- Best PhD Paper Award: [DETAILS TO BE CONFIRMED].

Important Dates and Deadlines

Milestone	Date
Extended abstract/full paper submission	31st March 2027
Notification of acceptance	9th April 2027
Early registration deadline	10th April 2027
Final registration deadline	10th May 2027

Registration

Early registration (paid on or before 10th April 2027)	€270
Regular registration (paid on or before 10th May 2027)	€300
PhD students	€150
Conference dinner partner	€80

Venue

Conference venue: Palazzo La Sapienza - University of Pisa, Via Curtatone e Montanara, 5, Pisa, Italy,

Conference dinner venue: Museo dell'Opera del Duomo, Piazza Del Duomo, 3

Conference website: https://www.eiacg.com/

Registration link: [TO BE CONFIRMED]

Scientific Committee

Prof. Marco Allegrini, *University of Pisa, Italy*; Prof. Philna Coetzee, *Tshwane University of Technology, South Africa*; Prof. Giuseppe D'Onza, *University of Pisa, Italy*; Prof. Houdini Fourie, *Nelson Mandela University*, *South Africa*; Prof. Lourens Erasmus, *University of South Africa, South Africa*; Prof. Andreas Koutoupis, *University of Thessaly, Greece*; Dr. Leon Yap, *Erasmus University / Open University, the Netherlands*; Dr Alessandro Merendino, *Queen Mary University of London, UK*; Prof. Kato Plant, *University of Pretoria, South Africa;* Prof. Jannicke Lilletvedt Skar, *BI Norwegian Business School, Norway*.

PhD Programme Chair

Prof. Alessandra Rigolini, University of Pisa | Email: eiacg@ec.unipi.it

Organizing Committee

Prof. Francesca Bernini, Dr. Giulia Nazarena Cairone, Dr. Paolo Di Domenicantonio, Prof. Federica De Santis, Dr. Lorenzo Leto, Prof. Alessandra Rigolini, Dr. Salvatore Tallarico, Dr. Diletta Vito, Prof. Vincenzo Zarone.

Important to note:

Accommodation in the Pisa area **might become limited** as our conference falls in a popular holiday season in Italy. We thus recommend **not to delay** booking of your accommodation.

Quo vadis? Join us in Pisa to shape the future of internal audit, risk management and corporate governance towards 2030.