

15<sup>th</sup> International Forum on Knowledge Asset Dynamics  
IFKAD 2020

# Knowledge in Digital Age

University of Rome TRE, Rome, Italy | 17-19 June 2020

## IFKAD 2020 Special Track no. 19

### The Digital Transformation of Performance Measurement: Outlining a Research Agenda for New Challenges in Sustainable Organizations

**Research Area:** Knowledge, Finance and Performance Evaluation

#### Organizers

Rosa Lombardi | Sapienza University of Rome, Italy

Giustina Secundo | University of Salento, Italy

Florinda Matos | ISCTE-IUL, Lisbon, Portugal

Martin Piber | University of Innsbruck, Austria

#### Description

This track has the purpose to discover emerging issues and future horizons coming from Smart Technologies and Digital Technologies emphasizing challenges and opportunities mainly for performance measurement and management, intangible assets management, integrated reporting, non – financial reporting, social accounting, environmental accounting, corporate social responsibility in the perspective of the sustainable development.

In 1987 the so-called Brundtland Report (Brundtland 1987) was issued by UN World Commission on Environment and Development; from now on, the two subjects of sustainability and sustainable development have gained attention on the agenda of academics and practitioners. This report was based on three main pillars: economic, social, and environmental sustainability (Wasiluk 2013, p. 103). Starting from this and supported by following studies, in 2015 was published the 'Sustainable Development Goals (SDGs)' 2030 agenda by United Nations. It shows global and universal indicators for international cooperation as well as for the collaboration of civil society, governments, multilateral institutions and private sector (Nam 2015; Gupta and Vegelin 2016).

The achievement of the 17 SDGs could be based on the basic assumption that more and more organizations, in today's economy, recognize that intangible assets and Intellectual capital (IC) are the key strategic resources and that tangible assets have become, in most cases, no more than transient commodities. Organizations need to manage explicitly their intellectual resources in order to gain and sustain a competitive advantage. According to Wiig (1997) the company's viability depends on: "the competitive quality of its knowledge based intellectual capital and assets and the successful applications

15<sup>th</sup> International Forum on Knowledge Asset Dynamics  
IFKAD 2020

# Knowledge in Digital Age

University of Rome TRE, Rome, Italy | 17-19 June 2020

of these assets in its operational activities to realize their value to fulfil the company's objectives" (p. 399). Intellectual Capital (IC) was being raised as a bridge between what was already developed and needs to be bolstered and what needs to be mostly developed as novelty to accomplish the SDGs (Suciu and Năsulea 2019; Massaro et al. 2018).

Moreover, the diffusion of the digital technologies (Nambisan, 2017) and the advent of the digital era have been reshaping the markets and society globally (Nambisan, 2017; Nambisan et al., 2017). Digital technologies are affecting every organization and enterprises of all dimensions (large, medium and small sized organizations; public and private organizations) in their operative and strategic operations (George et al., 2016; Giones and Brem, 2017). Particularly, digital technologies such as social media, mobile, business analytics, the Internet of Things, Big data, Advanced Manufacturing/Industry 4.0/5.0, digital-to-physical-transfer, cloud and cyber-solutions, MOOCs, artificial intelligence are nowadays permeated in every organizations, manufacturer or service, private or public organisations (Fischer and Reuber, 2011; Greenstein et al, 2013; Fitzgerald et al., 2014; Lombardi, 2019).

This wave of digital technologies introduces disruptive changes mainly deriving from the new technologies adoption (Nambisan, 2017; Ripa and Secundo, 2018), supporting automation of data processes and reducing timing in decision-making processes, visualization and democratization of access to data (Newman et al., 2016). The impact of digital technologies is resulting in an increasing demand for IC management through big data utilization (Secundo et al., 2017). Open questions remain about Digital technologies future contributions to sustainable, transparent, and equal decision making, to integrated reporting both in public and private sector (Brusca et al., 2018; Oliveira et al., 2010). Online media, as a relevant source of Big Data, is shifting ICD (Intellectual Capital disclosure) (Lombardi, Dumay, 2017). Big Data generated through online media, such as websites and platforms like Facebook, can be used as rich sources of data and viable disclosure channels for ICD in a university (Ndou et al., 2018). As part of a wider research agenda for IC management and accounting, scholars call for more empirical research that embraces an interdisciplinary research agenda at the ecosystem level through digital technologies.

Thus, the track is directed to discuss the challenges and opportunities of the adoption of Digital technologies on performance measurement and management moving from the intangible assets. We want to contribute to the knowledge discussion of Digital Technologies revolution as key pillar of IC and sustainability trying to understand which are emerging issues and future waves supporting IC management, performance and achievements through digital technologies to achieve sustainable development goals.

## Keywords

Intellectual capital and Digital Technologies, Open Innovation and Open Data for Intellectual capital Management, Knowledge assets Dynamics in the Digital Transformation, Human capital in the Digital Transformation, Industry 4.0 and Its Impacts on Sustainability, Performance measurement, IC and

15<sup>th</sup> International Forum on Knowledge Asset Dynamics  
IFKAD 2020

# Knowledge in Digital Age

University of Rome TRE, Rome, Italy | 17-19 June 2020

Sustainability, Digital technologies for Integrated reporting, Digital Technologies for social and/or environmental accounting, IC, Digital Strategy and management accounting, Intellectual capital for the Creation of More Sustainable Cities, Regions and Countries, Intangible assets, Big data and Sustainable Governance, Intellectual assets and Circular Economy, Sustainable Development Goals, IC and Digital Transformation, Sustainability, Digital Transformation and New Business Models, Intellectual Capital Management, Digital Transformation and Ethics, Intellectual Capital Management, Digital Transformation and future work, Data Science and Intellectual capital Management

## Guidelines

Researchers wishing to contribute are invited to submit an **extended structured abstract** (in MS-Word format) of **500-700 words** by **20 January, 2020**. The abstract should address theoretical background, research objective, methodology, and results in terms of expected contribution to Knowledge Management theory and practice. Authors are required to follow the guidelines for both extended abstracts as well as full papers available on IFKAD site [www.ifkad.org](http://www.ifkad.org)

## Important dates

20 January 2020	<i>Abstract submission deadline</i>
25 February 2020	<i>Acceptance notification to authors</i>
31 March 2020	<i>Early-Bird registration cut off</i>
25 April 2020	<i>Full paper submission</i>
30 May 2020	<i>Registration deadline</i>
17-19 June 2020	<i>Conference sessions</i>

## For further information

For any further information, please see the event website at [www.ifkad.org](http://www.ifkad.org) or contact the conference manager at [info@knowledgeasset.org](mailto:info@knowledgeasset.org)