

IFKAD
International Forum on Knowledge Asset Dynamics

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# IFKAD 2027

22nd International Forum on Knowedge Asset Dynamics

University of Basilicata, Matera, Italy

# The Ecology of Knowledge in the AI Era

**CALL FOR EXTENDED ABSTRACTS - IFKAD 2027**
**www.ifkad.org**

**Special Track n.: 11**

## What Organizations Cannot See and Tell: Value Invisibility, Measurement Architecture, Storytelling and AI-Enabled Knowledge Ecologies

### Description

Knowledge management in the artificial intelligence era is increasingly framed as the cultivation of an ecosystem in which human and machine intelligence jointly generate organizational value. This track examines a prior condition of that project: what an organization is equipped to perceive and tell about the value it creates and destroys across the parties it affects.

Today real value has become invisible in knowledge-based organizations: We are witnessing an increasing disconnect between short-term stock price performance and long-term economic success. Even more concerning, value does not reflect a company's internal health, strategic competitiveness, long-term viability, customer satisfaction and trust, employee attractiveness and happiness, the sustainability of business activities, or its broader contribution to society. It represents neither stakeholder value, customer value, human value, nor total value created. Therefore, we are convinced that organizational long-term value must be redefined and made visible again. Key components include human-centric values, a clear vision and strategy, agile execution, effective resource allocation, and the creation of shared value.

Disclosure has expanded without reliably translating into performance improvement (Christensen et al., 2021; Tashman et al., 2019), and decoupling between disclosed metrics and behavioral outcomes appears to widen as transparency requirements grow (Bromley and Powell, 2012). Frameworks that fix measurement boundaries a priori render some value flows imperceptible even where the affected parties are formally acknowledged. Managerial cognition compounds this: dominant logics simplify complex environments while creating systematic blind spots (Bettis and Prahalad, 1995; Hambrick and Mason, 1984), and value flows that never register as decision-relevant produce moral exclusion through perceptual limitation (Opotow, 1990).

The track organizes around value invisibility and storytelling: the divergence between the value an organization's choices produce across affected parties and the value its decision-makers perceive when they decide. The construct decomposes into coverage gaps, where parties are excluded from measurement entirely, and fidelity gaps, where included parties are measured with distortion. Both are endogenous to the organization's measurement architecture. That makes invisibility a knowledge-infrastructure problem open to intervention.

This is where technology is required to enhance the visibility of impacts and value across stakeholder networks. Artificial intelligence supplies the processing capacity that a comprehensive stakeholder account requires, since the relevant data are heterogeneous, continuous and for practical purposes unbounded. Distributed ledger technology supplies a record of impacts and outcomes that affected parties can audit, in place of a record the assessed party discloses selectively (Nakamoto, 2008; Saberi et al., 2019). Sensing infrastructure extends observation past the boundary of conventional organizational measurement. Each capability is demonstrated in other domains and has yet to be applied to stakeholder value, a technology paradox the track takes as its central challenge. The track invites conceptual, formal, empirical, computational and critical contributions, and is equally interested in what these technologies threaten: algorithmic bias reproducing existing exclusions (Obermeyer et al., 2019), infrastructure costs that favor well-resourced organizations, and the prospect that AI-enabled storytelling enables more sophisticated forms of misrepresentation.

## Indicative Topics

- Measurement architecture as a knowledge asset. How do intellectual capital and knowledge management frameworks determine which total value flows an organization can register, and what do they systematically omit?
- Coverage and fidelity. Can the two components of invisibility be estimated empirically, and do organizations with lower estimated invisibility make demonstrably different strategic choices?
- Artificial intelligence as processing capacity. What model architectures allow heterogeneous, continuous stakeholder impact data to be synthesized without collapsing incommensurable dimensions into a single score?
- Distributed ledgers as the trust layer. Under what governance conditions does a shared, verifiable record of impacts become credible to the parties it concerns, and what do mandatory access, storytelling, standardized recording protocols and independent verification each contribute?
- Sensing beyond the organizational boundary. What does continuous instrumentation make visible that periodic reporting cannot, and at what cost to those being observed?
- Organizational learning under expanded perception. When an organization can suddenly see impacts it previously could not, what has to change in routines, incentives, storytelling and absorptive capacity before the new information alters a decision?
- The technology paradox. Why have capabilities demonstrated in pharmaceutical discovery and climate modeling not been applied to total value measurement, and what would change the adoption calculus?
- Governance of parameters. Weights and harm penalties are contestable by construction. What participatory designs set them credibly, and how is capture by the assessed party prevented?
- Sophisticated misrepresentation. Does enhanced measurement capability enable better disclosure, or better-disguised harm? What would distinguish the two empirically?
- Human and machine judgment. Where can the assessment of experienced value be delegated to an AI model, where can it not, and what is owed to affected parties when a machine tends the account?

## Keywords

*value invisibility; measurement architecture; storytelling; knowledge infrastructure; artificial intelligence*

## Organizers

Stefan Güldenberg – EHL Hospitality Business School
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## Guidelines and Requirements

Researchers wishing to contribute are invited to submit an EXTENDED ABSTRACT (in MS Word format) of min 500 and max 1000 words, not later than **22 JANUARY 2027**. All submission must be done via dedicated form on our website. 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 and templates available on IFKAD website: www.ifkad.org

## Important Dates

**22 January 2027** – Extended Abstract Submission Deadline
**19 February 2027** – Acceptance Notification to Authors
**16 April 2027** – Early-Bird Registration & Payment Deadline
**23 April 2027** – Full Paper Submission Deadline
**28 May 2027** – Regular and PhD Students Registration & Payment Deadline
**12 June 2027** – Conference Program Release
**28-30 June 2027** – Conference sessions *(to be considered as 3 full working days)*

Please note that all above indicated dates are **CUT-OFF** deadlines. There will not be an extention to any of these.

## Further Information

For any information related to the conference and/or any special track, please see the event website at www.ifkad.org or contact the conference manager at **info@ifkad.org**