

IFKAD
International Forum on Knowledge Asset Dynamics

28 - 30 JUNE 2027

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
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Special Track n.: 32

The Cultural Dimension of the Firm: Accounting, Governance, and Behavioral Dynamics in AI Ecosystems

Description

The rapid emergence of Artificial Intelligence (AI) as an active participant in organizational cognition is fundamentally reshaping strategic decision-making (Puranam, 2021; Raisch & Krakowski, 2021). Rather than serving as mere infrastructure, AI reshapes the cognitive architecture through which firms learn and allocate capital (Shrestha et al., 2019). However, within the framework of "The Ecology of Knowledge in the AI Era" (Carayannis et al., 2023), a knowledge ecosystem cannot optimize for technological efficiency while eroding the cultural, behavioral, and ethical foundations of corporate decisions (Nonaka & Takeuchi, 2021; Schwenzimmer & Secchi, 2023). Culture—comprising routines, values, aesthetic sensibilities, and power dynamics—acts as the vital habitat determining whether AI leads to sustainable value creation or cognitive homogenization (Schein & Schein, 2019; Alvesson, 2013). Grounded in integral ecology (Pope Francis, 2015; Pirson, 2017), this interdisciplinary track explores how technological, human, and moral dimensions interact across accounting, corporate finance, governance, organizational design, sociology, and behavioral strategy. In accounting and control, we examine how culture shapes AI-driven performance metrics (Chapman, 1997; Quattrone, 2016), questioning whether algorithmic governance marginalizes tacit and embodied knowledge (Polanyi, 1966). In corporate finance and governance, culture and executive behavioral biases strongly influence capital allocation under uncertainty, valuation, and algorithmic oversight (Barberis & Thaler, 2003; Graham et al., 2013; Guiso et al., 2015). We scrutinize whether automated financial decision support introduces systemic biases or if board cultural diversity safeguards against algorithmic conformity (Adams et al., 2010; Kahneman et al., 2021). Sociologically, AI alters social relationships, identity, and power structures (Kellogg et al., 2020; Zuboff, 2019). As artificial agents assume cognitive tasks, routines undergo profound transformations (Feldman & Pentland, 2003; Murray et al., 2021). Trust, symbolic power, and institutional legitimacy determine whether human-AI intelligence achieves genuine symbiosis or institutional friction (Bourdieu, 1986; Suchman, 1995; Jarrahi, 2018). Incorporating behavioral dynamics and aesthetic sensibilities highlights how human judgment, imagination, and moral reasoning can be preserved alongside computational capabilities (Adler, 2006; Secchi, 2011). By bridging business disciplines with social sciences, this track addresses IFKAD 2027's mandate: understanding how to cultivate, govern, and sustain a healthy knowledge ecosystem where technological innovation enhances human dignity, diversity, and long-term organizational health.

Indicative Topics

- How does corporate culture influence the integration and governance of AI in strategic decision-making processes?
- In what ways do management accounting and control systems evolve to incorporate both algorithmic analytics and tacit, non-quantifiable knowledge?
- What is the impact of organizational culture on capital budgeting, risk perception, and corporate finance choices in AI-augmented environments?
- How can corporate boards and governance structures prevent cognitive homogenization and bias induced by AI decision-support systems?
- What sociological transformations occur in power dynamics, routines, and identity when AI acts as an active participant in organizational cognition?

- How do human behavioral biases interact with machine learning predictions in high-stakes corporate decisions?
- What role do aesthetics, design, and artistic sensibilities play in counterbalancing data-driven reductionism in corporate management?
- How can organizations build resilient knowledge ecosystems that align financial wealth creation with human dignity and integral ecology?

Keywords

Corporate Culture; AI-Driven Decision Making; Knowledge Ecosystems; Corporate Governance & Finance; Management Accounting & Control; Organization & Behavior; Behavioral Strategy; Human-AI Symbiosis

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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**