

The Role of Artificial Intelligence in Transforming Management Systems: A Review of Opportunities, Risks, and Future Directions

Asal Sharifi¹, Payam Akhavan^{1*}, Mahsa Kouhi¹

1. Department of IT Management, University of Guilan, Rasht, Iran

Abstract

This study aimed to explore how artificial intelligence transforms management systems by identifying its perceived opportunities, organizational risks, and future directions from the perspective of managers and digital transformation experts. This qualitative study was conducted using an exploratory design based on semi-structured interviews. Participants included 22 senior managers, middle managers, digital transformation specialists, human resource managers, and information technology experts working in public and private organizations in Tehran, Iran. Participants were selected through purposive sampling, and interviews continued until theoretical saturation was achieved. Data were collected through face-to-face and online semi-structured interviews focusing on AI-enabled decision-making, automation, managerial control, human-AI collaboration, governance challenges, and future organizational capabilities. Interviews were recorded with participants' consent, transcribed verbatim, and analyzed using thematic analysis. NVivo software was used to organize codes, compare categories, and develop the final thematic structure. The analysis produced five main categories: AI-enabled decision intelligence, automation and process redesign, human-AI collaboration and changing managerial roles, ethical and governance risks, and future-oriented organizational capability building. Participants described AI as a strategic management infrastructure rather than a simple technological tool. They emphasized that AI improves speed, prediction, monitoring, and evidence-based decision-making, but also introduces risks related to opacity, bias, employee resistance, excessive dependence on algorithms, data privacy, and accountability ambiguity. Artificial intelligence is transforming management systems by shifting organizations from experience-based, hierarchical, and reactive management toward data-driven, adaptive, and predictive forms of coordination. However, this transformation requires responsible governance, managerial reskilling, transparent algorithms, human oversight, and organizational cultures that balance automation with human judgment.

Keywords: artificial intelligence, management systems, digital transformation, organizational decision-making, AI governance, qualitative study

✉ *CORRESPONDING AUTHOR'S EMAIL

payam.akhavan.it@gmail.com

“ HOW TO CITE

Sharifi, A., Akhavan, P., & Kouhi, M. (2026). The Role of Artificial Intelligence in Transforming Management Systems: A Review of Opportunities, Risks, and Future Directions. *Management Systems Evolution and Leadership Studies*, 3(1), 21-29.

1. Introduction

Artificial intelligence has become one of the most influential forces reshaping contemporary management systems. It is no longer limited to isolated technical applications or back-office automation; rather, it increasingly affects how organizations design strategies, allocate resources, monitor performance, coordinate employees, interact with stakeholders, and make managerial decisions. In management studies, AI is commonly understood as a set of computational systems capable of performing tasks that normally require human intelligence, including learning, prediction, pattern recognition, language processing, classification, optimization, and decision support (Kaplan & Haenlein, 2019; Russell & Norvig, 2021). This broad technological capacity has made AI central to the transformation of modern organizations, particularly as firms move from traditional administrative systems toward algorithmically assisted, data-intensive, and adaptive management models. Recent scholarship emphasizes that AI differs from earlier information technologies because it does not merely store, transmit, or process



information; it can generate recommendations, learn from data, interact with users, and reshape the conditions under which managerial judgment is exercised (Benbya et al., 2021; Berente et al., 2021).

The transformation of management systems through AI should be understood within the wider context of digital transformation. Digital transformation refers to organizational change triggered by digital technologies that alter value creation paths, operational processes, organizational structures, and managerial capabilities (Vial, 2019). AI intensifies this transformation because it enables organizations not only to digitize existing processes but also to redesign the logic of management itself. In traditional management systems, planning, control, evaluation, and coordination often depend on hierarchical authority, periodic reports, managerial experience, and human interpretation of limited information. AI-enabled management systems, by contrast, can operate through real-time dashboards, predictive analytics, automated alerts, algorithmic recommendations, and continuous feedback loops. As a result, the role of management gradually shifts from direct supervision and manual decision-making toward the design, interpretation, governance, and ethical use of intelligent systems.

One of the most important opportunities created by AI is the enhancement of organizational decision-making. AI systems can analyze large volumes of structured and unstructured data, detect weak signals, identify hidden patterns, predict trends, and support strategic and operational decisions. Shrestha et al. (2019) argue that AI changes organizational decision-making structures by altering the relationship between human judgment and machine-based prediction. Similarly, Jarrahi (2018) emphasizes that the greatest value of AI lies not in replacing human managers but in creating human–AI symbiosis, where machines contribute analytical power and humans contribute contextual understanding, ethical judgment, intuition, and sensemaking. In this view, AI transforms management systems by creating a hybrid decision architecture in which managerial authority becomes distributed between human actors and intelligent technologies.

AI also creates major opportunities for automation and process redesign. Davenport and Ronanki (2018) identify three major business uses of AI: process automation, cognitive insight, and cognitive engagement. In management systems, these uses can appear in financial forecasting, performance evaluation, supply chain optimization, human resource analytics, customer relationship management, project monitoring, risk management, and knowledge management. AI can reduce repetitive administrative tasks, improve the speed of reporting, standardize routine decisions, and release managerial time for strategic work. In this sense, AI does not only increase efficiency; it changes the boundaries between operational work, managerial analysis, and strategic leadership. The automation of routine processes can strengthen organizational agility, but it also raises questions about deskilling, work intensification, and the reduction of managerial discretion.

The literature also shows that AI creates paradoxical effects in management. Raisch and Krakowski (2021) describe the automation–augmentation paradox, arguing that automation and augmentation are not separate pathways but interdependent processes that create tensions over time. When organizations overemphasize automation, they may reduce human learning, weaken professional judgment, and create excessive dependence on algorithms. When they overemphasize augmentation without redesigning work systems, they may fail to realize the productivity benefits of AI. Thus, AI transformation requires a balance between machine efficiency and human agency. This is particularly important in management systems because managerial work involves ambiguity, conflict, incomplete information, social interpretation, and value-based judgment.

Another area of transformation concerns algorithmic control. Kellogg et al. (2020) argue that algorithms are increasingly used to direct, evaluate, reward, and discipline workers, creating new forms of organizational control.

AI-enabled management systems can track performance indicators, monitor employee behavior, assign tasks, evaluate productivity, and recommend corrective actions. While such systems can improve transparency and operational discipline, they may also intensify surveillance, reduce employee autonomy, and produce resistance if employees perceive algorithmic decisions as unfair or opaque. Faraj et al. (2018) similarly show that learning algorithms reshape expertise, occupational boundaries, and coordination practices. Therefore, AI transforms not only what managers know but also how authority is exercised and how work is organized.

The human resource management domain illustrates both the promise and complexity of AI adoption. AI-based recruitment, performance appraisal, workforce planning, training recommendation, and talent analytics can improve speed and consistency, but they also raise concerns about bias, accountability, privacy, and employee reactions. Tambe et al. (2019) identify several challenges in AI-based HRM, including the complexity of human behavior, small and biased datasets, fairness constraints, legal accountability, and possible negative employee responses. These concerns are highly relevant to management systems because employees are not passive objects of algorithmic analysis; they interpret, contest, resist, and adapt to AI-mediated management practices.

AI governance has therefore become a central issue in the transformation of management systems. The NIST AI Risk Management Framework organizes AI risk management around the functions of govern, map, measure, and manage, emphasizing that trustworthy AI requires organizational processes for accountability, risk identification, evaluation, and mitigation. ISO/IEC 42001:2023 similarly provides an artificial intelligence management system standard designed to help organizations manage AI-related risks and opportunities through structured governance. The OECD AI Principles, adopted in 2019 and updated in 2024, emphasize trustworthy AI, human rights, transparency, robustness, accountability, and human-centered values. These frameworks show that AI transformation is not only a technological issue but also a management-system issue involving policies, responsibilities, monitoring, documentation, stakeholder engagement, and continuous improvement.

Despite the growing literature on AI and organizations, important gaps remain. Many studies focus on technical performance, adoption drivers, or sector-specific applications, while fewer studies examine how managers themselves interpret the transformation of management systems. In particular, there is a need to understand how managers perceive the opportunities, risks, and future directions of AI in organizational settings where digital maturity, institutional conditions, data infrastructure, and managerial culture may vary. Such understanding is especially important in emerging and transitional contexts, where organizations may adopt AI tools without fully developed governance systems, data policies, or managerial competencies. In these contexts, AI may create strategic opportunities but also amplify existing weaknesses in information quality, decision accountability, employee trust, and organizational learning.

The present study addresses this gap by exploring the role of artificial intelligence in transforming management systems through a qualitative interview-based design. Rather than treating AI as a purely technical phenomenon, the study conceptualizes AI as a socio-technical force that interacts with managerial routines, organizational structures, decision processes, governance mechanisms, and human capabilities. By analyzing the perspectives of managers and digital transformation experts in Tehran-based organizations, the study identifies the main opportunity areas, risk domains, and future-oriented capabilities associated with AI-enabled management transformation. Accordingly, the aim of this study was to explore the role of artificial intelligence in transforming management systems by identifying its perceived opportunities, risks, and future directions from the perspective of organizational managers and digital transformation experts.

2. Methods and Materials

This study used a qualitative exploratory design to investigate the role of artificial intelligence in transforming management systems. A qualitative approach was considered appropriate because the purpose of the study was not to test predetermined hypotheses but to understand how managers and experts interpret AI-enabled transformation, what meanings they assign to opportunities and risks, and how they imagine the future of AI-based management. The study population consisted of senior managers, middle managers, human resource managers, digital transformation consultants, information technology managers, and organizational development experts working in public and private organizations in Tehran, Iran. Participants were selected through purposive sampling based on their direct experience with management systems, digital transformation projects, AI-enabled tools, data analytics, or organizational change programs. Inclusion criteria were having at least five years of managerial or professional experience, familiarity with AI or digital transformation in organizational contexts, and willingness to participate in a semi-structured interview. Individuals who had no direct experience with management systems or could not provide detailed professional reflections were excluded. A total of 22 participants were interviewed. Theoretical saturation was reached after the nineteenth interview, when no substantially new codes or categories emerged, and three additional interviews were conducted to confirm the stability and completeness of the thematic structure.

Data were collected through semi-structured interviews. The interview guide was developed based on the study objectives and the literature on AI in organizations, digital transformation, algorithmic decision-making, AI governance, and management systems. The guide included open-ended questions such as: How do you think AI is changing management systems in organizations? What opportunities does AI create for managers and decision-makers? What risks or challenges have you observed in AI adoption? How does AI affect managerial roles, employee control, and organizational learning? What governance mechanisms are needed for responsible AI use? What capabilities will organizations need in the future to benefit from AI? Follow-up questions were used to clarify responses and obtain concrete examples. Interviews lasted between 45 and 75 minutes. Depending on participants' availability, interviews were conducted either face-to-face or through secure online communication platforms. All interviews were conducted in Persian, audio-recorded with informed consent, transcribed verbatim, and then translated into English for manuscript preparation where necessary. Ethical considerations included voluntary participation, informed consent, confidentiality of identity and organizational affiliation, secure storage of transcripts, and the right to withdraw from the study at any stage.

Data were analyzed using thematic analysis. First, all transcripts were read several times to develop familiarity with the data. Second, meaningful units related to AI opportunities, risks, managerial transformation, governance, employee reactions, and future capabilities were identified and coded. Third, similar codes were grouped into subcategories, and conceptually related subcategories were organized into main categories. Fourth, the categories were reviewed, refined, and compared across participants to ensure internal coherence and external distinction. NVivo software was used to organize transcripts, manage codes, retrieve coded segments, and compare patterns across participant groups. To enhance credibility, the researchers used peer debriefing, repeated comparison of codes with original transcripts, and member checking with selected participants. Dependability was strengthened by documenting the coding process, category development, and analytic decisions. Confirmability was supported

by maintaining an audit trail and using direct quotations from participants to demonstrate the connection between interpretations and empirical data.

3. Findings and Results

The participants included 22 individuals from Tehran-based organizations. Of these, 14 participants were male and 8 were female. In terms of age, 5 participants were between 30 and 39 years old, 10 were between 40 and 49 years old, and 7 were 50 years old or older. Regarding education, 4 participants held a bachelor's degree, 13 held a master's degree, and 5 held a doctoral degree. In terms of organizational role, 6 participants were senior managers, 5 were middle managers, 4 were information technology or data managers, 3 were human resource managers, 2 were organizational development consultants, and 2 were digital transformation specialists. Participants' work experience ranged from 7 to 28 years, with an average of approximately 15 years. Sectoral distribution included banking and financial services, manufacturing, telecommunications, public administration, retail, consulting, and technology-based companies.

The thematic analysis identified five main categories: AI-enabled decision intelligence, automation and process redesign, human-AI collaboration and changing managerial roles, ethical and governance risks, and future-oriented organizational capability building.

AI-enabled decision intelligence. Participants described AI as a major driver of decision intelligence in management systems. They emphasized that AI enables managers to move from delayed, experience-based, and fragmented decision-making toward faster, evidence-based, and predictive decision processes. Many participants argued that traditional management reports are often retrospective and depend on the subjective interpretation of managers, whereas AI-enabled dashboards and analytics can provide real-time signals about market changes, customer behavior, financial risk, operational inefficiencies, and employee performance. One senior manager stated, "Before using AI-based analytics, we understood problems after they had already affected performance; now the system gives us early warnings before the problem becomes visible in traditional reports." Another participant explained, "AI does not replace the manager, but it changes the manager's question. Instead of asking what happened, we ask what is likely to happen and what we should do now." This category included subthemes such as predictive planning, data-driven strategy, real-time monitoring, scenario analysis, and improved decision speed. Participants believed that the most important opportunity of AI is not only better information but also a new managerial logic based on anticipation and continuous learning.

Automation and process redesign. The second category concerned the role of AI in automating routine tasks and redesigning managerial processes. Participants reported that AI can reduce repetitive administrative work, accelerate reporting, standardize routine decisions, improve workflow coordination, and reduce human error in operational processes. Examples included automated financial analysis, intelligent customer segmentation, AI-supported recruitment screening, predictive maintenance, inventory optimization, and automated project monitoring. However, participants emphasized that successful automation requires process redesign rather than simple digitalization of existing routines. One IT manager stated, "If an inefficient process is automated, it only becomes an inefficient digital process. AI forces us to redesign the process before automating it." Another participant noted, "The biggest benefit is not reducing people; it is reducing unnecessary managerial friction." This category showed that AI transformation is closely connected to business process reengineering, system

integration, and organizational agility. Participants believed that organizations gain the most value when AI is embedded into redesigned workflows, not when it is added as a separate technological layer.

Human–AI collaboration and changing managerial roles. The third category reflected the transformation of managerial roles through human–AI collaboration. Participants rejected the idea that AI simply replaces managers, but they strongly believed that it changes what managers are expected to do. According to participants, managers increasingly need to interpret AI outputs, challenge algorithmic recommendations, combine data with contextual knowledge, communicate AI-based decisions to employees, and ensure that intelligent systems are aligned with organizational values. One digital transformation specialist said, “The future manager is not the person who knows more than the algorithm; the future manager is the person who knows when to trust the algorithm and when to question it.” Another participant explained, “AI gives us patterns, but managers must still understand people, politics, culture, and consequences.” Subthemes included managerial reskilling, interpretive judgment, hybrid decision-making, digital leadership, and employee trust. Participants argued that AI increases the importance of soft managerial capabilities such as communication, ethical reasoning, sensemaking, and change leadership, because employees often need reassurance that AI will be used to support rather than punish them.

Ethical and governance risks. The fourth category captured participants’ concerns about AI-related risks. The most frequently mentioned risks were algorithmic opacity, data privacy, biased outputs, unclear accountability, employee surveillance, overdependence on AI, weak data quality, and lack of governance policies. Participants emphasized that many organizations adopt AI tools faster than they develop rules for using them. One human resource manager stated, “The danger is not only that AI may make a wrong recommendation; the danger is that nobody knows who is responsible when the recommendation harms someone.” Another participant argued, “Managers sometimes hide behind the algorithm and say the system decided, but the organization must still be accountable.” Participants also expressed concern that employees may resist AI if they perceive it as a monitoring and control mechanism. This category included subthemes such as transparency, explainability, accountability, privacy protection, fairness, human oversight, and responsible AI governance. Participants believed that AI governance should be institutionalized through policies, audit mechanisms, ethical review, data stewardship, and clear responsibility structures.

Future-oriented organizational capability building. The fifth category focused on the future directions of AI-enabled management systems. Participants argued that organizations will need new capabilities to benefit from AI sustainably. These capabilities include data literacy, AI literacy, agile structures, cross-functional collaboration, ethical governance, continuous learning, cybersecurity awareness, and strategic experimentation. Participants emphasized that AI transformation is not a one-time technology project but a continuous organizational learning process. One senior consultant stated, “Organizations that treat AI as software will fail; organizations that treat AI as a capability will learn how to transform.” Another participant explained, “The future belongs to organizations that can combine data, human judgment, and ethical governance in one management system.” Participants expected that future management systems will become more predictive, adaptive, personalized, and ecosystem-oriented. However, they also warned that organizations without strong governance and human capabilities may experience fragmented adoption, distrust, and strategic confusion.

4. Discussion and Conclusion

The findings of this study indicate that artificial intelligence is transforming management systems by creating a shift from traditional, hierarchical, and retrospective management toward predictive, data-driven, and adaptive forms of organizational coordination. The first main finding was that AI strengthens decision intelligence by enabling managers to access real-time insights, predictive analytics, and scenario-based recommendations. This result is aligned with Shrestha et al. (2019), who argue that AI alters organizational decision-making structures by changing the relationship between human judgment and machine prediction. It also supports Jarrahi's (2018) view that the most productive form of AI use in organizations is not replacement but human–AI symbiosis, in which AI contributes analytical capacity and humans contribute contextual interpretation. In the present study, participants emphasized that AI changes the managerial question from “what happened?” to “what is likely to happen?” This finding suggests that AI transforms management systems by introducing a future-oriented decision logic. It allows organizations to identify risks earlier, respond faster to environmental changes, and reduce dependence on intuition alone. However, the findings also show that AI-based decision intelligence is valuable only when managers can interpret outputs critically and connect algorithmic insights to organizational realities.

The second finding showed that AI contributes to automation and process redesign. Participants described AI as a mechanism for reducing repetitive administrative work, accelerating reporting, improving workflow coordination, and standardizing routine decisions. This result is consistent with Davenport and Ronanki (2018), who identify process automation, cognitive insight, and cognitive engagement as three major organizational applications of AI. It is also consistent with Benbya et al. (2021), who argue that AI supports automation, engagement, insight, decision-making, and innovation capabilities in organizations. However, the participants in this study emphasized that automation alone is insufficient. They argued that AI produces value only when organizations redesign processes before automating them. This insight is important because it challenges technology-centered views of AI adoption. The transformation of management systems does not occur simply because an organization purchases AI software; it occurs when work processes, decision rights, data flows, accountability structures, and managerial routines are redesigned around intelligent systems. This finding supports the broader digital transformation literature, which conceptualizes digital transformation as organizational change rather than simple technology implementation (Vial, 2019).

The third finding concerned human–AI collaboration and changing managerial roles. Participants believed that AI does not eliminate the need for managers but changes the nature of managerial work. Managers increasingly need to evaluate algorithmic outputs, translate data into action, communicate AI-supported decisions, and manage employee trust. This finding aligns with Raisch and Krakowski's (2021) automation–augmentation paradox. AI may automate some managerial tasks while simultaneously increasing the need for human interpretation, ethical judgment, and contextual reasoning. The findings also support Huang and Rust's (2018) argument that AI can perform mechanical and analytical tasks more easily than intuitive and empathetic tasks. In management systems, this means that AI may improve analytical accuracy and operational efficiency, but human managers remain necessary for ambiguity resolution, motivation, negotiation, cultural interpretation, and value-based decision-making. The participants' emphasis on “knowing when to trust and when to question the algorithm” also reflects the importance of calibrated trust, which Glikson and Woolley (2020) identify as a major issue in human trust in AI.

The fourth finding revealed that AI introduces important ethical and governance risks. Participants were particularly concerned about opacity, bias, privacy, surveillance, accountability ambiguity, and overdependence

on algorithms. These concerns are strongly supported by previous research. Tambe et al. (2019) identify fairness, accountability, data limitations, and employee reactions as major challenges in AI-based human resource management. Kellogg et al. (2020) argue that algorithmic technologies create new forms of organizational control, including direction, evaluation, discipline, and reward through algorithmic mechanisms. Faraj et al. (2018) similarly show that learning algorithms reshape work, expertise, and occupational boundaries. The present study extends these insights by showing that managers themselves recognize the governance problem: organizations often adopt AI faster than they define responsibility for AI decisions. This finding is especially important because AI risks are not limited to technical errors; they include social, legal, ethical, and organizational consequences. If an AI system recommends an unfair evaluation, rejects a qualified applicant, misclassifies a customer, or creates a misleading forecast, the organization must still determine who is accountable and how harm will be corrected.

The governance findings also align with emerging AI governance frameworks. The NIST AI Risk Management Framework emphasizes govern, map, measure, and manage as core functions for trustworthy AI risk management. ISO/IEC 42001:2023 provides a formal management-system approach for establishing, implementing, maintaining, and improving AI governance within organizations. The OECD AI Principles emphasize trustworthy AI based on human-centered values, transparency, robustness, accountability, and respect for human rights. These frameworks support the participants' view that AI transformation must be institutionalized through governance mechanisms rather than left to individual managerial discretion. In practical terms, this means that organizations need AI policies, data governance standards, audit procedures, model documentation, human oversight protocols, bias testing, privacy controls, and clear accountability structures. Without these mechanisms, AI may increase efficiency while weakening trust and legitimacy.

The fifth finding showed that AI transformation requires future-oriented organizational capability building. Participants emphasized data literacy, AI literacy, digital leadership, cross-functional collaboration, ethical governance, cybersecurity awareness, and continuous learning. This result is consistent with Mikalef and Gupta (2021), who conceptualize AI capability as a combination of resources that enables organizations to use AI for creativity and performance. It also supports Berente et al. (2021), who argue that managing AI requires attention to the distinctive organizational implications of intelligent technologies. The findings suggest that AI capability is not only technical. It includes managerial capabilities, cultural readiness, governance maturity, and the ability to integrate AI into organizational learning. Organizations that treat AI as a software acquisition may achieve limited benefits, whereas organizations that treat AI as a strategic capability are more likely to redesign management systems successfully.

Overall, the findings suggest that AI transforms management systems through a dual movement: it increases analytical and operational capacity while simultaneously increasing the need for governance, interpretation, and human-centered leadership. This duality is central to understanding AI in management. On the opportunity side, AI enables prediction, automation, efficiency, personalization, real-time control, and evidence-based decision-making. On the risk side, it creates opacity, bias, surveillance, dependency, accountability gaps, and employee resistance. The future of AI-enabled management systems will therefore depend on whether organizations can integrate technological intelligence with managerial wisdom. The most effective management systems will not be fully automated systems but hybrid systems in which AI supports decision-making while humans retain responsibility for meaning, ethics, judgment, and organizational purpose.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

Acknowledgments

Authors thank all who helped us through this study.

Conflict of Interest

The authors report no conflict of interest.

Funding

According to the authors, this article has no financial support.

References

- Benbya, H., Pachidi, S., & Jarvenpaa, S. L. (2021). Artificial intelligence in organizations: Implications for information systems research. *Journal of the Association for Information Systems*, 22(2), 281–303.
- Berente, N., Gu, B., Recker, J., & Santhanam, R. (2021). Managing artificial intelligence. *MIS Quarterly*, 45(3), 1433–1450.
- Davenport, T. H., & Ronanki, R. (2018). Artificial intelligence for the real world. *Harvard Business Review*, 96(1), 108–116.
- Dwivedi, Y. K., Hughes, L., Ismagilova, E., Aarts, G., Coombs, C., Crick, T., Duan, Y., Dwivedi, R., Edwards, J., Eirug, A., Galanos, V., Ilavarasan, P. V., Janssen, M., Jones, P., Kar, A. K., Kizgin, H., Kronemann, B., Lal, B., Lucini, B., ... Williams, M. D. (2021). Artificial intelligence: Multidisciplinary perspectives on emerging challenges, opportunities, and agenda for research, practice and policy. *International Journal of Information Management*, 57, 101994.
- Faraj, S., Pachidi, S., & Sayegh, K. (2018). Working and organizing in the age of the learning algorithm. *Information and Organization*, 28(1), 62–70.
- Glikson, E., & Woolley, A. W. (2020). Human trust in artificial intelligence: Review of empirical research. *Academy of Management Annals*, 14(2), 627–660.
- Huang, M. H., & Rust, R. T. (2018). Artificial intelligence in service. *Journal of Service Research*, 21(2), 155–172.
- International Organization for Standardization. (2023). *ISO/IEC 42001:2023: Information technology—Artificial intelligence—Management system*. ISO.
- Jarrahi, M. H. (2018). Artificial intelligence and the future of work: Human–AI symbiosis in organizational decision making. *Business Horizons*, 61(4), 577–586.
- Kaplan, A., & Haenlein, M. (2019). Siri, Siri, in my hand: Who's the fairest in the land? On the interpretations, illustrations, and implications of artificial intelligence. *Business Horizons*, 62(1), 15–25.
- Kellogg, K. C., Valentine, M. A., & Christin, A. (2020). Algorithms at work: The new contested terrain of control. *Academy of Management Annals*, 14(1), 366–410.
- Lebovitz, S., Lifshitz-Assaf, H., & Levina, N. (2022). To engage or not to engage with AI for critical judgments: How professionals deal with opacity when using AI for medical diagnosis. *Organization Science*, 33(1), 126–148.
- Mariani, M. M., & Dwivedi, Y. K. (2024). Generative artificial intelligence in innovation management: A preview of future research developments. *Journal of Business Research*, 175, 114542.
- Mikalef, P., & Gupta, M. (2021). Artificial intelligence capability: Conceptualization, measurement calibration, and empirical study on its impact on organizational creativity and firm performance. *Information & Management*, 58(3), 103434.
- National Institute of Standards and Technology. (2023). *Artificial Intelligence Risk Management Framework (AI RMF 1.0)*. U.S. Department of Commerce.
- OECD. (2024). *OECD AI principles*. Organisation for Economic Co-operation and Development.
- Raisch, S., & Krakowski, S. (2021). Artificial intelligence and management: The automation–augmentation paradox. *Academy of Management Review*, 46(1), 192–210.
- Russell, S. J., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson.
- Shrestha, Y. R., Ben-Menahem, S. M., & von Krogh, G. (2019). Organizational decision-making structures in the age of artificial intelligence. *California Management Review*, 61(4), 66–83.
- Tambe, P., Cappelli, P., & Yakubovich, V. (2019). Artificial intelligence in human resources management: Challenges and a path forward. *California Management Review*, 61(4), 15–42.
- Vial, G. (2019). Understanding digital transformation: A review and a research agenda. *The Journal of Strategic Information Systems*, 28(2), 118–144.