

# Knowledge Futures: AI, Technology, and the New Business Paradigm

## CALL FOR ABSTRACTS – IFKAD 2025

Special Track n.: 03

Thematic Area: ESG, AI and Organizational systems

### Diversity Management, Inclusion and Knowledge Creation for Innovation

#### Description

The main objective of this proposed track is to promote the development of research concerning equity and inclusion in accounting, management control, governance, and auditing—topics that are increasingly relevant in both national and international debates. Despite the growing prominence of the Environmental, Social, and Governance (ESG) issues in the corporate world, much of the research and engagement in corporate social responsibility focuses on the environmental aspect of sustainability rather than its social dimension (*cf. Sharma and Ruud, 2003*). It is recognized that accounting practices and governance systems reinforce patriarchal and heteronormative structures (*Broadbent, 1998; Rumens, 2017; Jeacle, 2022*). More recently, the topics of inclusion and equity have been seen as a “business imperative” for accounting to ensure relevance in today’s contemporary world. These challenges related to equity and inclusion are increasingly reflected in discussions about the social dimension of ESG reporting and, more generally, in corporate non-financial disclosures—topics that are becoming more prominent in accounting and management practices (*Brescia et al., 2024*).

This proposed track aims to explore how equity and inclusion intersect with knowledge management practices, a crucial factor for driving innovation and cultural change within organizations. By integrating equitable knowledge-sharing practices, businesses can reduce informational asymmetry, ensure that diverse perspectives are acknowledged, and promote inclusive decision-making processes. The topics in this track aim to analyze issues around the concept of equity, understood as the pursuit of “social justice.” This means taking deliberate action to remove systemic, group, and individual barriers that hinder opportunities and harm well-being. Equity is achieved by identifying and eliminating policies, practices, attitudes, and cultural messages that create and reinforce unjust outcomes. It is important to emphasize the difference between equality and equity. While both promote social justice, equality is achieved by treating everyone the same, regardless of needs and circumstances. Equity, on the other hand, is achieved by treating people differently, depending on their needs and circumstances, taking into account historical and systemic inequalities (*GDEIB, 2021, p. 23*). This track also focuses on the concept of inclusion, studying its multiple facets in light of various definitions proposed in literature and professional practice. It refers to definitions proposed by internationally recognized bodies

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that identify the multiple socio-economic challenges, including those at the corporate level, related to social inclusion, such as “the process of improving the conditions of participation in social life for disadvantaged people due to age, disability, race, ethnicity, origin, gender, religion, economic status, or other factors, through increased opportunities, access to resources, voice, and respect for rights. Therefore, social inclusion is both a process and a goal” (United Nations, 2016); “the process of improving the conditions for individuals and groups to actively participate in social life” and “the process of improving the capacities, opportunities, and dignity of disadvantaged people based on their identity, for participation in social life” (World Bank, 2013, pp. 3-4); “the process that ensures that those at risk of poverty and social exclusion can obtain the opportunities and resources necessary to fully participate in economic, social, political, and cultural life and enjoy a standard of living considered normal in the society in which they live. This allows them to have greater participation in decision-making regarding their lives and access to their fundamental rights” (European Commission, 2003, p. 9). The exploration of these themes also addresses the issue of knowledge-sharing and how intersecting identities within marginalized groups influence their ability to contribute to and access corporate knowledge systems. By fostering equitable environments that support diverse knowledge flows, organizations can improve both their organizational learning processes and innovation potential, making inclusion an asset in knowledge-driven economies. Additionally, this broad range of topics have the potential to reflect on the notion of intersectionality, or how the various dimensions of inclusion management, which are often marginalized in accounting practices and governance systems, interact and relate to one another. This enables the identification of synergies between typically marginalized dimensions in companies and demonstrates how these, through an equitable and inclusive environment, can contribute to creating a new organizational and cultural model for businesses.

In addition, the accounting field is facing disrupting changes with the introduction of Artificial Intelligence (AI) across its operations and practices (*Gendron et al., 2024*). Major firms have announced significant investments in AI to achieve two key objectives: revolutionizing the auditing process and, more importantly, enhancing their ability to offer strategic advice to clients eager to capitalize on AI's seemingly vast potential (*Dermarkar, 2020; Samiolo et al., 2023*). Many people, professions, and organizations have responded to the rise of AI with enthusiasm, viewing its societal transformation as an unquestionable improvement (*Lajoie & Gendron, 2023*). With specific regards to the adoption of AI in relation to DEI, previous studies argued that AI can play a crucial role in reducing biases (*Jora et al., 2022*). AI has had a significant impact on promoting diversity and inclusion by facilitating equal access to job opportunities and helping HR professionals and managers make more equitable decisions. This progress is driven by human experts who design, train, and continuously improve AI systems. It is especially important for those working in technology to focus on embedding diversity and inclusion into AI design. This involves using appropriate data to train AI systems to be inclusive and considering factors like gender roles and diversity when developing bots and other public-facing applications (*Daugherty et al., 2020*). Thus, this track aims at investigating the challenges and benefits of AI adoption in accounting for the promotion of DEI principles and practices within the organizations.

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In particular, this track group is set within a global context where there are numerous initiatives on equity, inclusion, and business economics, such as those recently promoted by the American Accounting Association and the European Accounting Association. For example, at European level, there is a strong commitment to promote diversity and inclusion. For example, as part of the Commission's broader commitment to equality across all EU policies, the EU Gender Equality Strategy 2020-2025 set the actions to be taken to overcome the structural barriers to gender equality in research and innovation. More specifically, it will leverage on the synergies with international and national thematic groups, such as the Italian group accredited by SIDREA "Equità e inclusione in contabilità, controllo di gestione, governance e revisione aziendale (EIREA)", which specifically focuses on the Italian context with the aim of fostering research, teaching, and third-mission engagement on equity and inclusion in business economics within the Italian landscape.

Furthermore, authors presenting their work in this track can decide to submit their final paper to the European journal of volunteering and community-based projects, which aims to address issues related to the third sector and community-based activities. Thus, contributions investigating the impact the DEI actions have in different third sector entities, such as voluntary organizations, social promotion associations, philanthropic bodies and social enterprises are encouraged.

## Keywords

*Diversity & inclusion; Knowledge Management; Social justice; accounting; AI; Digital technology*

## Organizers

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## Guidelines

Researchers wishing to contribute are invited to submit an **EXTENDED ABSTRACT** (in editable format) of **min 500 and max 1000 words** not later than **31 JANUARY 2025**, using the submission procedure available on the 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 for both extended abstracts as well as full papers available on IFKAD site: [www.ifkad.org](http://www.ifkad.org)

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## Important dates

<b>31 January 2025</b>	<i>Extended Abstract submission deadline</i>
<b>24 February 2025</b>	<i>Acceptance notification to authors</i>
<b>20 April 2025</b>	<i>Early-Bird registration cut off</i>
<b>02 May 2025</b>	<i>Full paper submission deadline</i>
<b>31 May 2025</b>	<i>Registration deadline</i>
<b>2-4 July 2025</b>	<i>Conference sessions</i>

## For further information

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