ARTIFICIAL INTELLIGENCE AND THE TRANSFORMATION OF MANAGEMENT PHILOSOPHY: A STRUCTURED CRITICAL REVIEW OF EMERGING PARADIGMS, ETHICAL CHALLENGES AND FUTURE RESEARCH DIRECTIONS

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ABSTRACT

As artificial intelligence increasingly held sway over managerial decisions, the scope of its effect on decisional agency, information governance and accountability remained disparate within management literature. This structured critical review examined 12 journal articles, clarifying between conceptual arguments, normative readings and empirical data. Conceptual contributions were made by considering five facets of analysis: decisional agency, authority, organisational knowledge, employee participation and accountability. Four tensions emerged: assistance-dependence, authority-responsibility, knowledge-participation and efficiency-legitimacy. The review's core contribution was an integrative framework of how algorithmic authority could extend without a change in formal responsibility and employee decision rights. It differentiated between access to information versus interpretative authority, participation in data versus participation in authority, and perceived fairness versus proven fairness. Three propositions explained relationships among decision influence, human agency and responsible information governance. The review found that AI related transformation was about re-configuring management decision making structures more than just technology adoption. The bounded evidence base restricted generalisation, and the framework identified a clear set of questions to investigate when AI supported managerial agency and when it consolidated organisation power.

Keywords: *Artificial intelligence; Management philosophy; Algorithmic management; Decision authority; Ethical accountability.*

1. INTRODUCTION

AI posed an important challenge to management scholarship: who exercised managerial judgement when algorithms increasingly shaped decisions for which people remained responsible? Generative systems might generate suggestions or suggestions for human review, while algorithmic management could deploy such generated data to coordinate the work of staff, and to monitor and evaluate. These trends had implications not only for productivity, but for questions about managerial legitimacy, including the foundations of managerial authority and accountability. Korzynski et al. (2023) examined generative AI as a context for reconsidering established management theories, while Shi (2026) proposed that effective

decision authority could shift without equivalent changes in formal organisational responsibility.

Management philosophy offered assumptions through which organisations drew conclusions and spread or concentrated authority, through which human input shaped outcomes, and through which organisations limited or accepted responsibility for consequences. Neither organisational arrangements nor management philosophy necessarily changed in response to technological innovation. An organisation could craft complex algorithms that still reflected the same hierarchy of decision-making and reporting. Or, even if information was interpreted by a new group or set of individuals, that organisational arrangement would potentially have a different effective distribution of authority and responsibility. This distinction was important because arrangements enabled by AI might permit participation alongside concentration of power. Krzywdzinski et al. (2025), through a qualitative inquiry, demonstrated how negotiated implementation and employee input could be coupled with marginal participation in subsequent interpretation of data. De Stefano and Taes (2023), meanwhile, argued for collective safeguards governing algorithmic managerial power.

The problem settled in this paper stemmed from the fact that it did not adequately integrate these relationships into explaining management-philosophy change. Increased access to information could be interpreted as enhanced judgement, employee involvement as meaningful participation, and continued human responsibility as evidence of effective oversight. However, these were not fungible; Managers could receive recommendations without controlling their assumptions; employees could contribute data without influencing its application; and formally accountable individuals could possess limited practical authority to challenge decisions. The organisational consequences were significant: apparent managerial empowerment could conceal dependence, and collaborative implementation could leave consequential decision rights unchanged. The authority arguments of Shi (2026) and the participation findings of Krzywdzinski et al. (2025) provided complementary reasons to investigate these distinctions together.

Three knowledge gaps structured the question. First, the literature I reviewed needed to clarify whether the focus was on the changes in managerial tools or the legitimate assumptions supporting their management. Korzynski et al. (2023), for instance, raised theoretical issues relating to generative AI but did not conclude that conceptual change entailed philosophic change. Second, explanations of judgement, authority, knowledge and participation should have been drawn in more closely. Examining these dimensions separately could obscure situations in which technological assistance expanded while interpretive authority remained concentrated. Third, the relationship between ethical aspirations and demonstrated organisational conditions required greater precision. Normative safeguards supplied reasons for governing algorithmic power, but their desirability did not establish their effectiveness.

Together, these gaps called for a critical synthesis that connected theoretical claims with their evidential foundations rather than treating different forms of contribution as equivalent findings (Korzynski et al., 2023; De Stefano & Taes, 2023; Krzywdzinski et al., 2025). In this context the paper has conducted a systematic critical review of the 12 assessed journal

articles, separating conceptual claims, normative considerations, and evidence. It has investigated five topical arenas, namely managerial judgement, authority, organisational knowledge, employee participation, and ethical accountability. Three questions are central to the discussion: how did the assessed literature conceptualise the effects of AI on managerial judgement and authority? What tensions linked organisational knowledge, participation, and accountability? And what conceptual linkages would make sense of emerging algorithmic effects along with formal lines of responsibility and employee decision authority? The review was bounded in order to explore analytically complex relationships; it was not comprehensive. The study made three interconnected analytical contributions. Firstly, it produced an integrative framework that explained how algorithmic influence could grow without responsibility or participation systems changing in a commensurate way. Secondly, it refined three axes of analysis: (a) information access versus interpretive authority, (b) participation in data versus participation in governance, and (c) perceived fairness versus demonstrated fairness, which elucidated conceptually how increased technological possibility might occur while organisational power was concentrated in a few areas. Thirdly, it redrew the four exhibited tensions, including assistance-dependence, responsibility-influence, knowledge-participation and efficiency-legitimacy, as three propositions about decision authority, employee agency and accountable governance. What this contribution did was link these relationships within a single explanation based on the evidence being evaluated. Its contribution was not to claim the components had not been recognised, but to frame their interrelation within a single framework that considered AI-related digital transformation to be a matter of how organisations organised legitimate value judgement, decision rights and responsibility, with its proposed relationships remaining open to empirical testing.

2. LITERATURE REVIEW

2.1 Conceptual and Theoretical Foundations

Conceptual Foundations

Evolving technology (AI) consisted of computational systems that produce information, detect patterns, offer suggestions and support decision making in organisational context. Its forms of use were generative AI, decision support, human resource analytics and algorithmic coordination. Korzynski et al. (2023) looked at how generative AI spurred rethinking of management theories and Samarasinghe and Medis (2020) suggested combining human and machine resources into strategic HRM. Management philosophy involves the presumption and core beliefs justifying organisational goal, power and human input. So, its reform would involve changes to those assumptions: faster analysis or automated evaluation may lead to maintaining hierarchical goals. This review therefore treated AI as an organisationally embedded capability whose philosophical significance depended on how recommendations influenced legitimate judgement, decision rights and responsibility.

The example of managerial judgement included citing the evidence, weighing the options and choosing an action in context. Bajracharya (2025) framed managerial judgement in technical, individual, organisational and environmental contexts. Interpretive authority was the ability to interpret information as constraining or enabling action and could be distinguished from access

to recommendations as access to recommendations did not necessarily equate to control over their assumptions or application. Formal responsibility described assigned obligations, whereas effective decision influence concerned practical control over objectives, alternatives and action. Shi (2026) suggested algorithmic influence could increase without corresponding increases in managerial responsibility. These distinctions directed attention towards whether accountable managers possessed sufficient understanding and discretion to question recommendations, rather than treating formal approval as evidence of meaningful oversight.

Organisational knowledge was about know-how and consensus, learning about differences due to feedback and experience. Knowledge accumulation was assumed to allow adaptation without requiring control over interpretation. Employee participation was different from human agency, as mere contribution of information was not interpreted as involving influence over goals or decisions. Krzywdzinski et al. (2025) used contextual elements to define the distinction between data participation and governance participation. Ethical accountability meant understanding, contestability and responsibility; legitimacy was about justification or acceptance of authority. De Stefano and Taes (2023) offered collective mechanisms of safeguards, while Huo and Liu (2026) studied perceptions of fairness. These ideas helped to distinguish 'perceived fairness' from independently evidenced fairness, and to link knowledge and participation with the organisational conditions governing AI.

Theoretical Foundations

Socio-technical systems theory was the primary theoretical anchor as it clarified the co-dependent relationship of technological systems and the social organisation of work (Trist & Bamforth, 1951). In this context, it was used to inform the review of potential computational influence and the nature of employee participation, interpretive power and managerial control. The review drew on this framework to investigate how AI could support collaboration while implementation concentrated consequential influence among particular actors. Meaningful integration therefore required consideration of the decision rights attached to human involvement, rather than involvement alone, in terms of the participation proposition. Bounded rationality addressed decision-making with incomplete information and limited capacity (Simon, 1955). AI challenged this with increased analytical assistance, but also with reliance on algorithmic framing and suggestions. The relevant question concerned whether managers retained the understanding and opportunity to scrutinise outputs. Korzynski et al. (2023) provided this theoretical illumination. The perspective shed light on the assist–dependence dilemma, while allowing to look into how interpretive control related to how influential decisions were.

Agency theory (Jensen & Meckling, 1976) dealt with delegation, interests diverging and monitoring in relationships within organisations. Agency theory provided guidance for investigations of whether formal role-players had available power over decisions mediated by AI, with focus on the designers, owners and users of these systems. Shi's (2026) authority argument helped connect these information dependencies with the responsibility-influence tension. Contractual monitoring played a limited role in explaining participation and power. Organisational justice separated analyses of treatment into four types: distributive, procedural,

interpersonal and informational (Colquitt, 2001). These lenses allowed analysis of outputs, decision processes, justifications and voice under algorithmic control. Positive judgements were not sufficient, however, to demonstrate the organisation was adhering to external criteria of fairness. Read alongside the collective safeguards proposed by De Stefano and Taes (2023), this perspective informed the governance proposition. Together, the four lenses connected technological influence with judgement, participation and responsibility, providing theoretical grounds for relationships requiring empirical investigation.

3. METHODOLOGY

3.1 Review design

Methodology A structured critical review method was used to synthesise fragmented literature on AI and management philosophy (Grant & Booth, 2009; Snyder, 2019; Torraco, 2005). The analysis focused on managerial judgement and authority, organisational knowledge, participation and accountability. Pure conceptual, normative and empirical papers are differentiated. A PRISMA flow diagram guided transparent reporting of searches and results; this does not assume complete systematic coverage (Page et al., 2021).

3.2 Information sources and eligibility

Open Alex and Google Scholar searches date (1 January 2018 to 13 October 2026). Open Alex 13 October search was performed; verification, retrieval and assessment were on 14 October. Six searches were performed with title-and-abstract expressions, publication-date limits and a cursor-based approach via the Open Alex application programming interface.

Table 1. OpenAlex search expressions

Query	Search expression
Q01	("artificial intelligence" OR "generative AI" OR "machine learning") AND ("management philosophy" OR "management theory" OR "managerial rationality")
Q02	`"algorithmic management"`
Q03	`("artificial intelligence" OR "generative AI" OR "machine learning") AND ("managerial authority" OR "organizational control" OR "organisational control")`
Q04	`("artificial intelligence" OR "generative AI" OR "machine learning") AND ("managerial decision making" OR "organizational decision making" OR "organisational decision making")`
Q05	`("human AI collaboration" OR "human-AI collaboration") AND (management OR organization OR organisation)`

Query Search expression

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Q06  ("artificial intelligence" OR "generative AI" OR "machine learning")
     AND ("ethical governance" OR "people management" OR "human resource
     management")
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Google Scholar expressions included “artificial intelligence” “management philosophy”, “algorithmic management” “authority” and “human-AI collaboration” “management”. Topical captures and known-study checks were distinguished. Access restrictions limited retrieval. OpenAlex responses, timestamps and exports were preserved; a repeated query on 14 October served as validation and was excluded from identification totals.

Table 2. Eligibility criteria

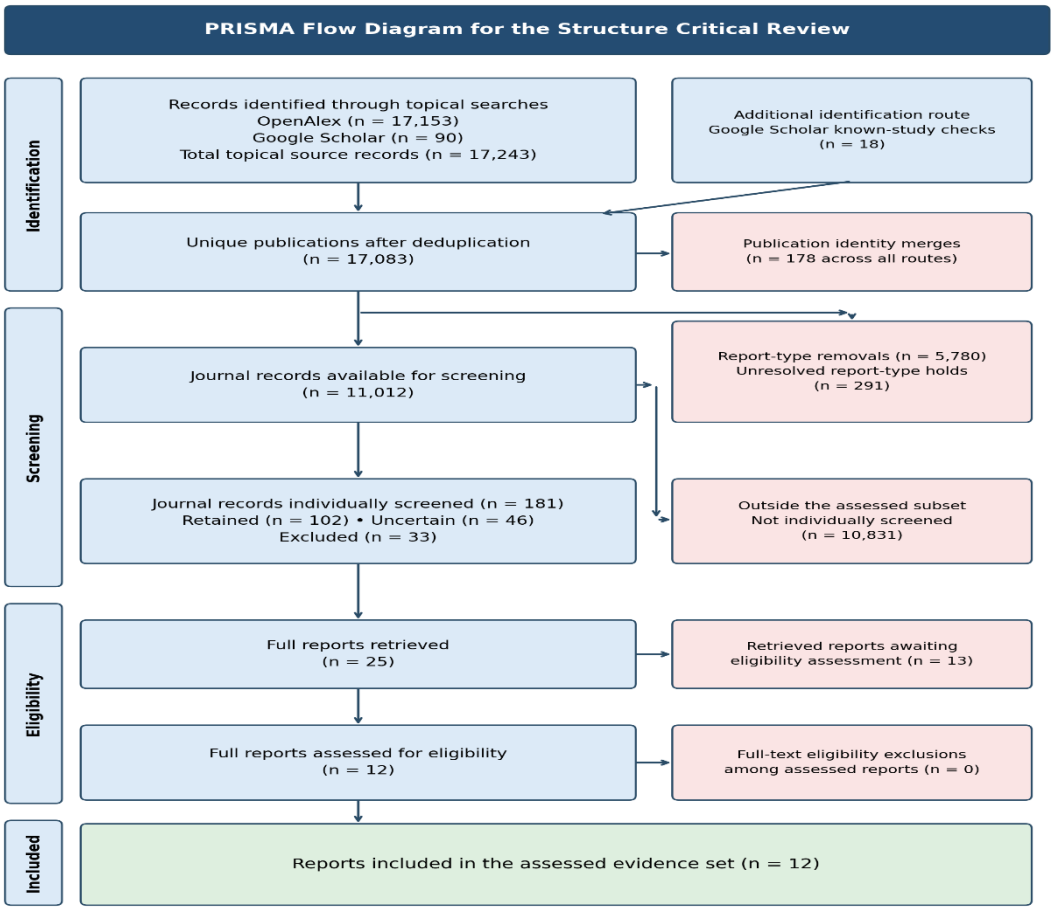
Dimension	Applied criterion
Publication period	1 January 2018–13 October 2026
Language	English
Publication format	Journal contribution; identity and publication status checked during full-text assessment
AI relevance	Substantive treatment of AI, generative AI or algorithmic management
Management relevance	Implications for judgement, authority, knowledge, human roles, control or ethical governance
Evidence type	Conceptual, narrative, normative, qualitative or quantitative
Exclusions	Technical applications without management implications, incidental AI references and confirmed retractions

3.3 Record consolidation and selection

Open Alex had 17,912 query hits, merged into 17,153 source ids. Google Scholar had 90 topical records + 18 known-study checks, merged into 17,261 source memberships. Matching was performed on canonical digital object identifiers, normalised titles and compatible bibliographic metadata. After 178 identity merges, there were 17,083 unique publications. Format classification identified 5,780 records outside the journal policy and 291 unresolved types, leaving 11,012 journal candidates. Automated processing prioritised records. Individual title-and-abstract assessment covered 181 candidates: 102 were retained, 46 remained uncertain and 33 were excluded. No individual assessment was made on the other 10,831 candidates. Of 25 retrieved reports, 12 had completed eligibility assessments; 13 remained incompletely assessed. Assessment completion and resource availability determined selection.

Seven reports were conceptual or narrative; one normative and four empirical. A single empirical report included four component studies, so reporting count was separated from study count.

Figure 1. PRISMA Flow Diagram for the Structured Critical Review



3.4 Extraction, appraisal and synthesis

Extraction recorded bibliographic identity; evidence type; theory; context; design; results or argument; implications and limitations. Supporting page references, IDs, metadata differences retained. Conceptual reports evaluated for clarity of argument, types of evidence offered, transparency of their selection and validity; normative reports evaluated for bases of governance assertions. Qualitative case was descriptively appraised. Two single surveys were appraised by JBI (2020) cross-sectional checklist (sampling, measurement, confounding, statistical analysis). The domains were relevant to appraising the multisite study report survey; the scenario experiment received qualitative appraisal. No aggregate quality score or retrospective numeric threshold for exclusion was applied. Comparative thematic synthesis analysed the five analytical dimensions, separating formal responsibility from effective influence, data participation from governance participation, and perceived from demonstrated fairness. In addition to understanding claims, design limitations were also considered. Derived relationships remained propositions for testing; heterogeneous quantitative findings were not pooled.

3.5 AI involvement and transparency

Open AI conversational AI assistant aided searches, amalgamation, deduplication, prioritisation, individual review, extraction, appraisal, synthesis and drafting. Scripts provided support with processing, calculations and reconciliation and figures. AI had performed the review of studies in principle. Screening, extraction and appraisal were performed by AI assisted single review with independent human verification yet to be completed. Automated prioritisation was not comparable with individual review. Audit materials preserved searches, source captures, matching evidence, assessment reasons, retrieval records and page-specific extraction. Partial retrieval, incomplete screening, availability constraints and single-assessor decisions limited interpretation to the 12 assessed reports, without claims of exhaustive coverage or universal effects.

4. RESULTS

4.1 Characteristics of the assessed literature

The structured critical review synthesised 12 assessed journal reports addressing AI-related changes in managerial judgement, authority, organisational knowledge, employee participation and ethical governance. The reports represented different forms of evidence, which were distinguished throughout the synthesis.

Table 3. Evidence characteristics of the assessed reports

Evidence category	Reports	Percentage	Principal contribution
Conceptual and narrative contributions	7	58.33%	Theoretical explanations of changing management assumptions and proposed organisational frameworks
Normative legal analysis	1	8.33%	Collective safeguards and governance of algorithmic managerial power
Qualitative organisational case study	1	8.33%	Contextual evidence concerning negotiated implementation, knowledge and participation
Standalone cross-sectional surveys	2	16.67%	Reported associations involving organisational learning and managerial judgement
Multi-study quantitative report	1	8.33%	Three surveys and a randomised scenario experiment concerning fairness, uncertainty and interpersonal relationships
Total	**12**	**100.00%***	

Most were conceptual and narrative papers. As a result, the data supported theory building more than the broad statements about AI impacts to organisations. Four reports had original data-gathering studies but their approaches and settings were very different. One report of quantitative data included four component studies; hence the 12 reports were not treated as 12 independent empirical studies. The 12 reports were published in 12 different journals, with one

report per journal. Each journal contributed 8.33% to the set being assessed. OpenAlex was credited on all 12 reports in the identification register. Though Google Scholar was among the sources searched, none of the included articles was identified solely through that source. Figure 2 showed the journal and information-source distribution.

Table 4. Evidence Matrix of the 12 Included Studies

The matrix used journal reports as the counting unit. Research gaps were derived from the assessed findings and limitations; they were not necessarily stated explicitly by the original authors.

No.	Author(s), year and article title	Method/evidence type	Principal finding or argument	Research gap(s)	Full article link
1	Korzynski et al. (2023). *Generative artificial intelligence as a new context for management theories: Analysis of ChatGPT*	Conceptual viewpoint; no original empirical data	Generative AI provided a context for reconsidering bounded rationality, organisational knowledge, human relations and bureaucracy.	Empirical evidence was needed to determine whether AI changed underlying management assumptions or primarily supported existing practices. Cross-sector and longitudinal comparisons remained necessary.	https://doi.org/10.1108/CEMJ-02-2023-0091
2	Shi (2026). *Artificial Intelligence-Embedded Restructuring of Enterprise Decision Authority: A Re-examination from the Perspective of Management Theory*	Conceptual theoretical analysis	AI could redistribute effective decision authority while formal managerial responsibility remained unchanged.	The proposed mechanisms required empirical testing. Research needed to measure algorithmic influence, managerial discretion, overrides and accountability across organisational levels.	https://doi.org/10.63313/ebm.9154
3	Mittal and Saxena (2025). *Innovation Management in the Age of Generative AI: Strategic Challenges and Opportunities for Business Leaders*	Conceptual and narrative framework	Generative AI required changes to innovation capabilities, organisational processes, collaboration and ethical governance.	The framework lacked empirical validation. Comparative research was needed to examine how governance arrangements and human–AI collaboration influenced innovation outcomes.	https://doi.org/10.64006/jetim/1205
4	Ademola (2024). *Dynamic Theory in Artificial Intelligence (AI)—An Exposition*	Conceptual exposition	AI-related uncertainty supported adaptive strategy, continuous learning and responsible governance.	Longitudinal evidence was needed to establish when adaptive management improved outcomes. Clearer construct definitions and stronger evidential support were required.	https://doi.org/10.22624/aims/v10n3p1

No.	Author(s), year and article title	Method/evidence type	Principal finding or argument	Research gap(s)	Full article link
5	Samarasinghe and Medis (2020). *Artificial Intelligence Based Strategic Human Resource Management (AISHRM) for Industry 4.0*	Literature-based conceptual model	Strategic HRM was framed around the integration of human and machine resources, analytics and organisational strategy.	Empirical tests were needed of the model's implications for employee agency, fairness, workforce capabilities and organisational performance. Proposed benefits were not measured outcomes.	https://doi.org/10.34257/gjmbrgvol20is2pg7
6	Bajracharya (2025). *Factors of Managerial Decision-Making in the Age of Artificial Intelligence*	Narrative conceptual review	AI-supported decisions depended on interacting individual, organisational, technological and environmental factors, including culture, authority and transparency.	A reproducible evidence-selection procedure was absent. Empirical research was needed to examine interactions among managerial capabilities, organisational power and AI-supported decisions.	https://so13.tci-thaijo.org/index.php/IMJ/article/download/3454/2376
7	De Stefano and Taes (2023). *Algorithmic management and collective bargaining*	Normative legal and policy analysis	Collective bargaining, consultation and co-determination offered safeguards against algorithmic managerial power alongside individual protections.	Comparative empirical evaluation was needed to establish whether these arrangements improved worker voice, contestability and accountability across institutional settings.	https://doi.org/10.1177/10242589221141055
8	Stark and Pais (2021; issue dated 2020). *Algorithmic Management in the Platform Economy*	Conceptual organisational-sociology essay	Ratings, rankings and platform relationships distributed control while potentially obscuring responsibility and accountability.	Empirical research was needed to trace responsibility across platform actors and compare platform control with conventional organisational supervision.	https://doi.org/10.6092/issn.1971-8853/12221
9	Krzywdzinski, Schneiß and Sperling (2025; early view 2024). *Between control and participation: The politics of algorithmic management*	Qualitative logistics case study using interviews, observation, workshops and documents	Negotiated objectives and domain expertise shaped implementation. Knowledge could become concentrated among managers and specialists despite restrictions on individual surveillance.	Multi-case and cross-country research was needed, with stronger representation of workers. Participation in data production needed to be distinguished from influence over interpretation and decisions.	https://doi.org/10.1111/ntwe.12293

No.	Author(s), year and article title	Method/evidence type	Principal finding or argument	Research gap(s)	Full article link
10	Basu et al. (2026). *Is a Failed Product Still a Product? Integrating Systematic Management Theory and Empirical Evidence on Organizational Learning in AI-Driven Enterprises*	Reported cross-sectional purposive survey of 83 professionals	Product-failure perceptions were associated with organisational learning, with a reported r = .49. Failure was interpreted as organisational feedback.	Replication required clearer measurement, recruitment information, confounder control and statistical reporting. Longitudinal evidence was needed to establish temporal relationships.	https://doi.org/10.36948/ijfmr.2026.v08i02.74634
11	Kamaluddin, Waras and Widada (2026). *Cognitive Offloading in AI-Supported Decision Making: Implications for Managerial Judgment Quality*	Reported cross-sectional purposive survey of 248 managers	Cognitive offloading was negatively associated with judgement quality, with a reported coefficient of −.32; metacognition provided a positive pathway.	Experimental or longitudinal research using objective decision tasks was needed to establish causal direction. Measurement transparency and the publication-date discrepancy required clarification.	https://doi.org/10.55927/fjst.v5i4.52
12	Huo and Liu (2026). *Algorithm Brings People Closer: Fairness and Uncertainty in Interpersonal Relationship Closeness Under Algorithmic Management*	One report containing three cross-sectional surveys and one randomised scenario experiment	Algorithmic management was linked to perceived fairness, uncertainty and colleague closeness; experimental outcomes concerned immediate perceptions.	Cross-country field studies and longitudinal measures of actual workplace relationships were needed. Perceived fairness required distinction from independently assessed algorithmic fairness.	https://doi.org/10.3390/systems14030333

Integrative research gap: The assessed literature provided limited combined empirical evidence explaining how AI redistributed managerial judgement, effective authority, organisational knowledge, employee participation and accountability. These dimensions offered a basis for the review's integrative framework, while their relationships remained open to empirical testing.

4.2 Thematic findings

Five interconnected themes emerged from the comparative synthesis. These themes concerned changes in the foundations of management rather than technological adoption alone.

Table 5. Thematic findings and their implications for management philosophy

Theme	Principal evidence	Synthesised finding	Implication for management philosophy
Managerial rationality and judgement	Korzynski et al. (2023); Shi (2026); Bajracharya (2025); Kamaluddin et al. (2026)	AI expanded informational support while introducing dependence on algorithmic framing and cognitive offloading.	Decision quality required examination of how human judgement interacted with algorithmic recommendations.
Authority and organisational control	Shi (2026); Stark and Pais (2021); Krzywdzinski et al. (2025)	Algorithms could influence available choices and distribute control without transferring formal responsibility.	Effective authority could diverge from positions specified in organisational hierarchies.
Organisational knowledge and learning	Korzynski et al. (2023); Ademola (2024); Krzywdzinski et al. (2025); Basu et al. (2026)	AI-supported knowledge processes could facilitate learning while concentrating interpretation among managerial and technical specialists.	Access to data and authority to interpret data represented different organisational resources.
Human agency and participation	Samarasinghe and Medis (2020); Mittal and Saxena (2025); Krzywdzinski et al. (2025)	Human–AI collaboration was proposed as a management model, but participation varied across implementation stages.	Employee involvement required influence over decisions, rather than participation in data production alone.
Ethical governance and accountability	De Stefano and Taes (2023); Stark and Pais (2021); Mittal and Saxena (2025); Huo and Liu (2026)	Accountability, collective safeguards and perceptions of fairness shaped the interpretation of algorithmic management.	Ethical management extended beyond technical performance to responsibility, contestability and employee voice.

4.2.1 Managerial judgment and rationality

Korzynski et al. (2023) proposed generative AI as a context for rethinking managerial rationality. Shi (2026) highlighted algorithms' primacy over strategic options and Bajracharya (2025) found a system of interacting individual, organisational, technological and environmental factors. Kamaluddin et al. (2026) measured 248 managers and found a negative relation from cognitive offloading to judgement quality (path coefficient .32); metacognition offered a positive pathway. Due to cross-sectional self-reporting and incomplete reporting of measures, interpretation was restricted. Thus, computational support alone was tested in relation to dependence, and not contingent to poor judgement caused by AI.

4.2.2 Authority and organisational control

Shi (2026), formal managerial accountability may remain as long as algorithms "continue to shape information and options". According to Stark and Pais (2021), "Platform control" exists via "ratings, rankings and dispersed oversight" in ways that can make responsibility opaque.

Krzywdzinski et al. (2025) argued that negotiated objectives and domain expertise created a logistics implementation and later interpretation that could centralise knowledge among managers and specialists. These contributions connected effective authority with control over objectives, interpretation and action. They did not establish universal managerial displacement.

4.2.3 Organisational knowledge and learning

Korzynski et al. (2023) reconsidered organisational knowledge, while Ademola (2024) focused on adaptation and ongoing learning. Basu et al. (2026), with 83 practitioners, found a relationship between product-failure perceptions and organisational learning, r =.49. Due to small recruitment and lack of measurement and statistics, interpretation was affected. Krzywdzinski et al. (2025) showed that employees could contribute expertise without equivalent influence over its interpretation. Knowledge accumulation consequently differed from equitable participation in knowledge use.

4.2.4 Human agency and participation

For example, Samarasinghe and Medis (2020) suggested that the human and machine resources need to be combined, whereas Mittal and Saxena (2025) associated AI enabled innovation with collaboration and governance. The above-mentioned conceptual models were not found to have effects on agency. Krzywdzinski et al. (2025) found that surveillance protections did not necessarily ensure participation in data interpretation or organisational improvements. Human agency therefore required attention to consequential decision influence beyond implementation involvement.

4.2.5 Ethical governance and accountability

Without assessing the effectiveness, De Stefano and Taes (2023) suggested collective bargaining, consultation and co-determination as safety nets. Stark and Pais (2021) addressed accountability tensions. Mittal and Saxena (2025) incorporated governance into innovation management. Huo and Liu (2026), through three surveys and one randomised scenario experiment, examined perceived fairness, uncertainty and colleague closeness. Their findings concerned associations and immediate perceptions; they did not establish objective algorithmic fairness or enduring workplace improvements.

4.3 Integrative interpretation

Four tensions connected the thematic findings.

Table 6. Integrative tensions identified in the assessed evidence

Management tension	Interpretation	Evidential boundary
Assistance–dependence	Analytical support could accompany excessive cognitive delegation.	Conceptual and cross-sectional evidence did not establish general causality.

Management tension	Interpretation	Evidential boundary
Responsibility–influence	Formal accountability could persist while algorithms shaped choices.	The divergence required direct organisational measurement.
Knowledge–participation	Expanded data capacity could coexist with concentrated interpretation.	The clearest contextual evidence came from one qualitative case.
Efficiency–legitimacy	Operational benefits could coexist with fairness and accountability concerns.	Proposed safeguards and favourable perceptions did not establish governance effectiveness.

These tensions illustrated ways of thinking about the issues that also needed to be looked at more closely. They raised the possibility that AI-related management change was contingent upon the interaction of technological capabilities and decision-making arrangements within the organisation.

4.4 Gaps in research

The synthesis found scant empirical integration between judgement, authority, knowledge, participation and accountability. Key priorities were to differentiate evolution of assumptions from delivery performance; differentiate formal responsibility from real influence; and differentiate being a source of data from participation in governance. Cross-sectional self-reporting and the short lead time of scenario results limited ability to draw conclusions on judgement, learning and relationships. The evidence was in favour of constructing a framework, but not proving one AI-enabled paradigm had replaced others.

5. DISCUSSION

5.1 AI and the restructuring of management philosophy

The synthesis implied that philosophically AI was important as organisations used it as a means to justify, as a means to exercise authority and as a means to allocate responsibility. Korzynski et al. (2023), and Shi (2026) provided conceptual descriptions of change in rationality and authority but did not find evidence of a general change. The dominant interpretation was that organisational arrangements shaped whether technological capabilities supported participation, accountability and adaptation.

5.2 Managerial judgement and reliance

AI increased informational resources, perhaps at the expense of more reliance on algorithmic framing. In the context of bounded rationality, as processing power increased it did not lead to more understanding and/or autonomous interrogation. Bajracharya (2025) and Shi (2026) placed these relationships within organisational environment and power relations. Kamaluddin et al. (2026) offered exploratory evidence of cognitive offloading equating to weak judgement but reverse causation and uncontrolled variables were still plausible. On theoretical grounds, it was managers' ability to assess advice, to acknowledge uncertainty, and

to question assumptions that needed to be examined first before a general effect could be attributed to AI.

5.3 Authority, knowledge and employee participation

Shared knowledge resulted in an account for shifts in effective authority without shifts in formal hierarchy. Distributed platform control was described by Stark and Pais (2021), while negotiated implementation turned out to be compatible with concentrated interpretation (Krzywdzinski et al. 2025). This finding qualified the collaborative models proposed by Samarasinghe and Medis (2020) and Mittal and Saxena (2025). Employee involvement needed to be understood at every stage of implementation from socio-technical angles. In exercising specialist skills, understanding the data and regulating its use, each had varying levels of clout.

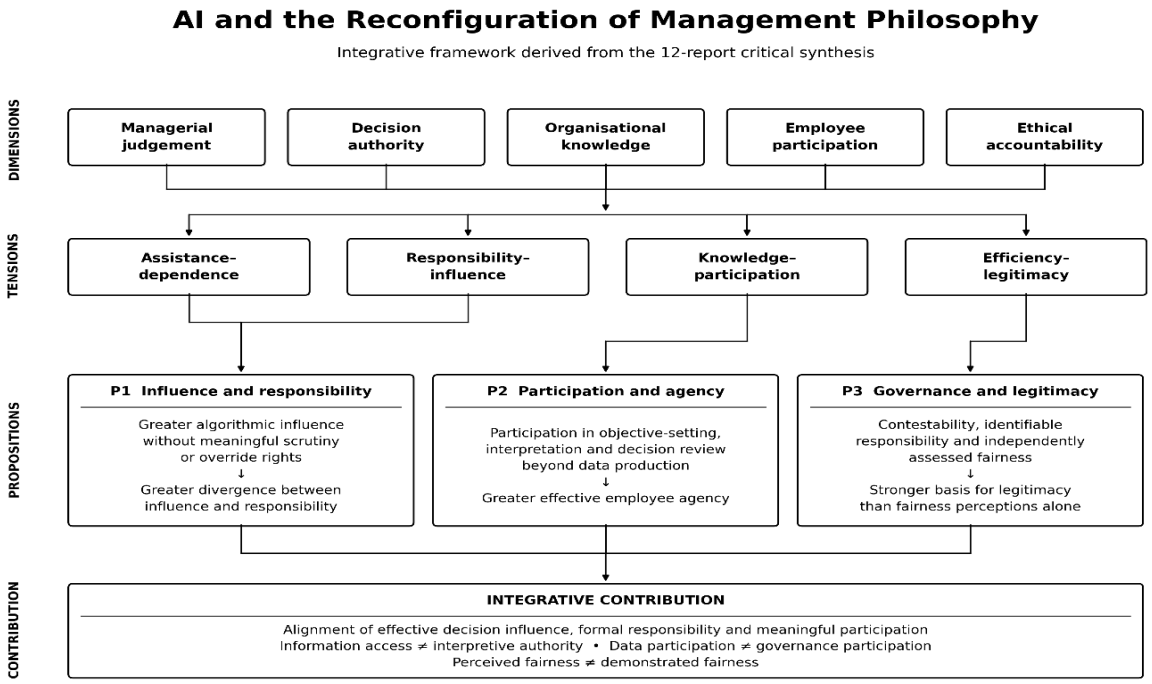
5.4 Ethical governance and managerial legitimacy

Governance linked system performance with explanation, contestability and identifiable responsibility. Collective safeguards were introduced by De Stefano and Taes (2023) in addition to the Stark and Pais (2021) concern for accountability, but their effectiveness remained to be tested empirically. Huo and Liu (2026) elucidated the differentiation between perceptions of fairness and properties of the system evaluated on its own. An organisational justice perspective assisted in contextualising the previous findings about employee evaluations, but good perceptions did not suffice to satisfy a minimum of ethics, making legitimacy a matter of both results and the institutions that allow impacted groups to challenge outcomes.

5.5 Integrative framework

It linked decision influence with responsibility and participation. It proposed that AI-related management change depended on whether organisational decision arrangements developed alongside technological capabilities. Korzynski et al. (2023) and Shi (2026) provided the rationality and authority aspect; Krzywdzinski et al. (2025) clarified the difference between the contribution of knowledge and interpretative power; De Stefano and Taes (2023) and Huo and Liu (2026) differentiated the governance and equity of power. The value of the original is to amalgamate these axes into an account of how increased AI power can exist under concentrated power. The framework is conceptual and needs empirical validation.

Figure 2. Integrative Framework of AI and the Reconfiguration of Management Philosophy



These tensions were brought into focus by the framework through three dichotomies. Firstly, information access was distinguishable from interpretive authority. To be provided with an AI-recommendation did not enable its assumptions to be harnessed, its evaluative criteria to be understood or its organisational use to be determined. This linked Korzynski et al's (2023) rationality argument to Shi's (2026) formal/effective authority distinction. Secondly, Participation in data was not equivalent to governance participation. The involvement of employees in collecting data or implementing a system does not guarantee that they would be influential in setting the agenda, interpretation or following decisions. Krzywdzinski et al. (2025) gave the most definitive contextual evidence for this. Third, perceived and actual fairness diverged. Although responses to the system by workers were among critical work outcomes, positive perceptions did not necessarily mean decisions were fair, contestable or whether the system was appropriately regulated. This bridged the empirical work of Huo and Liu (2026) with the accountability issues raised in Stark and Pais (2021) and De Stefano and Taes (2023).

5.5.2 Proposed relationships

Three propositions were also translated into relationships that required empirical testing in the synthesis.

Proposition 1 - Greater authority and scrutiny. Greater algorithmic influence without corresponding managerial opportunities to examine, challenge or override recommendations would increase divergence between effective decision influence and formal responsibility. The proposition relied on Shi (2026)'s authority distinction. Kamaluddin et al. (2026) provided the concern with managerial scrutiny without establishing the relation.

Proposition 2 - Organisational agency. Employee involvement in objective-setting, interpretation and review would be associated with greater agency than involvement confined to data production. This proposition combined findings from Krzywdzinski et al's (2025) participation dimension with the descriptive and participatory collaborative models of Samarasinghe and Medis (2020) and Mittal and Saxena (2025), with a focus on relevant and substantive influence.

Proposition 3 - Fairness and accountable governance. Meaningful contestability, identifiable responsibility and independently assessed fairness would provide a stronger basis for organisational legitimacy than favourable fairness perceptions alone. This proposition bridged collective assurances (De Stefano & Taes, 2023), accountability worries (Stark & Pais, 2021) and perception-based evidence (Huo & Liu, 2026).

5.5.3 Contribution to management philosophy

The framework connected managerial influence, interpretive authority, participation and accountability to explain how expanded AI capability could coexist with concentrated power. Its contribution concerned alignment between technological influence, decision rights and responsibility. Human use on its own did not guarantee 'effective' oversight, where permissions to challenge or change decisions were limited. The novelty was in combining these differences in a single account of all 12 reports, still of uncertain generalisability.

5.6 Impact on management practices and future research

Additionally, managers should review override rights, interpretive control, influence by employees and identifiable accountability in relation to technological capabilities. This is where the above syntheses came into play and were not empirically tested as a general recommendation.

Long term studies may explore shifts in assumptions and decision rights among managers. Comparative case studies may follow participation in the setting of objectives, the production, interpretation and use of data. Field experiments and objective-based decision tasks may determine the effects on help, reliance and judgement. Governance research should assess whether safeguards improved accountability and organisational outcomes. Conceptual dominance, isolated empirical environments and selection limitations constrained generalisation. The resulting agenda concerned how organisations translated AI capabilities into distributions of judgement, authority, participation and responsibility.

6. CONCLUSION

This rigorous critical review combined 12 evaluated journal reports to its framework on managerial judgement, authority, organisational knowledge, employee participation and ethical accountability. The four tensions of assistance-dependence, responsibility-influence, knowledge-participation and efficiency-legitimacy identified helped to conceptually explain how increased AI capability could be compatible with centralised authority and limited participation.

6.1 Theoretical and practical implications

Accordingly, the model linked technology influence to the allocation of rights and responsibility and differentiated between access to information and interpretive authority, participation in data and participation in governance, and perceived fairness and demonstrated fairness. These differences led to three testable propositions. In practice, organisations need to look at the managerial opportunities to question advice, the scope of employee power to impact major decisions and the existing formal accountability.

6.2 Limitations and future research

Conceptual preponderance and empirical design limitations restricted generalisation. Evidence showed that management philosophy did not change across all sites. Longitudinal studies, comparative cases and field experiments are needed on effective authority, substantive participation and governance effects in different organisational contexts. Such research could clarify how organisations translated AI capabilities into legitimate judgement, decision influence and responsibility.

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