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From compliance to strategy: artificial intelligence as a knowledge translation infrastructure in business ecosystems

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Abstract

Purpose – This paper aims to examine how artificial intelligence (AI) can facilitate knowledge translation (KT) within the accountant–small and medium-sized enterprises (SMEs) business ecosystem, addressing the widening gap resulting from the decline in compliance-based accounting services and SMEs' growing need for accessible strategic advisory support.

Design/methodology/approach – This study uses an interventionist research approach to examine the development and implementation of the Strategy Revolution platform as an AI-enabled KT system. The platform incorporates the Strategic Footprint methodology, mapping firms across 71 strategic variables, supported by AI-driven analytics and a professional community. Empirical evidence is gathered from pilot implementations involving accountants and SMEs, combining qualitative data (interviews, observations and questionnaires) with quantitative platform-generated data.

Findings – The findings of this study show AI supports KT by reducing cognitive load, validating with science, encouraging peer learning and creating feedback loops for improvement. The platform fosters ongoing knowledge sharing, shifts accountants from compliance to strategic advisors and boosts collective competitiveness. As a qualitative and exploratory study, these results are interpretive and do not confirm economic or performance benefits.

Originality/value – This paper enhances knowledge management by framing AI-enabled platforms as ecosystem-level infrastructures for knowledge sharing. It introduces algorithmic mediation in KT processes and shows how AI can change professional roles and bridge knowledge gaps among actors. While much literature on generative AI in knowledge work views AI as a productivity aid, this study uniquely theorizes AI as a KT infrastructure at the inter-organizational ecosystem level. Algorithmic mediation is seen as a fourth translation mode, complementing Carlile's (2004) syntactic, semantic and pragmatic types.

Keywords Knowledge translation, Artificial intelligence, Business ecosystem, Accounting professionals, Strategy revolution

Paper type Research paper

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1. Introduction

The accounting profession is undergoing a significant transformation driven by digitalization and artificial intelligence (AI), which systematically automates traditional compliance services, such as bookkeeping, tax preparation and statutory auditing, thus decreasing the revenues that historically formed the core economic base of the profession (Massaro *et al.*, 2023; Yi *et al.*, 2023). At the same time, small and medium-sized enterprises (SMEs) face increasing strategic uncertainty: they need to manage digital transformation, adapt to constantly changing regulatory frameworks and update their competitive strategies, yet they often lack access to affordable, qualified strategic advice (Dal Mas *et al.*, 2023; Durst *et al.*, 2024; Durst and Edvardsson, 2012; Massaro *et al.*, 2016).

This parallel decline in accounting revenues and SMEs' limited access to strategic expertise forms what can be called a knowledge paradox: a structural inefficiency where an abundance of specialized knowledge among professional actors does not lead to effective value creation for the entrepreneurial ecosystem (Dal Mas *et al.*, 2023; Le-Dain *et al.*, 2023; Massaro *et al.*, 2016). Knowledge translation (KT) can be defined as the process of sharing, adopting and using knowledge among diverse actors with different languages, skills and needs (Bratianu *et al.*, 2024; Dal Mas *et al.*, 2020, 2023; Graham *et al.*, 2006). KT offers a useful theoretical perspective for understanding and solving this paradox. In professional and entrepreneurial ecosystems, there remains a significant challenge in turning diverse knowledge resources into integrated strategic insights that can create systemic competitive advantages (Kianto *et al.*, 2017; Massaro *et al.*, 2019; Trequattrini *et al.*, 2019).

This article deepens the understanding of AI's role as a KT enabler in creating competitive advantage within a business ecosystem by analyzing the case of Strategy Revolution, an AI-enabled platform designed to tackle the KT challenge within the Italian accountant–SME ecosystem. The platform combines a structured diagnostic tool that maps SMEs' strategic profiles across 71 variables and 80 business model patterns with AI-driven analytics and a certified professional community, enabling ongoing knowledge exchange that helps accountants shift from compliance specialists to strategic advisors (Paoloni *et al.*, 2022).

The urgency of this transformation is not merely conceptual but also evident in the accelerating diffusion of AI across professional services. In practice, adoption is most visible in the automation of high-volume compliance processes, for example, automated bookkeeping and bank reconciliation, pre-filling and review of tax returns, document classification and data extraction from invoices and risk-based sampling in auditing, while generative tools are increasingly used to draft reports, summarize regulatory updates and support client communication. These are precisely the processes that historically anchored the profession's fee base, which clarifies why their automation simultaneously reshapes the economics and the professional identity of the accounting firm.

Against this backdrop, three bodies of scholarship remain only loosely connected. Research on the transformation of intellectual professions documents what AI automates but says comparatively little about how displaced professionals can reposition themselves; the KT literature explains how knowledge is reshaped across boundaries but has concentrated on human intermediaries; and the emerging work on AI in professional services tends to treat the technology as an efficiency tool rather than as a translational infrastructure. The specific and still underexplored gap addressed here lies at their intersection: how AI can enable KT within the accountant–SME ecosystem while balancing algorithmic automation with managerial oversight and human strategic judgment. Addressing this gap matters both theoretically, because it extends KT theory to computational agents operating at the ecosystem level, and practically, as the sustainability of an entire professional category

depends on whether compliance expertise can be translated into accessible strategic advice. Accordingly, this study pursues two objectives:

(1) to examine how an AI-enabled platform supports KT within the accountant–SME ecosystem; and

(2) to identify and theorize the mechanisms through which AI mediates this translation.

These objectives are addressed through two research questions (RQs):

RQ1. How does an artificial intelligence-enabled platform enable knowledge translation between accountants and small and medium-sized enterprises?

RQ2. Through which mechanisms does artificial intelligence mediate this process, and with what consequences for professional roles?

This study is organized as follows. Section 2 reviews the literature on AI's impact on intellectual professions, the KT paradigm within business ecosystems and AI's role as a mechanism for transferring professional knowledge. Section 3 describes the research methodology. Section 4 presents the case study findings. Sections 5 and 6 explore and critically analyze the theoretical and practical implications, research limitations and future research directions.

2. Literature review

2.1 Artificial intelligence and the transformation of intellectual professions

AI integration is causing a fundamental reshaping of intellectual professions, systematically automating routine cognitive tasks while also opening new avenues for high-value advisory services (Cubric, 2020; Drydakis, 2022; Rahman *et al.*, 2021; Seethamraju and Hecimovic, 2022; Sjödin *et al.*, 2020). In the accounting field, this technological shift enables a move from simple tax compliance to more advanced functions, such as predictive analytics for financial planning and non-financial or ESG reporting (Estep *et al.*, 2024; Kokina *et al.*, 2025; Stein Smith, 2024). AI serves as a catalyst for improving decision-making efficiency: by enabling accurate demand forecasting and providing real-time decision-support systems, it allows for the extraction of strategic insights from complex data sets across diverse sectors like health care, finance and supply chains (Alex Avelar and Jordão, 2024; Bagnoli *et al.*, 2022; Islam *et al.*, 2025; Massaro *et al.*, 2023). The implementation of these technologies not only speeds up decision processes but also improves their inherent quality and predictive accuracy (Collins and Moons, 2019).

However, the diffusion of AI raises systemic concerns about professional identity and the sustainability of traditional business models (Islam *et al.*, 2023; Jobstreibizer *et al.*, 2025). A significant variation in adoption rates is evident: while the financial sector rapidly integrates AI, other areas face structural barriers related to data access, regulatory limits and organizational resistance (Cao *et al.*, 2024; Loureiro *et al.*, 2021). Despite its increasing relevance in boosting productivity and competitiveness within professional firms, AI remains paradoxically underexplored compared to more established technologies like cloud computing, blockchain or the Internet of Things (Han *et al.*, 2023; Schmitz and Leoni, 2019; Spanò *et al.*, 2021). The successful implementation of AI does not rely on technological adoption alone; it heavily depends on managerial readiness and the development of hybrid, cross-functional skills (Santoro *et al.*, 2024; Savastano *et al.*, 2024). Building internal capabilities and encouraging interdepartmental collaboration are key to turning technological potential into organizational value (Islam *et al.*, 2026; Kinkel *et al.*, 2022). Therefore, it is crucial to

examine AI's impact on all stakeholders while also addressing ethical concerns and skill gaps (Loureiro *et al.*, 2021). Ultimately, the accounting profession must evolve its identity from compliance watchdog to strategic partner, in which AI functions as not just automation but also a real catalyst for new types of knowledge work and deeper client relationships (Brescia *et al.*, 2025; Metcalf *et al.*, 2019).

2.2 Knowledge translation in business ecosystems and accounting contexts

KT differs from traditional models of information transfer because it involves a transformative and adaptable process: knowledge is not just transferred, but must be reshaped to effectively cross diverse contexts characterized by unique organizational cultures and absorptive capacities (Dal Mas *et al.*, 2020, 2023; Savory, 2006; Simeone *et al.*, 2017). While knowledge transfer emphasizes the exchange and straightforward processing of information (Carlile, 2004), KT involves an interpretive activity in which a concept rooted in a specific intellectual domain is redefined to gain meaning and usefulness within a different setting (Bratianu *et al.*, 2024).

This dynamic becomes especially important when actors differ greatly in terms of technological skills, social capital and cultural intelligence (Milagres and Burcharth, 2019). KT is closely linked to knowledge mobilization, a process that connects academic research with the operational practices of organizations and institutions, thereby shaping policy and programmatic change (Anderson and McLachlan, 2015; Davis and Aggarwal, 2020).

In contemporary business ecosystems, KT emerges as a critical determinant of collaboration among heterogeneous actors pursuing shared strategic objectives (Le Dain and Merminod, 2014; Darwish *et al.*, 2020). In knowledge-intensive markets, the ability to render distinctive competencies intelligible to stakeholders is essential for sustaining competitive advantage (Kianto *et al.*, 2018).

The literature highlights several tools for KT, including mentoring, the codification of best practices, digital platforms and design artifacts (Bratianu *et al.*, 2024; Simeone *et al.*, 2017, 2018). Although these processes have been widely studied in fields like education (Straus *et al.*, 2008), start-ups (Dal Mas *et al.*, 2023) and health care (Cobianchi *et al.*, 2022), their use in the accounting area shows unique features that are still not well understood.

Management accounting systems act as catalysts for turning tacit knowledge into organizational assets (Ditillo, 2012; Massaro *et al.*, 2019). However, the effective use of these tools requires a strong foundation of prior experience, an element often missing in start-ups and SMEs undergoing business model shifts, making it hard to apply conventional KT frameworks (Paoloni *et al.*, 2019, 2022).

Within the ecosystem connecting accountants and SMEs, the "translation gap" is worsened by differences in language and skills: on one side, professionals focused on compliance but often lacking managerial and strategic advisory expertise; on the other side, entrepreneurs with deep operational knowledge but struggling to express complex strategic needs (Paoloni *et al.*, 2022; Thomas, 2020). This mental barrier prevents the full spread of innovation and the achievement of systemic competitive advantage.

2.3 Artificial intelligence as an enabling tool for knowledge translation in accounting services

AI-based technologies serve as innovative tools for closing KT gaps. AI algorithms go beyond simple automation, functioning as scanning and interpretive tools that can detect hidden patterns and emerging risks not immediately visible to human analysts (Sætra, 2023). This potential is especially clear in integrating ESG criteria, where AI allows for real-time monitoring of stakeholder sentiment and predictive analysis of unstructured data sets,

turning large volumes of environmental and social data into practical strategic insights (Sætra, 2023; Di Tullio *et al.*, 2019). Experience from health care shows how AI can effectively close the gap between research and practice through neural networks, natural language processing and computer vision applications (Oppioli *et al.*, 2023; Reddy *et al.*, 2019).

For accounting professionals, AI redefines how knowledge is created and shared, requiring the development of hybrid skills that combine data interpretation, ethical governance and communication design (Ahmed *et al.*, 2022; Savastano *et al.*, 2024). The use of tools like corporate chatbots and generative AI platforms not only streamlines communication but also enables more agile, innovative and evidence-based decision-making processes (Islam *et al.*, 2026; Santoro *et al.*, 2024). Empirical research confirms a positive link between AI-driven decision-making capabilities and firm performance, highlighting decision speed and quality as key mediating factors (Giachino *et al.*, 2024). AI-enabled platforms can serve as "KT infrastructures" through four main pathways: structuring strategic knowledge with diagnostic frameworks; generating contextualized insights via pattern recognition; supporting peer-to-peer learning; and establishing recursive feedback loops to improve knowledge artifacts (Brunswicker and Schecter, 2019; Secinaro *et al.*, 2023). Despite this potential, a notable gap remains in the literature regarding AI as a specific enabler of KT within the accountant–SME ecosystem. In particular, it is still underexplored how organizations can balance algorithmic automation with managerial oversight and human strategic judgment (Islam *et al.*, 2025). Addressing this gap is a key goal of the current study.

Alongside this potential, a growing critical literature cautions that the same algorithmic systems introduce distinctive risks for knowledge work (Dong *et al.*, 2025), and these risks must be acknowledged before AI can credibly be framed as a KT enabler. Three concerns are particularly relevant here. First, over-reliance, or automation bias: because outputs are often presented with an appearance of objectivity, users may defer to them uncritically, displacing rather than supporting professional judgment, which makes "keeping humans in the loop" a central design requirement (Metcalf *et al.*, 2019). Second, opacity: the reasoning of large language models and machine-learning systems is frequently not inspectable, complicating accountability in advisory contexts where professionals must be able to justify their recommendations (Vaassen, 2022). Third, algorithmic error and hallucination: generative systems can produce fluent but incorrect or fabricated content (Liu and Lin, 2026), with potentially serious consequences in regulated domains such as accounting, auditing and taxation (Agrawal and Kotwani, 2026). These risks reinforce the view that the successful deployment of AI depends not on automation alone but on managerial readiness, hybrid skills and sustained human oversight (Islam *et al.*, 2025; Loureiro *et al.*, 2021). This critical lens directly informs the design rationale of the intervention analyzed below, in which AI is deliberately positioned as an aid to, rather than a substitute for, professional judgment.

Synthesizing the three strands reviewed above clarifies the precise location of the gap this study addresses. The literature on intellectual professions establishes that AI is reshaping accounting work (Section 2.1); the KT literature explains how knowledge must be reshaped to cross boundaries between heterogeneous actors (Section 2.2); and the literature on AI as a KT enabler indicates that algorithmic systems can support this reshaping (Section 2.3). These strands, however, have developed largely in parallel. What remains underexplored is their intersection: how an AI-enabled platform can act as a shared translational infrastructure within the accountant–SME ecosystem, simultaneously reducing the cognitive cost of strategic analysis, conferring legitimacy on a redefined professional role and circulating knowledge across an entire professional community, rather than merely automating discrete

tasks within a single firm. It is this ecosystem-level, role-transforming function of AI in KT that the Strategy Revolution case is designed to illuminate.

3. Research methodology

3.1 Interventionist research approach

This study uses an interventionist research approach (Costantini, 2025; Lukka and Wouters, 2022), a methodological paradigm where the researcher does not limit their role to passive observation of organizational phenomena but actively intervenes in the field by designing, implementing and testing innovative solutions that change existing practices. This approach is especially suitable for exploring complex KT problems within professional ecosystems, where the goal is to not just describe the current situation but also actively help transform it while also creating rigorous theoretical knowledge (Sein *et al.*, 2011; Yin, 2014).

Interventionist research differs from traditional action research in its dual focus: on the one hand, addressing practical problems relevant to involved stakeholders; on the other hand, producing generalizable theoretical contributions that advance the scientific state of the art. In the present study, this duality materializes through the development and implementation of the Strategy Revolution platform as a concrete intervention aimed at enabling KT within the accountant–SME ecosystem, alongside the identification and theorization of the mechanisms through which AI can support such processes.

3.2 Research context and setting

The research examines the Italian ecosystem connecting accountants and SMEs, led by the Ca' Foscari University as part of its triple-helix mission (Massaro *et al.*, 2022; Secundo *et al.*, 2018). This ecosystem faces issues: declining accounting revenues because of automation; SMEs' difficulty accessing affordable, qualified strategic advice; and language and skill gaps between compliance professionals and entrepreneurs with operational knowledge but limited strategic articulation. It illustrates inefficiency in knowledge transfer, where diverse knowledge types among players (academic, entrepreneurial and accounting expertise) fail to create systemic advantage.

3.3 Data collection and analysis

Data collection used a mixed-methods approach, combining qualitative and quantitative sources. Qualitative data included:

- semi-structured telephone interviews with pilot accountants at each project end, focusing on AI usefulness, challenges in strategic convergence and responses to methodology;
- participant observations during group calls, recording debate dynamics and themes; and
- structured questionnaires on technological preferences, platform usability, firm profiles and development needs.

The pilot drew on three participant groups, summarized in Table 1. The first group comprised approximately 170 master's students at Ca' Foscari University plus 13 executive students, who stress-tested the platform on simulated business cases before professional deployment. The second, and analytically central, group comprised 50 certified accountants operating nationwide who used the platform to deliver strategic advisory projects to SME clients between March and December 2025. The third group consisted of accountants reached through professional associations, who accessed the platform for individual testing.

Table 1. Characteristics of the pilot participants

Group	Composition	*N*	SMEs involved	Period	Primary data sources
Group 1 (pre-pilot)	Master's students testing simulated cases	~170	Simulated	2024–2025	Usability feedback
	Executive MBA program's students testing simulated cases	13			
Group 2 (core pilot)	Certified accountants delivering SME advisory projects	50	10	Mar–Dec 2025	Interviews, observations, questionnaires and platform data
Group 3 (outreach)	Accountants via professional associations (self-testing)	139	106	2025	Self-test feedback

Source(s): Authors' own work

Quantitative data derived from the platform included initial, post-convergence and future strategy footprints, with 71 variables, importance scores and alignment percentages, enabling comparisons across strategies and sectors. Qualitative data were thematically coded; transcripts and notes were segmented, labeled and grouped into patterns. More specifically, qualitative material was analyzed through a structured, two-cycle thematic analysis. In the first cycle, interview transcripts, observation notes and open-ended questionnaire responses were segmented into meaning units and assigned open, descriptive codes that stayed close to participants' own wording. In the second cycle, related codes were aggregated into higher-order categories. The four AI-enabled KT mechanisms presented in Section 4.3 were derived inductively from this process: each mechanism corresponds to a higher-order category that recurred across multiple participants and data sources and that could be linked to an observable platform feature. To make this derivation transparent, Table 2 maps each mechanism to its definition, the platform feature that enacts it, illustrative code and representative empirical evidence. Categories were retained as mechanisms only

Table 2. The four artificial intelligence-enabled knowledge translation mechanisms

Mechanism	Definition	Enacting platform feature	Illustrative codes
1. Reduction of cognitive complexity	AI lowers the cognitive load of analyzing 71 variables across several managers	Automated gap analysis; synthetic diagnostic reports; coherence suggestions	Time saved; manageable complexity; guided analysis
2. Legitimization through scientific authority	AI confers epistemic legitimacy on the accountant's redefined advisory role	Structured AI reports; academic backing; 71 validated variables; 80 patterns	Credibility; rigor not opinion; client acceptance
3. Facilitation of peer learning	AI organizes scattered experiential knowledge into community-level insights	Project clustering; peer suggestions; AI summaries of community calls	Shared practice; learning from peers; tacit-to-explicit
4. Generation of feedback loops	Aggregated platform data recursively refine the knowledge artifact	Cross-SME data analysis; new-pattern suggestion; compatibility updates	New pattern; method refinement; sector adaptation

Source(s): Authors' own work

when supported by more than one data source, thereby grounding the findings in the data rather than in the platform's intended design.

3.4 Researcher positionality and mitigation of confirmation bias

Because most of the authors are simultaneously the designers of the Strategy Revolution platform and the researchers evaluating it, this study is exposed to a recognized risk of confirmation bias. While this dual role is legitimate, indeed constitutive, within the interventionist paradigm (Lukka and Wouters, 2022), several safeguards were adopted to mitigate this risk. First, one external researcher, who did not participate in the project, was added to the team (FD). Data-source triangulation was used, with findings corroborated across three independent types of qualitative evidence (interviews, participant observation and structured questionnaires) and cross-checked against platform-generated quantitative data, so that no mechanism rests on a single source. Third, the multi-group, multi-phase design separated development from evaluation, as the platform was first stress-tested by master's students on simulated cases before professional pilots, reducing the likelihood that favorable findings were simply designed in. Fourth, the analysis deliberately sought and recorded dissenting and negative cases, for example, instances of accountant resistance, discomfort with the "more managerial" role, and limited adoption, which are reported in Sections 4.3 and 4.4 rather than suppressed. Moreover, the project's results were double-checked and shared with a dozen of independent professionals outside of the selected panel, to get some additional views and opinions. Finally, the distinction between the platform's designed features and the observed outcomes is made explicit throughout Section 4, so that readers can separate intended functionality from empirical findings.

4. The strategy revolution case

4.1 Platform design and development

The intervention occurred in five main phases from March 2021 to December 2025. The first phase (Conceptual Design, 2021–2022) developed the Strategic Footprint as a KT tool by reviewing strategic management literature. This review adapted variables and paradoxes from the Strategic Coherence Matrix into the framework, incorporating insights from Porter's strategies, the resource-based view, business model theory and organizational studies (Hsieh and Ming, 2011; Porter, 1985). The revision of 71 variables followed a systemic completeness criterion: each represents a strategic choice that all firms face, explicitly or implicitly. Conceptual validation involved iterative workshops with four experts: a corporate strategy professor, a strategic innovation professor, a researcher in software and algorithms with expertise in business models and strategic consulting and a researcher in business ecosystems and knowledge management.

The second phase (Pattern Codification, 2022–2023) involved identifying and codifying 80 business model patterns that form the strategic knowledge base of the platform (Hunke *et al.*, 2019; Lüdeke-Freund *et al.*, 2020; Schüritz and Satzger, 2016). These patterns were derived from academic literature on business models (Gassmann and Frankenberger, 2014; Lüdeke-Freund *et al.*, 2018) and documented managerial practices through case studies (Bengtsson and Kock, 2000). For each of the 80 patterns, it was necessary to define the ideal configuration across the 71 variables of the Strategic Footprint, yielding 5,680 intersections (80 patterns × 71 variables). Validation of these intersections was carried out using a modified Delphi method (Hasson *et al.*, 2000; Keeney *et al.*, 2011), involving a panel of three experts and conducted over three sequential rounds of evaluation and revision.

The third phase (Platform Development, 2023–2025) involved developing the Strategy Revolution platform with a modular software architecture. It included four main

components: a data collection module using digital questionnaires aligned with the Strategic Footprint framework; an algorithmic analysis module that calculates footprints, alignment scores via the Pairwise Percent Agreement algorithm and normalized Euclidean distances between company footprints and reference patterns; an AI module using Large Language Models with Retrieval-Augmented Generation (RAG) architecture (Chen *et al.*, 2024; Tural *et al.*, 2024) to produce diagnostic reports, strategic suggestions and chatbot responses; and a community management module that clusters projects, facilitates best practice exchanges among certified accountants and provides AI-generated summaries of training sessions.

The platform architecture is shown in the following Figure 1.

The fourth phase (Pilot Testing and Refinement, 2024–2025) used a gradual validation approach with three user groups. The first group included more than 180 master's and executive students at Ca' Foscari University, who tested the platform using simulated business cases to identify issues and improve them before involving professionals. The second group involved 50 accountants nationwide, who completed around 10 strategic advisory projects for SME clients from March to December 2025, recording their experiences. The community call sessions aimed to keep the project alive, with accountants seeing a chance to shift from compliance to strategic advising. The third group emerged through outreach to local accountant associations, with more than 130 professionals accessing the platform for personal testing.

4.1.1 The strategic footprint as knowledge translation artifact. The Strategy Revolution's core method is the Strategic Footprint, a firm-level tool mapping strategic profiles across 71 variables in 14 dimensions, grouped into Strategy, Business Model and

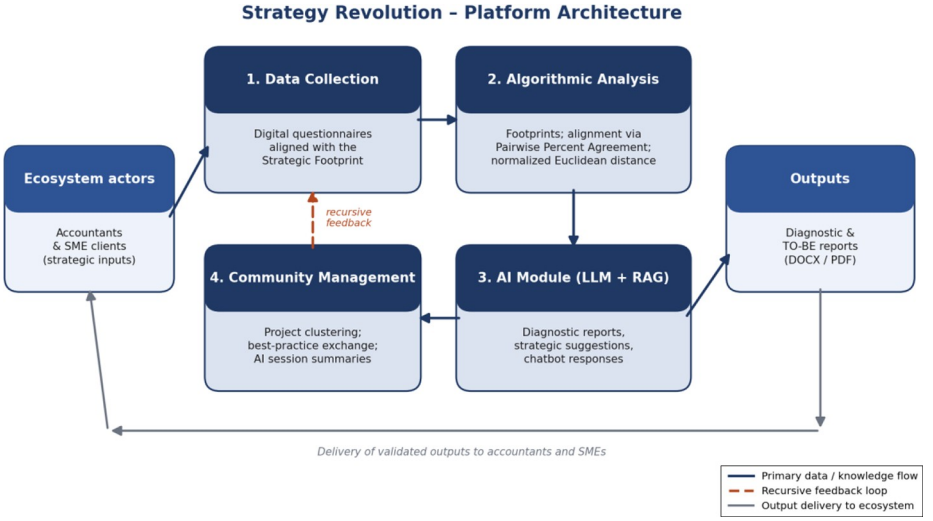

Figure 1. Modular architecture of the Strategy Revolution platform. The diagram shows the four components described above (data collection, algorithmic analysis, artificial intelligence module with Large Language Model and Retrieval-Augmented Generation and community management) together with the primary data flow, the delivery of validated outputs to accountants and small and medium-sized enterprises and the recursive feedback loop through which community activity updates the platform's knowledge base

Source: Authors' own work

Profit Model. Derived from the Strategic Coherence Matrix, it covers key strategic choices across industries and sizes, based on theories like Porter's strategies, resource-based views and business model research. Variables range from cost-reduction and efficiency to revenue-growth, with hybrids in between. This comprehensive approach surpasses traditional frameworks like the Business Model Canvas and Porter's Five Forces by integrating financial, competitive, business model and profit strategies. It helps identify inconsistencies across decision levels, acting as a boundary object according to Carlile (2004): maintaining enough structure for consistency yet adaptable for different contexts. It facilitates knowledge transfer through three mechanisms: framing variables as competitive paradoxes, visualizing coherence through color-coded graphics and assessing alignment via a score using the Pairwise Percent Agreement algorithm. This makes the Strategic Footprint a diagnostic and translational framework for transforming dispersed knowledge into organized, shared strategic configurations.

4.2 The implementation process: from AS-IS to TO-BE through artificial intelligence

The Strategy Revolution intervention progresses through four sequential phases, with AI playing different roles in supporting KT. To keep the analysis transparent, this subsection describes the platform as it was designed to operate, namely, its intended functionality and phase logic, whereas Section 4.3 reports the mechanisms that were empirically observed during the pilots. Readers should, therefore, read the present subsection as the "designed" account and Section 4.3 as the "observed" account.

Phase 1: Diagnosis of the current strategy (AS-IS) and identification of alignment gaps: The first phase diagnoses the firm's current strategy and identifies organizational gaps. Key managers (usually three to eight, depending on size) complete a questionnaire assessing 71 strategic variables. The system creates individual and aggregated strategic footprints using consensus algorithms and produces a detailed alignment gap map with scores at various levels. AI analyzes response patterns and classifies alignment into three thresholds: convergence (above 66%), ambiguity (33%-66%) and divergence (below 33%). A Large Language Model with RAG system generates a diagnostic report highlighting critical areas and suggesting priorities for the next convergence phase. This process makes strategy more explicit, revealing different interpretations of decisions once thought shared.

Phase 2: Strategic convergence: The second phase involves in-person sessions led by an accountant to address gaps identified in Phase 1. The footprint offers inferential evidence: business model choices implicitly reveal the strategy, even without discussion. AI supports this phase via a RAG chatbot giving contextual responses and coherence analyses highlighting misaligned variables. The result is the validated AS-IS footprint, with all variables at 100% alignment, showing the firm's actual, shared and explained current strategy.

Phase 3: Strategic correction and design of the future strategy (TO-BE): The third phase emphasizes strategic correction and future planning. Starting with the validated AS-IS setup, the accountant helps create a coherent TO-BE strategy through two steps. The first addresses four strategic dimensions, namely, reformulating financial, competitive, value and value proposition strategies to maintain coherence. The second adjusts business and profit models, including target customers, suppliers, resources, processes, products, distribution, market structure, societal positioning, revenue and costs. AI supports by providing coherence suggestions based on the first four dimensions and generating TO-BE reports in DOCX and PDF formats. This process makes strategy explicit, aligned and well-structured, leading to a cohesive, redesigned strategy.

Phase 4: Pattern matching and generation of innovation options: The fourth phase introduces pattern matching and innovation options. The system calculates the affinity between the firm's TO-BE footprint and 80 business model patterns from academic literature, using normalized Euclidean distance in a 71-variable space. It shows the ten most and least similar patterns, each with detailed profiles including case studies, impacts on Business Model Canvas components and related requirements and risks. A specialized RAG chatbot, with access to all 80 patterns, provides contextualized responses. This phase broadens the firm's strategic view by exposing management to validated innovation archetypes, bridging academic knowledge and practice.

4.3 Artificial intelligence-enabled knowledge translation: empirical mechanisms

The analysis of the initial pilot projects carried out by certified Strategy Revolution accountants during the 2024–2025 biennium uncovers four ways in which AI acts as a KT facilitator within the ecosystem. Whereas Section 4.2 set out how the platform was designed to function, the four mechanisms reported here are grounded in the empirical material gathered during the pilots. Each mechanism is summarized in Table 2, which links it to the platform feature that enacts it, to illustrative codes from the analysis and to representative evidence.

Mechanism 1: Reduction of cognitive complexity: The 71 variables of the Strategic Footprint define a decision space that would be cognitively overwhelming without algorithmic support. Manually comparing the individual footprints of eight managers across these 71 variables would require analyzing 568 values and identifying patterns of convergence and divergence through a labor-intensive, bias-prone process. AI significantly reduces this mental workload by automating gap analysis, generating synthetic reports that highlight critical variables needing priority convergence and offering coherence suggestions that narrow the range of strategically viable TO-BE configurations. Qualitative feedback gathered through semi-structured interviews consistently affirms the value of this complexity reduction. Through this mechanism, AI does not replace professional judgment but supports it, enabling accountants with limited prior strategic consulting experience to navigate a complex methodological framework. One accountant declared:

> I would never leave AI to decide on my behalf. However, under the academic team's guidance, I was impressed by the full potential of AI-empowered tools for my job. We all know about AI; we read and hear a lot about it, but trying it in business is completely different. I was truly shocked by the speed and accuracy of the analysis I could get! Hours of manual work could become minutes with the right tool, reducing complexity and saving precious time.

*Mechanism 2: Legitimization through scientific authority***:** Italian family-owned SMEs often resist advisory services from their accountants, perceived as only handling finances and taxes and not credible in management. AI legitimizes this through scientific signals: organized reports with visuals and narratives; academic backing from the university; and a methodology with 71 validated variables and 80 literature-based patterns. These signals show rigor, not opinion. Through this approach, AI functions as a symbolic enhancer of epistemic legitimacy, lowering resistance rooted in identity and facilitating acceptance of the accountant's new advisory role. One of the participants highlighted:

> Mine is one of the most renowned accounting firms in the area. However, almost all of my clients ask our staff about taxes, financial decisions, and contracts. I struggled a bit to convince some of them that we could do more. Highlighting the connection to the University and its long tradition, especially by sharing the final reports, gave us more credibility, even on the managerial side. The rigorous methodology we employed was well received and appreciated by my clients.

Mechanism 3: Facilitation of peer learning within the professional community: The Strategy Revolution platform connects certified accountants, with AI promoting best-practice sharing by grouping similar projects based on sector, firm size and strategic issues. It suggests connecting with accountants with similar experience and offers AI-generated summaries of community calls, transforming transcripts into structured insights. This helps convert tacit knowledge, like managing strategic convergence in family businesses, into explicit, shareable learning. AI acts as a meta-translator, organizing scattered experiential knowledge into community-level insights. One professional declared:

> I must say that before this experience led by Ca' Foscari, I tended to limit my connection with my professional community, beyond the minimum, such as mandatory lifelong learning education and training updates. We all know how to do our traditional job. However, engaging more in strategy, innovation, and management was a new challenge, and sharing ideas and thoughts with our peers and the University staff was a real pleasure and a practical way to increase our knowledge. Moreover, being part of an elite group meant dealing with professionals who shared similar ideas, concerns, and perspectives about the future of our work and the role we can play with our clients.

Mechanism 4: Generation of feedback loops for continuous methodological refinement: Platform usage generates structured data from many SMEs, fueling research that finds recurring patterns by sector and firm size, as well as new configurations not mapped to existing patterns. AI analyzes data sets to suggest new patterns, update compatibility values and customize methods for sector-specific quirks. This recursive process refines the knowledge artifact, turning the platform into a dynamic KT system.

Collectively, these four mechanisms demonstrate that AI facilitates KT not merely through automation but also by reconfiguring cognitive, symbolic, social and epistemic dynamics within the professional ecosystem.

4.4 Professional role transformation: from compliance to strategy

A key result of the Strategy Revolution is transforming accountants' professional identity and market position. Traditionally, especially in Italy, accountants relied on technical skills in taxation, financial reporting and compliance. However, automation through digital platforms and AI erodes this model, shrinking profits and raising competition. The platform shifts their role from compliance to strategic advising across three linked dimensions. The first, cognitive reframing, changes how accountants view their roles. Instead of focusing only on reporting and tax, they now engage clients in strategic thinking about positioning, value and business models. A 71-variable framework lowers barriers to strategic consulting, enabling those without formal training to use a scientific approach. AI reports and suggestions reduce uncertainty, boosting confidence and self-efficacy in offering advisory services.

The second dimension, relational reconfiguration, describes how accountant-entrepreneur relationships evolve from transactional to dialogical. Traditionally, compliance interactions are episodic and document-focused, but convergence sessions and TO-BE workshops involve longer face-to-face meetings with multiple members of client management. Accountants noted deeper trust: entrepreneurs shared sensitive issues like conflicts, doubts and investments, rarely discussed in standard fiscal dealings. Within the qualitative accounts gathered, several accountants associated this shift with a perceived strengthening of client relationships and with less emphasis on price in their client conversations, which they interpreted as a move toward a more strategic than procedural relationship. These are reported as participant perceptions rather than as measured economic outcomes: the present exploratory design does not permit causal claims about client retention, pricing or financial performance, and such effects would require the longitudinal testing outlined in the limitations.

The third dimension, economic repositioning, involves trying new pricing models like fixed fees and retainers for strategic advisory. While revenue data is preliminary, consulting projects tend to have higher margins than compliance services and help the firm stand out in a commoditized market. This shift does not mean leaving compliance behind; instead, it integrates compliance into a broader strategic advisory role, making it part of a comprehensive value proposition.

The transformation faced resistance as some accountants felt uneasy about their new "more managerial" roles. AI helped reduce this resistance by providing structured algorithms, validated variables and a formal framework that offered security. Participating in the certified community also rebuilt collective identity, as seeing peers succeed eased the shift from compliance expert to strategic advisor.

Overall, the case shows AI-enabled KT can change professional roles by lowering cognitive barriers, increasing legitimacy with clients, encouraging peer identity redefinition and supporting sustainable repositioning. It redefines the boundary between technical expertise and strategic advisory skills in knowledge-intensive fields, affecting the broader professional ecosystem.

5. Discussion

The findings from the Strategy Revolution intervention encourage systematic engagement with three related but distinct areas of scholarly inquiry: KT theory, the development of AI-enabled knowledge management systems and research on professional identity transformation in digitalized service environments. This section explores each of these contributions in turn before presenting practical implications and future research directions.

5.1 Theoretical contributions

5.1.1 Extending knowledge translation theory through algorithmic mediation. This study advances KT scholarship by showing that AI creates a new way of mediating knowledge, beyond speeding up existing methods. Carlile (2004) notes three translation types (syntactic, semantic and pragmatic), based on increasing complexity. The four mechanisms in this study suggest a new fourth approach: algorithmic mediation, in which AI acts as a translation agent embedded within structures, transforming diverse strategic knowledge into understandable formats for actors working across cognitive gaps.

To be precise about its theoretical status, algorithmic mediation is best understood neither as a fourth point on Carlile's syntactic–semantic–pragmatic continuum nor as a mere acceleration of those three modes, but as a distinct category defined by the nature of the translating agent rather than by the complexity of the boundary being crossed. The three established modes describe what must happen to knowledge as boundaries become harder to cross; algorithmic mediation instead specifies what performs the translation, namely, a computational system embedded in the infrastructure rather than a human actor. For this reason, it does not displace the constructs of boundary objects and knowledge intermediaries but reconfigures their division of labor. The Strategic Footprint remains a boundary object in the classical sense, yet the work of activating it across professional communities, previously the province of a skilled human broker, is partly assumed by the algorithmic layer. Algorithmic mediation should, therefore, be read as complementary to these prior concepts rather than as a replacement for them: it presupposes boundary objects to operate upon and brokering functions to perform, while relocating part of the brokering agency from situated human judgment to embedded computation. This positioning makes the contribution categorical rather than incremental, and it also bounds the claim, as algorithmic mediation

augments but does not eliminate the human intermediary, whose interpretive and relational judgment remains necessary wherever the system's outputs are partial, opaque or contested.

This marks a shift from earlier KT work, which focused on human intermediaries like boundary spanners and knowledge brokers (Dal Mas *et al.*, 2023; Savory, 2006). In the Strategy Revolution, human intermediaries, like accountants, still play a key role, but AI enhances their ability through diagnostics, coherence analyses and pattern-matching. AI supports rather than replaces judgment, helping professionals without strategic training operate in complex environments. This suggests KT frameworks should recognize computational systems' agentic role in managing knowledge flows in modern ecosystems.

The Strategic Footprint functions as a boundary object, as Carlile (2004) describes: it maintains methodological consistency across contexts but supports different uses by accountants, entrepreneurs and researchers. Embedding this object in an AI environment boosts its ability to translate across domains. Unlike traditional boundary objects needing skilled intermediaries, the platform's AI system creates diagnostic narratives, identifies coherence issues and offers configurations without deep strategic expertise. This extends boundary object theory into AI-enabled knowledge management, showing that algorithmic mediation can reduce the skill needed to activate complex artifacts across professional boundaries.

5.1.2 Artificial intelligence-enabled knowledge management systems as ecosystem-level translation infrastructures. The Strategy Revolution platform highlights a broader principle in knowledge management: AI platforms can act as ecosystem-level KT systems. Earlier research focused on internal flows and organizational memory (Kianto *et al.*, 2017; Schiuma *et al.*, 2012). This study shows that AI platforms can span organizations, aggregating diverse knowledge from accountants, SMEs and academics into a shared, evolving knowledge base that supports ecosystem-wide competitive advantage. The recursive feedback loop, a key mechanism, enhances diagnostic and pattern-matching abilities through iterative cycles, reflecting organizational learning as a dynamic, data-driven process (Brunswicker and Schecter, 2019). This suggests systems should include structured data collection and algorithmic analysis to evolve alongside professional practices. The platform's community aspect, where AI facilitates peer learning via project grouping and summaries, expands traditional communities of practice with algorithmic knowledge sharing. Instead of organic social growth alone, AI accelerates community building and tacit knowledge organization, transforming scattered expertise into accessible, reusable knowledge for the entire ecosystem. This links technological tools with social learning, showing algorithmic mediation actively shapes the social environment for collective knowledge. Overall, AI KM platforms are shifting from tools aiding individual or organizational work to infrastructures influencing entire professional ecosystems, broadening the field's theoretical scope and impacting platform design and ecosystem governance.

5.1.3 Professional identity transformation and the catalytic role of artificial intelligence. A third contribution relates to how professional identity evolves with AI in knowledge-intensive roles. This study finds that accountants view the platform as cognitive support, enabling role growth rather than replacement, aligning with the results reported by Davenport and Kalakota (2019). AI fosters a constructive link with professional identity when integrated with human-controlled, judgment-based processes.

Three interconnected dimensions of transformation (cognitive reframing, relational reconfiguration and economic repositioning) occur sequentially. AI diagnostics reduce barriers to strategic consulting, enhancing self-efficacy, which leads to trust-based client relationships and sustainable repositioning away from compliance services. AI acts as a catalyst, sparking a self-reinforcing process of identity and practice change that neither AI

nor humans could achieve alone. This extends prior research (Secinaro *et al.*, 2023), pinpointing cognitive and relational mechanisms of AI-enabled hybridization.

Identity tensions and resistance are significant. AI-validated structures, such as variables and outputs, reduce reputational risk, serving as epistemic scaffolding that boosts scientific authority and lowers role expansion costs. This supports theories on institutional legitimacy (Biloslavo *et al.*, 2020; Kianto *et al.*, 2018) and shows that digital frameworks can enhance legitimacy.

5.2 Practical implications

The Strategy Revolution case offers insights for professional service firms, platform designers and associations aiming to leverage AI for knowledge transfer and value creation. For firms, AI's strategic value lies in supporting judgment, especially where formal training is lacking, by integrating AI into solid frameworks to reduce uncertainty and boost confidence. Community-based learning helps rebuild professional identity by sharing best practices and shifting toward strategic advising. For platform designers, key principles include incorporating diagnostic frameworks to convert implicit knowledge, ensuring AI outputs convey legitimacy to non-specialists, implementing recursive learning for continuous improvement and transforming tacit knowledge into explicit community assets. For associations and policymakers, the Italian example of the National Council shows how professional bodies can guide AI adoption through coordinated programs combining training, platform access and community support, essential for long-term profession sustainability amid automation pressures.

5.3 Limitations and future research

This study has limitations but highlights areas for future research. First, it is confined to the Italian accountant–SME ecosystem, with features like many family-owned micro and small enterprises, a compliance-focused culture and unique regulations, which may limit applying findings elsewhere. Comparative studies across European or international ecosystems are needed to test broader applicability of the KT mechanisms and professional transformation observed and to see how cultural, regulatory and market contexts influence these mechanisms.

The qualitative data, suitable for exploratory goals, restricts causal claims about economic and performance outcomes of AI-enabled KT. Early quantitative data on strategic alignment are promising but descriptive. Future studies should use longitudinal designs to track financial performance, client retention and revenue over years, evaluating the model's economic sustainability and the impact of platform use. Long-term research into the platform's capabilities and accountants' expertise offers insights into AI-supported professional learning and ecosystem dynamics.

Although focused on accounting, mechanisms like cognitive scaffolding, epistemic legitimization, peer learning support and recursive feedback may operate similarly in other fields such as legal services, management consulting and financial advising. Comparative studies could expand understanding of AI's role in fostering professional transformation. Finally, the interaction between AI-generated knowledge and human judgment is underexplored. While accountants used discretion, specifics, when judgment overrides or complements algorithms, and effects on KT and clients, need dedicated research via protocol analysis and long-term studies.

To clarify what is context-specific and what may travel, two layers of the findings should be distinguished. The first layer is bound to the Italian accountant–SME ecosystem: the centrality of the accountant ("commercialista") as the SME's primary external advisor, the prevalence of family-owned micro and small enterprises, the compliance-oriented professional culture and the coordinating role of the national professional body are

institutional features that shaped how the platform was adopted and should not be assumed to hold elsewhere. The second layer comprises the four knowledge-translation mechanisms themselves, namely, cognitive scaffolding, epistemic legitimization, peer-learning support and recursive feedback, together with the conceptualization of an AI platform as an ecosystem-level translation infrastructure. These are advanced as analytically generalizable propositions rather than as statistically generalizable results: they are candidate mechanisms whose presence and form should be tested in settings with different advisor roles, firm structures and regulatory regimes. Accordingly, the contribution is best read as a theoretical framework derived from a single revelatory case, the transferability of which is a hypothesis for comparative research rather than an established outcome.

6. Conclusion

This study examines how AI platforms may serve as KT enablers. The Strategy Revolution example allowed to identify four mechanisms, namely, reducing cognitive complexity, scientific legitimization, peer learning and feedback loops, showing AI's role extends beyond automation to cognitive, symbolic, social and epistemic aspects of professional practice. This study conceptualizes AI-enabled platforms as ecosystem-level KT infrastructures, acting as boundary objects, tools for identity reconstruction and evolving knowledge systems. It builds on KT research by explaining how AI mediates knowledge flows in professional ecosystems marked by cognitive differences, identity conflicts and economic limits, addressing a need for empirical research on AI's cross-boundary knowledge role. From an information and knowledge management perspective, it highlights designing platforms with diagnostic frameworks, validated knowledge bases, recursive learning and community facilitation. Evidence shows such platforms can shift accountants from compliance to strategic roles, integrating expertise into broader value propositions, with implications for AI-driven professional development. These findings also reshape views on AI and professional work, framing AI as a tool for translation and integration, bridging knowledge gaps, supporting role evolution and preserving ecosystem advantages, informing scholars, practitioners and organizations shaping AI's influence on professional knowledge.

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