

EDITORIAL

Making AI Work: Integration, Value Conversion, and Responsible Implementation

Ekaterina Glebova^{1,2}

¹Higher Colleges of Technology, Dubai, UAE

²Université Paris-Saclay, CIAMS, Orsay, France

Correspondence

Corresponding author Ekaterina Glebova.

Email: eglebova@hct.ac.ae

Abstract

This editorial introduces the special issue From Adoption to Value: The Organizational Challenge of AI and Digital Transformation and argues that the central managerial challenge is increasingly shifting from technology adoption to post-adoption implementation and value creation. Drawing together four contributions, the issue highlights a sequence of interrelated challenges: sustaining user commitment, embedding technologies in professional practices, converting local efficiency gains into organizational value, and ensuring that implementation remains responsible, legitimate, and governable. The papers collectively show that adoption does not necessarily imply integration, that technical or task-level performance does not automatically translate into end-to-end organizational outcomes, and that value creation is shaped by organizational capabilities, human-AI relationships, governance arrangements, and power relations. The editorial develops an integrative post-adoption perspective in which continued engagement, work-practice integration, organizational value conversion, and responsible implementation represent distinct but interconnected dimensions of digital transformation. It concludes by proposing a research agenda emphasizing longitudinal, multi-level, and process-oriented studies that follow digital technologies beyond deployment and examine how they become embedded in organizational life and translated into sustainable value.

KEYWORDS

artificial intelligence; digital transformation; technology implementation; post-adoption; technology integration; organizational value; human-AI interaction; responsible AI; governance; value conversion

1 | THE MANAGEMENT PROBLEM HAS MOVED DOWNSTREAM

For much of the literature on digital transformation and information systems, the central managerial question has concerned adoption: why individuals accept new technologies, why organizations invest in them, and which conditions facilitate diffusion. That question remains important, especially where access, infrastructure, resources, and skills remain uneven. Yet the normalization of artificial intelligence (AI) and

other digital technologies increasingly exposes the limitations of treating adoption as an adequate indicator of transformation. Technologies can be adopted without becoming deeply integrated into work, can improve individual tasks without generating corresponding organizational value, and can create new problems of accountability, power, inequality, and legitimacy.

This distinction is particularly important for AI because implementation is not a discrete technical event. AI systems become embedded in organizational processes involving human judgment, professional routines, data infrastructures, performance measures, and governance arrangements. Monod et al. (2023) emphasize the hidden organizational work required to implement AI, while Lissillour and Monod (2024) show that implementation can redistribute visibility, authority, and control.

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Implementation is therefore also a question of organizational design and power.

The four contributions in this issue of *Management Research Quarterly*, *From Adoption to Value: The Organizational Challenge of AI and Digital Transformation*, examine different parts of this post-adoption problem. Zhu and Duan (2026) investigate what sustains willingness to continue paying for generative AI. Boateng et al. (2026) distinguish the breadth of digital technology adoption from the depth with which technologies become embedded in professional work. Li (2026) asks why observable AI-generated task efficiencies may fail to become end-to-end organizational value. Abdolmaleki (2026) broadens the discussion toward implementation failures, inequality, organizational resistance, governance, and responsibility.

Read together, these contributions suggest a useful progression. Adoption creates access; continued engagement determines whether actors keep investing attention and resources; integration determines whether use becomes embedded in practices and routines; and value conversion determines whether local improvements produce meaningful organizational outcomes. Governance, responsibility, power, and legitimacy cut across all these stages. The managerial challenge is increasingly not simply to adopt AI, but to make AI work organizationally.

2 | FROM ADOPTION TO SUSTAINED COMMITMENT

The first post-adoption challenge concerns continued engagement. Subscription-based AI services make this particularly visible because continued use requires users to repeatedly evaluate whether the service remains worth paying for. Studying 565 current paid ChatGPT subscribers in Korea, Zhu and Duan (2026) show that system quality and information content quality contribute to continued subscription both directly and through expectation confirmation, perceived usefulness, and satisfaction. Satisfaction has the strongest direct relationship with continued subscription intention. Liking and trust matter directly and indirectly through satisfaction, whereas intimacy operates mainly through satisfaction; perceived threat and anxiety are not significant predictors within this sample of current subscribers.

The findings show that continued commitment depends on both what an AI system does and how users experience their relationship with it. Trust is especially consequential because paid use requires users to accept uncertainty while still regarding the system as sufficiently reliable to justify continued reliance. This interpretation complements evidence from banking, where Lissillour and Sahut (2026) show that AI chatbots can perform standardized interactions effectively while remaining limited when customers require contextual interpretation, flexibility, or richer human responses. The first post-adoption lesson is therefore that use does not equal commitment: adoption may open a relationship with a technology, but it does not ensure its durability.

3 | FROM TECHNOLOGY USE TO WORK-PRACTICE INTEGRATION

A second distinction arises once technologies enter professional environments. An organization or professional may legitimately be described as having adopted a technology even when that technology remains peripheral to most activities. Adoption statistics can therefore overstate organizational transformation.

Boateng et al. (2026) make this problem explicit in their study of 151 engineering professionals in Ghana. BIM, IoT, AI, and cloud computing are all present in respondents' professional practices, but integration into everyday work remains much shallower than adoption rates suggest. The authors conceptualize this discrepancy as an adoption-integration gap. Resistance to change, legacy-system incompatibilities, implementation costs, skill shortages, and incomplete training matter particularly after acquisition, when organizations seek to routinize digital practices across activities. Integration therefore requires changes in capabilities, routines, interoperability, and human practices rather than simply further technology acquisition.

This argument connects with a broader post-implementation conversation in *Management Research Quarterly*. Wang (2024) shows that actors confronted with contradictory institutional logics may selectively couple new systems with existing practices through delegation, bricolage, and hybrid arrangements. Implementation consequently becomes an evolving process of adaptation and reconfiguration. The conceptual implication is straightforward: adoption describes the presence of a technology; integration describes the extent to which that technology has changed recurrent practice.

4 | FROM LOCAL EFFICIENCY TO ORGANIZATIONAL VALUE

Even deep integration does not resolve the entire problem. A technology may be successfully used and demonstrably improve the activity in which it is deployed while generating little corresponding improvement in customer, business, or risk outcomes.

The research note by Li (2026) conceptualizes this phenomenon as the AI efficiency trap. It introduces conversion loss to describe the portion of an observable local AI-generated gain that dissipates as outputs move through subsequent activities before reaching a meaningful end outcome. Four forms are distinguished: coordination loss, continuity loss, verification loss, and governance loss. A chatbot may respond instantly while customers still repeat information to a human adviser; a generative AI tool may produce an analysis quickly while specialists re-construct it because they cannot verify its reasoning. These are not necessarily failures of the technology itself. What fails is the organizational mechanism through which local performance should become broader value.

The framework therefore offers a useful distinction for this issue: *adoption creates access; integration changes practice; value conversion*

determines whether those changes ultimately matter to the organization. It also changes how AI performance should be measured. Local indicators such as response time, automation rate, or model accuracy are highly visible, while downstream effects on customer continuity, rework, total service cost, complaints, risk, or retention are often dispersed across units. Organizations can therefore mistake local efficiency for organizational value.

This argument intersects with the literature on human–AI augmentation. Nguyen (2026) emphasizes the movement from simple automation toward augmented professional work in which human judgment remains central for complex, ethical, and strategic tasks. The managerial objective is therefore not maximum automation, but an appropriate allocation of work between humans and AI according to task complexity, standardizability, interpretability, and consequences.

5 | RESPONSIBLE IMPLEMENTATION AS A CONDITION OF VALUE CREATION

The final contribution widens the analysis further. Even when AI is adopted, integrated, and capable of generating value, implementation remains incomplete if responsibility, power, access, and legitimacy are ignored. The review by Abdolmaleki (2026) of *Artificial Intelligence and Robotics in Sports Industry* highlights insufficient attention to political economy and unequal power, resource-constrained settings, organizational resistance, implementation failures, and the governance mechanisms required to address ethical tensions.

This perspective challenges the assumption that responsible implementation is an ethical layer added after technological and economic objectives have been achieved. Questions of data ownership, authority to challenge algorithmic recommendations, legitimate performance criteria, and accountability affect implementation from the outset. Earlier contributions to *Management Research Quarterly* reinforce this position. Chapuis and Guégan (2024) argue that responsibility must be actively enabled among those who design, implement, operate, and use AI systems. Monod (2025) shows that AI-based supervision cannot be detached from organizational justice, power asymmetries, trust, and employee responses. Chebeñ (2026) broadens this logic through the concept of responsible transformation infrastructures, combining governance, routines, digital architectures, legitimacy mechanisms, learning, and capabilities.

A similar logic appears in Juma et al. (2026), who connect digital twins and real-time sensing in sport with data privacy, stakeholder coordination, and standardization. Sahut et al. (2023) likewise show why AI ethics cannot be reduced to a stable checklist of principles: responsible implementation also requires mechanisms through which competing values and interests can be expressed, contested, and negotiated. Governance should therefore be understood as constitutive of sustainable value creation rather than peripheral to it.

6 | TOWARD A POST-ADOPTION RESEARCH AGENDA

Taken together, the contributions suggest a layered understanding of digital transformation. At the individual level, technologies must generate sufficient functional and relational value to sustain engagement. At the work-practice level, use must become embedded in routines. At the organizational level, locally generated gains must survive coordination, handoffs, verification, and other conversion mechanisms. Across these levels, governance determines how benefits, risks, authority, and accountability are distributed.

This perspective suggests four priorities for future research. First, more longitudinal studies are needed to distinguish experimentation from routinization and to determine when implementation problems represent temporary adjustment costs rather than persistent failures. Second, multi-level designs should connect individual perceptions, professional practices, organizational processes, and institutional arrangements instead of examining these levels independently. Third, researchers should distinguish systematically between local performance and end-to-end outcomes. The value-conversion perspective developed by Li (2026) provides one framework for examining whether improvements in processing time, accuracy, or automation translate into customer value, organizational performance, professional effectiveness, or reduced risk. Fourth, management research needs more evidence from failed, stalled, contested, and partially successful implementations. As Abdolmaleki (2026) emphasizes, failure cases can make coordination problems, capability deficits, resistance, legitimacy disputes, and governance weaknesses particularly visible.

Resource-constrained and institutionally diverse settings should also become central rather than peripheral to this agenda. The Ghanaian evidence reported by Boateng et al. (2026) and the discussion of non-elite sport in Abdolmaleki (2026) show why models developed around resource-rich organizations cannot automatically be generalized to contexts with different infrastructures, skills, access conditions, and institutional constraints. The common principle is simple: research should increasingly follow technologies after adoption and trace what subsequently happens to users, practices, workflows, capabilities, outcomes, and governance arrangements.

7 | CONCLUSION

The contributions to this issue suggest that some of the most consequential questions surrounding AI and digital transformation arise after technologies cross the threshold of adoption. Continued engagement must be earned; use must become embedded in professional practice; local technical improvements must be converted into outcomes that matter beyond the activity in which they originate; and these processes must remain accountable to questions of responsibility, legitimacy, power, and access.

For management research, this calls for a shift from technology-centred measures of adoption toward process-oriented explanations of implementation and value creation. For organizations, successful digital transformation cannot be assessed simply by counting technologies deployed, activities automated, or users enrolled. A more demanding evaluation asks whether technologies have become meaningful parts of organizational practice, whether local gains survive across organizational boundaries, and whether the arrangements through which those outcomes are produced remain responsible and legitimate.

Together, Zhu and Duan (2026), Boateng et al. (2026), Li (2026), and Abdolmaleki (2026) move the discussion from the presence of digital technology toward the organizational processes through which technology becomes consequential. The central challenge is therefore no longer simply to adopt AI and digital technologies. It is to make them work—within practices, across organizational processes, and under conditions capable of producing value that is both sustainable and responsible.

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AUTHORS BIOGRAPHY

Ekaterina Glebova is a marketing professor at Higher Colleges of Technology (Dubai, UAE) and a researcher at Université Paris-Saclay's CIAMS (Orsay, France). Her expertise spans sport management, marketing, emerging technologies, customer experience, and innovation.