

Behavioral Approaches to Acceptance of Artificial Intelligence

**Firms invest in AI.
Sometimes, AI output
is used sometimes
not - Why?**

AI Usage in Management Accounting

AI is routinely applied in mass decision making: big data to train the AI is available, each decision is of little consequence for the firm (e.g., customer churn, online shopping). AI can be applied to high impact decision making, like sales forecasting, where there is less data to train the AI and the impact of each decision is substantial. Here, factual usage lags behind potential.

A first project investigated into the role of accuracy, explainability, and the source of forecasts,

Findings of the project

Users are less responsive to forecasting accuracy than expected.

Users are less responsive to the source of a forecast, than expected.

Providing an explanation on the AI functioning serves as a justification for using the AI's forecast if the forecast is more accurate.

AI Usage in different professional contexts

For the time being, AI usage and experience differs among occupational groups. In some domains, AI is used routinely since a long time (autopilot in aircrafts). In other domains, applications are few (law) as there is neither the data nor the tools to delegate routine tasks to an AI. What is the role of professional experience with AI – and what is the professional logics for AI usage? Professions differ in terms of what constitutes “acceptable” AI output.

Law: Reasons for a decision are indispensable, information on which the decision is based, is often doubtful vs.
Business: If it works, it's fine – information may be problematic

Contributions of the project:

Capturing professional logics relating to AI and delegation to AI

Capturing the role of features of the AI and its output for usage of the AI's output in different professions.

