

Special Issue Editors 1/2026:

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## **Responsible and Human-centered Artificial Intelligence in Business Ethics - Standards, Processes and Behaviors**

This Call for Papers aims to stimulate the debate on responsible AI in corporate business ethics from an institutional and configurational perspective. The focus is on developing and implementing regulations, declarations and standards to ensure responsible AI design and deployment, and on integrating AI into business operations ethically. Emphasis is also placed on the human elements of AI ethics, including individual decision-making, reflective practices, AI literacy and leadership behaviors. The community invites conceptual outlines and empirical approaches from different disciplines that describe the challenges, tensions, pitfalls and coping patterns of responsible and human-centered AI applications considering the impact on decent work, responsible production and consumption or the reduction of inequalities.

Ethical and social norms, both implicit and explicit, and regulatory frameworks such as the EU AI Act, with its classification of risk levels, aim to reduce unacceptable AI applications. As far as the remaining moderate risk components are considered as acceptable in principle, the development of AI-assisted work systems or algorithmic management are subject of corporate responsibility. Responsible AI declarations refer to these remaining challenges of business ethics. The ethical side of AI is a topic in many disciplines addressing not just technical issues but also organizational practices, stakeholder involvement and individual behavior.

The aim of this Call for Papers is to elaborate on this body of research from the lens of institutional and configurational theory exploring the challenges, pitfalls, different approaches in AI integration, outcomes and lessons learned when aiming at responsible AI in business ethics. Contributions presenting new empirical findings and/or elaborating on conceptual outlines routed in organization theory, sociotechnical systems thinking or leadership studies are invited. The call is open to a wide variety of research methods, such as qualitative research (e.g., case studies, ethnographic studies, etc.), quantitative research (stakeholder analysis, cross-country comparative analysis, experiments and quasi-experiments, correlational surveys, etc.), mixed-methods research, computational simulations, systematic reviews or applied ethics. Scholars might address at least one of the three layers:

AI in business ethics from the perspective of corporate declarations, standards and report systems such as ESG: Companies operate within the framework data privacy laws and (inter)national legal regulations. This includes addressing the risk levels outlined in the EU AI Act specifying their criteria for responsible AI in corporate declarations and aligning these frameworks with corporate values and existing reporting systems such as ESG. The core research questions are related to the tension and harmonization between different standards, their impact on mitigating risks, and achieving sustainable development goals (SDGs). Another core area of research involves the visibility, acceptance and bargaining of declarations in the face of power differences.

Ethical AI with respect to processes and critical interfaces within and across domains: The development, implementation and use of AI in business lead to critical interfaces between developers, business-users,

and end-users. Given the potential dislocation of the accountability, core research questions address the location of responsibility, characteristics of responsibility-enhancing processes, the effectiveness of norms and practices, as well as consequences for SDGs.

AI ethics as a mean of individual decision-making, behaviors and responsible practices: Core research questions reflect on individual practices in AI-augmented work systems, responsible and reflective user behavior, requirements for maintaining ethical choices, applications, and behavior. This also includes leadership roles in ensuring transparency, fairness and equality in AI-assisted domains or algorithmic management.

In the light of the holistic and interdisciplinary nature of the topic, we would like to invite not only management scholars but also scholars from relevant neighboring disciplines such as economy, information sciences, sociology, pedagogy, philosophy, and psychology to contribute to this special issue.

*Manuscripts should be submitted in English only to increase impact and international readership. Please submit your paper by email (docx or PDF-file) to one of the guest editors of the special issue, who you may also contact for further information and questions. Prior to submission, please visit the author guidelines on [www.dieunternehmung.ch](http://www.dieunternehmung.ch) and follow the instructions provided.*

### ***Timeline***

Submission of contributions	September 1, 2025
Feedback on initial submission	Oktober 15, 2025
Submission of revised manuscript	November 15, 2025
Submission of final manuscript	January 15, 2026
Publication of special issue	March 2026

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Swiss Journal of Business Research and Practice

Organ of the Swiss Association for  
Business Administration  
[www.dieunternehmung.ch](http://www.dieunternehmung.ch)  
founded 1947

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All submitted contributions are subject to a Double-Blind-Review.

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