Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

ASSESSING THE IMPACT OF AI LITERACY ON KNOWLEDGESHARING BEHAVIOURS IN ORGANISATIONS

Favilla Zaini [1]
Dr Kumalasari Kipli [2]

[1] Faculty of Information Science, Universiti Teknologi MARA, Cawangan Sarawak
Email: favilla@uitm.edu.my
[2] Department of Quantity Surveying, Faculty of Built Environment,Universiti Teknologi MARA, Cawangan Sarawak Email: kumalasari@uitm.edu.my
Corresponding author: (Email: favilla@uitm.edu.my)

Article history
Received date : 17-09-2026
Revised date : 18-09-2026
Accepted date : 14-11-2026
Published date : 15-11-2026

To cite this document:
Zaini, F., & Kipli, K. (2026). Assessing the impact of AI literacy on knowledge sharing behaviours in organisations. *International Journal of Accounting, Finance and Business (IJAFB),* 11 (70), 296-303.

Abstract: *The shift from digital to AI tools gives the transformation of the process where people or teams exchange information and skills to solve problems and perform tasks. With AI literacy, such as the ability to use it practically, ethically and effectively, show the indirect effect of how employees exchange knowledge. It shows AI literacy shapes their interpersonal communication and collaborative dynamics with colleagues. This conceptual paper addresses this gap by exploring the relationship between AI literacy, self efficacy and knowledge-sharing behaviours within AI-integrated organisations. This study shows AI literacy positively gives an impact to knowledge-sharing culture in organisations. An analysis suggests higher AI literacy contributes to self-efficacy and empowering workers. Low AI literacy restricts information flow and isolates expertise; proficiency with AI builds the individual confidence required to transform personal skills into proactive, peer-to-peer knowledge sharing and seamless human-AI collaboration. Collaborating with AI in tasks fosters continuous feedback that leads to nurturing, guidance and completion.*

Keywords: *AI Literacy, Knowledge Sharing, Organisational Behaviour, Self-Efficacy*

Copyright © Academic Inspired Network - All rights reserved

This work is licensed under CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Introduction

Technology is evolving from the basic digital technology to smart artificial intelligence (AI). This growth changes not just the personal lives but also gives impact to society's information behaviour. Therefore, Singh, K., Bojilov, M., & Best, P. (2025) stated that AI is reshaping organisational processes across transactions such as finance, healthcare, logistics, and education. The evolution from digital to AI has shifted as tools to automate routine tasks in the workplace. AI as a technology driving organisational transformation is proven in business practice (Katsamakas, 2024). Downie and Hayes (2024) discussed how "AI mimics human intelligence to solve problems, make decisions and perform tasks traditionally handled by humans". AI can leverage the output of work whereby it is able to analyse data, recognise patterns, learn from experience and adapt over time. Again, it is used to optimise operations, enhance productivity, automate repetitive tasks and support decision-making. This makes it more efficient in terms of time, such as improving access and evaluating data.

"Knowledge sharing is a method of social interaction involving the exchange of knowledge, expertise and skills among employees across departments and organisations" (Rohman, A., Eliyana, A., Purwana, D., and Hamidah, 2020). Sharing the information and ideas is part of the culture in organisations, even with inadequate technology infrastructure (Koshnaw & Karadas, 2024). It's still able to embed a knowledge-sharing culture. According to Chauvel & Despres (2002), knowledge is power both to the organisations and to individual employees, with the ability to confer a competitive advantage. The usage of technology such as digital platforms and collaborative tools has leveraged knowledge sharing. Technology has a crucial role in facilitating connectivity, making it a significant facilitator in the KM process. (Kumalasari, 2025).

AI literacy

AI literacy is known as the ability to understand, audit and thoughtfully use AI systems (IBM, 2025). AI literacy skills are necessary for the competent and meaningful usage of AI tools. Choi et al. (2025) also highlight an AI-literate person able to work alongside AI tools and make informed judgements about AI output. In organisations, "employees with a high level of AI literacy can operate AI systems more efficiently, critically interpret the generated results, and achieve effective cognitive coordination and task allocation in AI environments, avoiding resource waste caused by misjudgement or improper use of technology" (Zhao, J., and Shi, J., 2026).

Statement of problem

The rapid transition from traditional digital tools to AI has transformed how tasks are performed in organisations. Employees need to adapt to technology to perform routine tasks as demanded by employers. Employees "possess AI literacy, and the key issue lies in how to transform 'personal capability resources' into more efficient employee-AI collaborative decision-making" (Zhao, J., & Shi, J., 2026). The AI literacy gap matters because it shapes how people use generative AI in contexts where the stakes range widely. When literacy is low, people are more vulnerable to automation bias. (Jones, E. R., & Pilat, D., 2026).According to Jones (2025), automation bias is accept the information from automated system such as ChatGPT withput critically evaluating it. With mastering AI literacy, it represents a valuable resource that allows employees to demonstrate expertise and contribute to collective performance, motivating them to share it(Zhong, C., & Wang, Y., 2025).

Copyright © Academic Inspired Network
- All rights reserved

This work is licensed under
CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Previous research from Safdar, M., Batool, S. H., and Mahmood, K. (2021) shows increasing "self-efficacy (SE)" will be importance towards enhancing knowledge sharing. “Training to enhance self efficacy is vital as it can build confidence among people that they are able to share what they have. Academic, research, business and administrative organisations should invest maximum resources in improving self efficacy of their individuals for the promotion of knowledge sharing, which, in turn, would help them in achieving their desired goals." (Safdar et al., 2021).

Low AI literacy serves as the root cause of the information exchange barriers identified in the problem statement.

When employees lack the skills to use AI practically, ethically, and effectively, it triggers a negative domino effect across the organisation. To systematically address the problem outlined above, this conceptual paper establishes the following research objectives and corresponding research question:

Therefore, this paper aims to explore the relationship between AI self-efficacy and knowledge sharing to mitigate these organisational risks

The Gap

Point out that while many studies look at how AI improves productivity, little research focuses on how an employee's understanding (literacy) of AI changes their behaviour toward their colleagues.

The Core Question

How exactly do varying levels of employee AI literacy encourage or hinder the knowledge sharing within an AI-integrated organisation?

Research question

Table1: Research question

RQ	Research Question	Objective
RQ1	To examine the direct impact of AI literacy on employees' knowledge-sharing behaviours within AIintegrated organisations.	RO1: To evaluate the direct impact of AI literacy on employees' knowledgesharing behaviours within AIintegrated organisations.
RQ2	To investigate the role of self-efficacy in the relationship between AI literacy and knowledgesharing behaviours.	RO2: To determine how selfefficacy mediates the relationship between AI literacy and the empowerment of workers to share knowledge.
RQ3	To explore how AI-driven collaborative dynamics (such as continuous feedback and human-AI collaboration) foster or restrict information flow among colleagues.	RO3: To investigate how human-AI collaboration and continuous feedback loops shape interpersonal communication and information flow among colleagues

Copyright © Academic Inspired Network
- All rights reserved

This work is licensed under
CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Literature Review

Knowledge is the stage where information is analysed, understood, and applied to solve problems or make decisions. In the DIKW hierarchy, knowledge is transformed from information by applying human cognition, experience, and understanding of "how" things work. (Hady et al., 2025). The DIKW is a hierarchical model that shows the relationship between information processing, from raw data to knowledge and wisdom. It shows transformation from simple entities (data) to the highest level, namely wisdom. Hady et al. (2025) mentioned organisations thrive on their ability to harness and leverage knowledge effectively. Two forms of knowledge are explicit and tacit, which play roles in shaping organisational success and key resources of organisations.

According to Adesina and Ocholla (2024), tacit knowledge involves skills and experiencebased knowledge of employees and is expressed through actions, evaluations, points of view, commitments and motivation. Meanwhile, the explicit knowledge is structured, objective, and easily codified. This knowledge can be stored and disseminated through text, numbers, databases, and algorithms – precisely the type most compatible with AI systems, which operate through formal logic and data structures. (Hady et al., 2025).

Knowledge sharing

According to Abdul Rohman et al. (2020), knowledge sharing is a social interaction involving the exchange of knowledge, ideas and skills among employees across departments in organisations. Again, it stated, "The sharing of information is in fact an operation of social interaction between humans to share knowledge, experience and skills that someone possesses so that knowledge can be spread and used to gain potential improvements." By Zhong & Wang (2025), the AI technologies are seen as helpful for enhancing work performance and stimulating broader voluntary knowledge contributions. Using AI to make knowledge feel less complex, more reliable, and easily accessible, literate employees naturally become active organisational sharers.

AI literacy

In the digital era, literacy meant knowing how to operate basic software. Today, AI literacy requires critical judgement. Workers must know how to use AI practically and ethically while accurately verifying its correctness. AI literacy, then, is not solely a technical domain but also encompasses philosophy and ethics (Hady et al., 2025).

AI literacy is the combination of knowledge, skills, and attitudes that enables people to understand and work with AI systems in an informed way (Jones,2026). “A hybrid approach, combining AI's cognitive capabilities with human relational insight, offers a promising solution. as an augmentation of their practice, enabling them to focus on high-impact relational and human coaches can view AI as an augmentation of their practice, enabling them to focus on high-impact relational and transformational work rather than routine monitoring”. (Terblanche N,& Ghosh R., 2026).

Koukopoulos (2026) mentioned AI should be positioned as a complementary technology to enhance service delivery. “The collaboration between AI and humans creates a dynamic synergy. The integration of GenAI technologies like ChatGPT must be viewed as complementary to the irreplaceable value of human intelligence." (Koukopoulos, 2026).

Copyright © Academic Inspired Network
- All rights reserved

This work is licensed under
CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Self-efficacy as a mediator

Self-efficacy focuses on an individual's confidence in performing specific tasks. According to Safdar, et al. (2021), elevating self-efficacy is vital for enhancing knowledge-sharing behaviours across organisations. Therefore, increasing self-efficacy will be of importance towards enhancing knowledge sharing. Targeted training contributes to enhancing selfefficacy, as it can build confidence and the ability to share knowledge with co-workers. Utilisation of advanced technologies such as AI tools is directly facilitated by user selfconfidence (Zhong & Wang, 2025).

However, even with access to tools such as Google Gemini or AI assistance, they are not being used properly due to lack of self-confidence (Rosales-Márquez, et al. 2025). When an employee feels digitally confident, their perceived "skill threat" decreases, removing psychological barriers and motivating them to proactively share their expertise and insights across the team.

The Impact of AI Literacy on Interpersonal Knowledge-Sharing Behaviours

Knowledge sharing provides opportunities to maximise the organisation's ability to increase efficiency and achieve competitive advantage (Valeh et al., 2024). Self-confidence does not just help a person turn on or use an AI tool. It completely changes how they act after the AI gives them an answer. Casual workplace environments nurture organic employee interactions and open communication, ultimately boosting horizontal knowledge dissemination. According to Boumediene (2025), to fully unlock the potential of AI-integrated environments, organisations must rely on interpersonal trust and professional commitment to accelerate and solidify social bonds. When these psychological foundations are established, employees feel secure enough to engage in proactive knowledge sharing, teach others how to optimise AI prompts and collaboratively solve problems.

Conceptual Framework

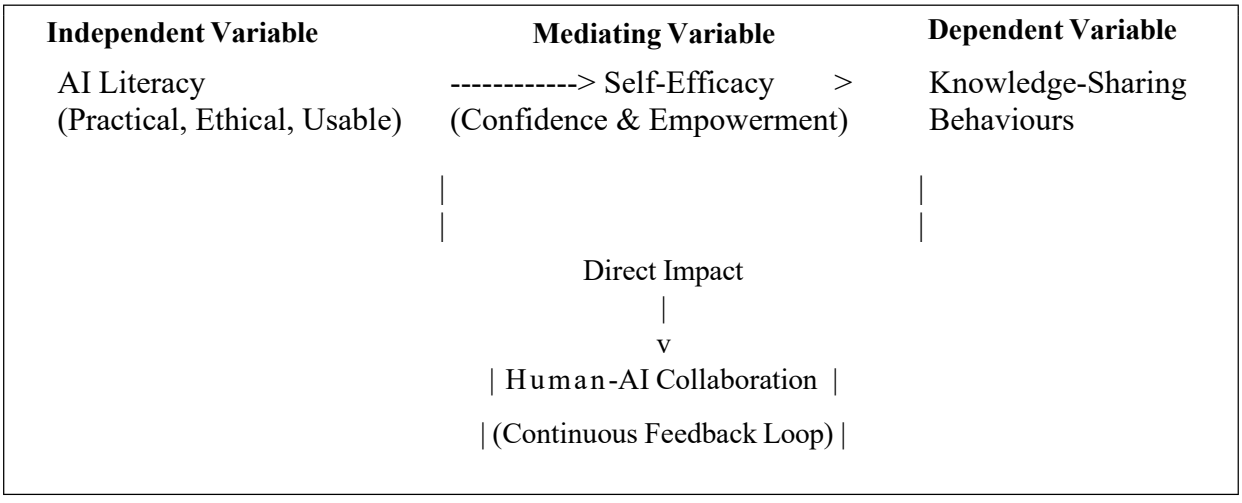

Figure 1: Conceptual framework

Copyright © Academic Inspired Network
- All rights reserved

This work is licensed under
CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Discussion

The study of assessing the impact of AI literacy on knowledge-sharing behaviours in organisations shows high AI literacy is able to support the traditional workplace into a proactive and collaborative environment where the use of technology is as a partner rather than just a support tool. Cultivating AI literacy in a way of practical, ethical and usable skills enables establishing innovation in the workplace. When employees understand mechanisms or know how AI tools operate, such as writing clear prompts and summarising and translating data, it can mitigate knowledge gaps and allow information to flow across department operations. Workers must know how to use AI practically and ethically while accurately verifying its correctness. However, raw technical skill alone is insufficient; confidence acts as the critical psychological bridge that converts baseline technical capabilities into active, public collaboration. Firstly, the individual's self-efficacy in AI must be cultivated before engaging in open and cross-departmental teamwork. This internal confidence is what directly drives active knowledge-sharing behaviours and empowerment across the organisation. By using AI as a reviewer, workers engage in continuous feedback loops, receiving iterative critiques that refine their personal output before it is shared with the broader team. By connecting individual skills to public teamwork through a reliable verification process, organisations build an adaptable, self-sustaining and ready dynamic partner of work.

Conclusion

This study indicates that self-efficacy in AI literacy enhances the intention of knowledge sharing in organisations. As highlighted, with high AI literacy, it’s able to balance the skills into a human and AI partnership. With the capability of AI to interpret and generate information and data, a high AI literacy person acts as a gatekeeper, evaluating the AI outputs before the information is shared across the organisation's operations. This verification process ensures that employees do not rely on AI blindly but instead use their unique human expertise to factcheck, refine, and validate the data. This process is able to cultivate knowledge-sharing activities continuously with discussion, giving feedback and exchanging information and expertise among workers.

Copyright © Academic Inspired Network - All rights reserved

This work is licensed under CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

References

Adesina, A. O., & Ocholla, D. N. (2024). Tacit knowledge management strategies of small- and medium-sized enterprises: An overview. *South African Journal of Information Management*, 26(1), Article a1711. doi.org

Boumediene, H. (2025). The AI Evolution in Higher Education: Enhancing Teaching with ChatGPT. *Journal of Studies in Language, Culture, and Society (JSLCS)*, 8(1), 15-29

Choi, W. C., Chang, C. I., Choi, I. C., Lam, L. C., Leong, K. I., & Ng, S. I. (2025). *Artificial Intelligence (AI) Literacy in Education: Definition, Competencies, Opportunities and Challenges*. Preprints. doi.org

Downie, A., & Hayes, M. (2024, October 16). *AI in the workplace: Digital labor and the future of work*. IBM Think. https://www.ibm.com/think/topics/ai-in-the-workplace

Hady, Y., Krisnawati, N. M., & Fatima, A. (2025). Artificial Intelligence (AI), the erosion of tacit knowledge, and the challenges of cultivating wisdom: Epistemological and ethical implications for 21st century Islamic education. *EDUKASI: Jurnal Penelitian Pendidikan Agama dan Keagamaan,* 23(2), 430–446. https://doi.org/10.32729/edukasi.v23i2.2407

Katsamakas, E. (2024). *From digital to AI transformation for sustainability. Sustainability*, 16(8), 3293. https://doi.org/10.3390/su16083293

Khoshnaw, D., & Karadas, G. (2025). *Enhancing knowledge sharing through transactional leadership in an emerging economy: The strategic role of human capital. Sustainability*, 17(12), Article 5572. https://doi.org/10.3390/su17125572

Koukopoulos A, Vrechopoulos A, Lazaris C (2026;), "Managers' perceptions on Generative AI-based services' role in SME's hotels". *International Hospitality Review,* Vol. ahead-of-print No. ahead-of-print. https://doi.org/10.1108/IHR-06-2025-0057

Rohman, A., Eliyana, A., Purwana, D., & Hamidah. (2020). *Individual and organizational factors' effect on knowledge sharing behavior. Entrepreneurship and Sustainability Issues,* 8(1), 38–48. doi.org

Rosales-Márquez C, Carbonell-García CE, Miranda-Vargas V, Diaz-Zavala R and Laura-De La Cruz KM (2025) Self-confidence as a predictor of digital skills: a fundamental pillar for the digitalization of higher education. *Front. Educ*. 9:1515033. doi: 10.3389/feduc.2024.1515033

Safdar, M., Batool, S. H., & Mahmood, K. (2021). Relationship between self-efficacy and knowledge sharing: Systematic review. *Global Knowledge, Memory and Communication,* 70(3), 254–271. doi.org

Singh, K., Bojilov, M., & Best, P. (2025). Implementing AI in auditing in organizations. *Accounting and Management Information Systems,* 24(3), 456–478. http://dx.doi.org/10.24818/jamis.2025.03003 [1]

Terblanche N, & Ghosh R (2026;), "Coaching leaders for transformative learning: a hybrid intelligence framework for integrating human and AI coaches". *Journal of Work-Applied Management,* Vol. ahead-of-print No. ahead-of-print. https://doi.org/10.1108/JWAM-11-20250232

Valeh, A., Afrassiabi, R., & SoleimanpourOmran, M. (2024). Designing and validating the model of the effectiveness of organizational climate in the management of knowledge sharing among higher education academics. *Iranian Higher Education,* 15(4), 93–115. http://ihej.ir/article-1-2036-en.html

Zhao, J., & Shi, J. (2026). How does AI literacy empower decision-making quality? The mediating role of employee-AI collaboration and the moderating role of AI trust. *Acta Psychological*

Copyright © Academic Inspired Network - All rights reserved

This work is licensed under CC BY 4.0

Volume: 11 Issues: 70 Special Issue [November, 2026] pp 296-303
International Journal of Accounting, Finance and Business (IJAFB)
eISSN: 0128-1844
Journal website: www.academicinspired.com/ijafb
DOI: 10.55573/IJAFB.117020

Zhong, C., & Wang, Y. (2025). Knowledge Sharing in AI-Enabled Workplaces: A Social Cognitive Perspective on Usefulness Perceptions and Competition. *Behavioral Sciences,* 15(12), 1635. https://doi.org/10.3390/bs15121635

Copyright © Academic Inspired Network - All rights reserved

This work is licensed under CC BY 4.0