

Toward a Systematic Framework for Actionable Knowledge

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Abstract: A critique of organisational and management research concerns the limited practical relevance of scientific knowledge. While research excels at describing and explaining phenomena, it often falls short of enabling concrete action in practice. In response, the notion of actionable knowledge (AK) has emerged as a way to characterise knowledge that informs and supports decision-making and organisational change. However, the term remains conceptually ambiguous and is used inconsistently with definitions varying across disciplines. This lack of clarity hampers both theoretical advancement and the systematic identification of AK in empirical contexts. This paper addresses this issue by refining the concept of AK and developing a structured conceptual approach for its identification. Drawing on a review of existing literature, key similarities and differences between prevailing definitions of AK are analysed. Building on this, the paper proposes a set of nine criteria, grouped into three conceptual dimensions: (1) *contextual relevance and quality*, (2) *accessibility and usability*, and (3) *impact potential and adaptability*. These criteria provide a consistent basis for assessing whether knowledge can be considered actionable. Furthermore, the paper introduces a distinction between actionable knowledge and potential actionable knowledge, as well as the Actionable Knowledge Transformation Framework (AKTF), a conceptual framework which outlines how knowledge can be systematically transformed into AK. The proposed framework contributes to improved conceptual clarity and offers practical guidance for enhancing the usability of knowledge in organisations.

Keywords: Actionable knowledge, Practice-oriented knowledge, Knowledge management, Knowledge operationalisation, Organisational learning

1. Introduction

A growing body of scholarship (Argyris, 1996; Beer, 2020; Shani & Coghlan, 2021) draws attention to the persistent gap between research and practice. Argyris (1996) contends that, although much of social science theory is descriptive and explanatory in nature, it remains largely non-actionable; he argues that scientific inquiry ought to generate knowledge capable of enabling practical change. In a similar vein, Beer (2020) maintains that science is relevant only insofar as it enhances management practice whilst simultaneously elucidating when, where, and how such enhancements occur. He further observes, however, that much extant research continues to privilege the description of phenomena and the prediction of behaviour in individuals and organisations. Accordingly, an ongoing debate persists within the research community as to whether greater emphasis should be placed on understanding how change can effectively be enabled in practice.

To enable such change, research must generate actionable knowledge (AK)—that is, knowledge that can be directly applied in practice (Shani & Coghlan, 2021). To date, however, the term ‘actionable knowledge’ has been employed inconsistently and lacks a widely accepted definition; the literature offers numerous, sometimes converging interpretations that differ in focus, context dependency, and practical applicability (Mach et al., 2020). Such conceptual ambiguity impedes the comparability of studies and complicates the systematic identification and operationalisation of AK in organisational contexts. In particular, no consistent set of criteria currently exists by which knowledge can be unequivocally classified as ‘actionable’.

Against this backdrop, both theoretical and practical clarification is clearly required. The present paper contributes to this aim by conceptually refining the notion of AK through the development of a dedicated set of identification criteria. Furthermore, we introduce the Actionable Knowledge Transformation Framework (AKTF), a conceptual model that illustrates how potential AK may be transformed into AK by means of a series of transformation mechanisms and layers. In doing so, we also delineate the various types of transformation layers involved and examine the role of time as a factor influencing the evolution of AK.

The remainder of the paper is organised as follows. We first review existing definitions of AK in the literature and identify key similarities and differences. We then develop a general set of criteria for identifying AK and potential AK and demonstrate how the two forms of knowledge can be differentiated by means of the proposed criteria. The AKTF is subsequently introduced, and both AK and potential AK are illustrated through practical examples of both AK and potential AK.

2. Actionable Knowledge in Literature

The term AK has increasingly become the focus of scientific and practical discussions, particularly in the fields of knowledge management, decision theory, and practical applications (Arnott et al, 2020a). Although the term is now widely used, the literature thus far does not provide a uniform and consensual definition, and new findings with different emphases are regularly presented in this context (Arnott et al, 2020a; Fujitani et al, 2017; Fortunatto et al., 2018). This section critically analyses key definitional approaches from the existing literature, highlighting similarities and differences. Based on this reflection, the section 3 develops generally applicable criteria for defining AK.

According to Antonacopoulou (2007), AK reflects the ability of individuals and organisations to connect different social, political, economic, and technological elements. In practice, it arises through self-organised, dynamic, and changeable learning processes. The aim is to 'expand existing forms of knowledge and inform future action' (Antonacopoulou, 2007, S. 2). Antonacopoulou (2007) understands 'informing future action' to mean action that goes beyond a retrospective description or explanation of knowledge. In this case, 'informing' means providing frameworks, criteria, or perspectives that help actors remain capable of acting in complex situations. Future action is 'informed' when practically applicable knowledge is generated—it does not remain abstract in the realm of theory but reveals new possibilities for action and provides orientation for future actions. Antonacopoulou (2007) understands AK as a consequence of the practical examination of the social complexity of organisations, which translates knowledge into actionable solutions. According to Antonacopoulou (2007), AK is a relational-dynamic form of knowledge that arises in the process of learning, integrates theory and practice, and enables concrete and transformative actions. AK requires reflection on one's actions and opens up implementable solutions that question and transform existing routines (Antonacopoulou, 2007).

Arnott et al. (2020a) concluded that AK cannot be defined by a single, rigid definition but must be understood as a context-dependent and dynamic concept. AK refers to knowledge that influences decision-making processes and, consequently, directly influences actions. Argyris (1996, 2003) also understands AK as action-relevant knowledge processed in a way that enables the direct and immediate application of knowledge in decision-making and action processes and effects useful changes (Argyris, 2003).

Kimjeon and Davidsson (2022) understand AK as strategically usable evidence-based knowledge resulting from the interaction between entrepreneurial activities and social transformation processes. It significantly contributes to startup dynamics, innovation development in companies, and political consulting. The authors emphasise that AK is not passive but must be actively generated through targeted research and greater integration of knowledge and practice, especially in the corporate world (Kimjeon & Davidsson, 2022).

Close cooperation with knowledge users was highlighted as essential for AK generation in organisational institutions, particularly by Arnott et al. (2020b). AK should be scientifically sound and requires practical adaptation to the needs and contexts of the respective decision-makers. The interface between science and practice—in the form of coproduction—is the focus of this paper when defining AK (Beier et al, 2017; Arnott et al, 2020b).

Similarly, a handbook published by the Swedish Armed Forces understands knowledge as a 'tool': 'Knowledge fulfils a function, solves a problem, or facilitates an activity. Knowledge serves as a tool.' (Lindholm, 2013, cited in Tillberg, 2020, p. 63). This perspective emphasises the instrumental role of knowledge, referring to its practical effectiveness. Furthermore, Jarzabkowski and Wilson (2006) argue that AK should be conceptualised from a praxeological perspective—considering how fragments of knowledge arise in specific contexts of action, how they are used, and how this use, in turn, influences the theoretical conceptualisation of AK. This places the focus on the dynamic interaction between practice and theory, which is crucial to understanding AK.

This overview of AK in the existing literature shows that it is a form of knowledge whose value is measured by its abstract truth and its practical effectiveness and usefulness. Knowledge is only defined as 'actionable' if it is practically applicable and implementable. In this context, sound theoretical findings are combined with operational feasibility. This knowledge represents a bridge between information processing and tactical, operational, and strategic actions (Argyris, 1996; Beer, 2020; Antonacopoulou, 2007; Boyd, 2018).

'The real test of knowledge is not whether it is true, but whether it empowers us. ... Consequently truth is a poor test of knowledge. The real test is utility.' (Francis Bacon (1855) as cited in Beer, 2020).

Despite a clear overlap in the existing literature regarding the understanding of AK, particularly concerning how theoretical knowledge can support practical processes, no uniform, generally accepted definition is available for reference. This lack of a universally accepted definition raises several methodological and theoretical challenges. First, it poses difficulty in comparing and synthesising empirical and conceptual research contributions because different studies are based on diverging interpretations of terms. Second, it complicates the operationalisation and empirical measurement of the effects of AK application in practical contexts. Third, under these circumstances, AK integration into theoretical models becomes challenging. Against this background, the following section presents key criteria to systematically define, operationalise, and identify AK, aiming to increase theoretical clarity and methodological capacity for action.

3. Criteria for Defining and Identifying AK

In this section, and as summarised in Table 1, we present criteria for identifying AK derived from conceptual considerations. These criteria serve to assess the degree to which knowledge may be regarded as actionable—that is, the degree to which it supports decision-makers in, for example, making informed decisions under conditions of time pressure and uncertainty. Owing to its high degree of contextualisation and clarity, knowledge that satisfies these criteria affords the benefits identified by Kidd and Johnston (2025), including rapid cognitive processing and the possibility of immediate and efficient application. Our conceptual approach organises the AK criteria along three conceptual dimensions: *contextual relevance and quality*, *accessibility and usability*, and *potential for impact and adaptability*. A total of nine criteria are assigned to these dimensions (see Table 1). For knowledge to qualify as AK, all nine criteria must be satisfied.

The first dimension, *contextual relevance and quality*, encompasses three criteria: *relevance/usefulness*, *context specificity*, and *trustworthiness*. Taken together, these criteria assess whether contexts exist in which the knowledge in question is relevant for action and whether it can be regarded as trustworthy. The criterion of *relevance/usefulness* is of particular significance, as it determines whether knowledge is fundamentally suited to problem-solving and whether identifiable groups of users can draw upon it for such purposes. The criterion of *context specificity*, by contrast, examines whether at least one concrete context exists in which the knowledge in question is applicable. The third criterion of this dimension is *trustworthiness*, which examines whether the knowledge derives from reliable sources, has been validated—for instance, by experts—and is transparent to the user. The dimension *accessibility and usability* comprises four criteria: *accessibility/availability*, *simplicity/comprehensibility*, *communicability*, and *applicability*. Collectively, these criteria assess whether the relevant knowledge is accessible and whether it is presented in a form that is understandable, communicable, and applicable. If knowledge is presented, for example, in the form of decision matrices or checklists, the criterion of *accessibility/availability* is met, since such formats facilitate the user's uptake of the information. To satisfy the criterion of *simplicity/comprehensibility*, knowledge must be formulated in a manner that renders it readily intelligible. The criterion of *communicability* refers to knowledge being available in a form that lends itself to ready transmission between individuals or to straightforward uptake when retrieved from knowledge management systems. Standardised and codified knowledge frequently fulfils this criterion. Where knowledge contains concrete recommendations for action and can be employed directly by the user without recourse to additional analysis, the criterion of *applicability* is met. The dimension *potential for impact and adaptability* comprises two criteria: *dynamism/adaptability* and *impact/measurability*. The criterion of *dynamism/adaptability* assesses whether the remaining eight AK criteria have been evaluated on the basis of current and pertinent information. Lastly, the criterion of *impact/measurability* evaluates whether knowledge is genuinely effective—that is, whether it gives rise to improved decisions and whether its effectiveness can, in principle, be verified.

Table 1: Criteria for identifying actionable knowledge

Conceptual AK Dimensions	AK Main Criteria	AK Subcriteria / Aspects	Related Question	Remediable if criterion is not met?	Transformation Mechanism	Transformation layer
Contextual relevance & Quality (Are there contexts in which this knowledge could be relevant for actions, and how reliable is this knowledge?)	Relevance / Usefulness	Goal-orientedness	Could it help to solve a problem or improve a situation or process, either now or in the near future?	No	Not transformable	-
		User fit	Is there at least one person for whom this is useful, either now or in the near future?	No	Not transformable	-
	Context specificity	-	Is the knowledge intended for at least one specific situation, environment, or domain?	Case dependent	Identification of a relevant application to the knowledge in question / Contextual Embedding	D
	Trustworthiness	Data quality	Does the information come from reliable, verified sources?	Often yes	Checking sources for reliability and data for errors	A
		Validity	Has it been confirmed by experts or empirical values?	Often yes	Validation, e.g. by experts or through triangulation	A
		Transparency	Are the underlying assumptions and methods traceable?	Often yes	Disclosure and explicitation of the underlying assumptions and relationships on which knowledge is based	A B
Accessibility & Usability (Is the knowledge accessible in a form that makes it easy to apply?)	Accessibility / Availability	-	Is the information presented in such a way that it can be quickly understood (e.g. decision matrix, checklist)?	Yes	Visualisation, structuring and formalising	B C
	Simplicity / Comprehensibility	-	Is the knowledge formulated in an easily understandable way so that it can be used directly?	Often yes	Linguistic simplification and abstraction	B
	Communicability	-	Is knowledge available in a form that makes it easy to pass on (e.g., through knowledge management systems)?	Case dependent	Standardisation and codification	B, C, E
	Applicability	Action orientation	Does it contain clear recommendations for action or practical steps?	Yes	Developing specific guidelines on how to act, Processualisation, Provision of routines	B, D
		Complexity of application	Is it easy to understand and directly applicable, or does it require additional analysis?	Often yes	Selecting of essential information / consolidation of information at an abstract level	B, C, D, E
Potential for impact & Adaptability (Does the knowledge prove to be effective, and can its effectiveness be maintained over time?)	Dynamism / Adaptability	-	Has the assessment of the potential AK's compliance with the AK criteria been carried out on the basis of up-to-date and relevant information?	Often yes	Initiating and execution of a re-examination of the other AK criteria taking into account relevant up-to-date information	E
	Impact / Measurability	Influence on decisions	Does it prove to lead to better decisions?	Case dependent	Testing and evaluating the impact of knowledge	E
		Measurable improvement	Are there any indicators or KPIs that show that knowledge has a positive effect?	Often yes	Operationalisation of metrics to measure the impact of knowledge	D, E

4. Differentiation Between AK and Potential AK

How can organisations obtain the desired AK to benefit from this type of knowledge? AK can be systematically identified in organisations or knowledge can be transformed into AK based on the characteristics listed in Table 1. Prior to these steps taking place, it is necessary to consider the existence of the preliminary stages of AK, in particular, knowledge referred to as potential AK. This form of knowledge is at a stage where it does not yet fully meet individual criteria, such as *accessibility*, *context specificity*, or *trustworthiness*, but can be developed into AK. This potential AK should not be excluded prematurely or neglected during the search for AK. Knowledge can be processed in terms of certain criteria such that it becomes AK from potential AK. However, this is not possible for all criteria. In the fifth column of Table 1, for each criterion, we provide an assessment of whether the respective criterion for the AK can be remedied if it is not met.

Below, we provide examples of how the remediability of a criterion that has not been met for AK varies, depending on certain criteria. For example, the status of the criterion *relevance/usefulness* that has not been met cannot be changed to one in which the criterion is met. Knowledge that does not contain a subset relevant to a specific question or problem solution cannot be converted into AK through processing. However, this does not imply that this knowledge cannot become relevant in combination with other knowledge. Nevertheless, considered in isolation, it cannot contribute to solving problems, even if it is processed. The situation differs with regard to the criterion of *accessibility/availability*. If knowledge is presented in a form that is difficult to access because it lacks structured preparation and presentation, it can subsequently be transferred to formalised structures. For example, decision matrices, flowcharts, and checklists could be created to address this problem. Another example is the criterion of *trustworthiness*. Typically, but not always, it is possible to verify whether the information is derived from trustworthy sources or whether it has been validated by experts. The criterion of *context specificity* depends on the individual case, whether a lack of context specificity can be remedied. In certain cases, a subset can be isolated from the body of information and prepared in a context-specific manner to provide context-specific knowledge. It is easier to remedy a situation in which knowledge does not meet the criterion of *simplicity/comprehensibility*. In this case, merely revising the language used to present knowledge can meet this criterion.

5. The Actionable Knowledge Transformation Framework

By means of the AK Transformation Framework (AKTF), we propose a conceptual process for identifying AK and transforming potential AK into AK (see Figure 1). Building on the criteria for identifying AK presented in Table 1 and the distinction drawn in Section 4 between AK and potential AK, the AKTF is conceived as a process-oriented framework that offers a systematic approach to both the identification of AK and potential AK and the transformation of the latter into the former. The five transformation layers—A, B, C, D, and E—constitute the core of the AKTF. Specific transformation mechanisms are assigned to each layer, as indicated in the final column of Table 1. Several mechanisms pertain to more than one layer; in such cases, the layer to which a mechanism is strongly aligned is marked in bold.

According to the AKTF, the initial step consists in examining whether the knowledge under consideration meets the AK criteria set out in Table 1 (see Figure 1). If so, the knowledge is classified as AK. In many cases, however, knowledge will not satisfy these criteria. Where the criteria are not met, a further distinction is drawn between knowledge that could, in principle, satisfy the AK criteria following transformation and knowledge for which this is not possible. If the relevant knowledge can be converted into AK through a transformation process informed by the AK criteria, it constitutes potential AK; otherwise, it represents knowledge that cannot be transformed into AK. Potential AK is converted into AK by passing through several transformation layers, the sequence of which is itself consequential. The processing order of layers A, B, C, D and E should be selected to minimise the overall transformation workload, based on the form or state of the potential AK, which determines the required transformation layers. It is advisable, for instance, to validate knowledge first, and only then—provided that validation has been successful—to make the effort to transform present knowledge into a linguistic and visual form that facilitates the user's cognitive uptake. The individual transformation layers are detailed below. The AKTF further demonstrates that AK may, over time, revert to a form of knowledge that no longer exhibits the defining characteristics of AK. At the same time, the AKTF underscores that AK can retain its properties through a continuous process: by re-examining the knowledge in question against the AK criteria and, where necessary, passing it once more through the transformation layers and the mechanisms associated with each, knowledge can remain actionable over time. As part of this continuous process, the AKTF prescribes that AK be assessed at regular intervals to determine whether it satisfies all AK criteria and, if not, whether it could do so following further transformation. Depending on the outcome of such an assessment, the knowledge in question is classified as AK, potential AK, or neither. Where it constitutes potential AK, it may once again traverse the transformation layers, and this cyclical process can be repeated at regular intervals. The five transformation layers of the AKTF are presented below.

Layer A: Epistemic Transformation

This layer is intended to secure the validity and credibility of knowledge. Among the transformation mechanisms it encompasses are the validation and verification of information, the scrutiny of information sources, and the disclosure of the assumptions underlying the knowledge as well as of the methods by which it was acquired. The user's awareness that potential AK has undergone transformation through these mechanisms tends to foster a stance of high conviction regarding the accuracy and validity of the knowledge concerned, thereby enabling decisive action.

Layer B: Semanti-cognitive transformation

This layer is designed to render potential AK as cognitively accessible to the user as possible. Its mechanisms include linguistic simplification, abstraction, and visualisation. The resulting transformation enables the user to apply the knowledge swiftly and with minimal cognitive effort whenever required.

Layer C: Structural -representational transformation

At this stage, potential AK is transformed primarily with respect to its structure and form of presentation. The associated mechanisms include structuring, formalisation, codification, and standardisation. This step converts unstructured potential AK into a form that can be readily stored in knowledge management systems or otherwise administered. It entails a form of formal processing in which, ideally, considerations regarding the way in which the transformed knowledge will support action are already incorporated—for instance, in the arrangement of information during structuring.

Layer D: Contextualising-operationalising transformation

This layer is specifically designed to shape potential AK into a form applicable in concrete contexts and capable of furnishing clear instructions, process flows, or routines for action. Its mechanisms include contextualisation, operationalisation, and processualisation. In passing through this layer, potential AK is embedded in particular decision-making contexts and rendered directly translatable into action—for example, through the creation of guidelines containing concrete recommendations for action in specific situations or procedures. This layer requires intensive reflection on the ways in which knowledge can genuinely improve concrete actions and processes.

Layer E: Evaluativ-dynamic transformation

The aim of this phase is to render AK temporarily stable and particularly effective. Its mechanisms include verifying the effectiveness of the knowledge with respect to the outcomes of operational decisions and creating the conditions necessary for such verification through the implementation of key performance

indicators. A further mechanism consists in verifying whether the assessment of potential AK against the AK criteria has been undertaken on the basis of current and relevant information and, if not, initiating a renewed review accordingly. For instance, when new information is incorporated—say, during a repeat traversal of Layer B—more advanced visualisation options may be selected to facilitate the user’s cognitive processing; equivalently, a repeat traversal of Layer D may yield additional application contexts for the potential AK to be transformed. The evaluative-dynamic layer can thus trigger a renewed passage through Layers A, B, C, and D.

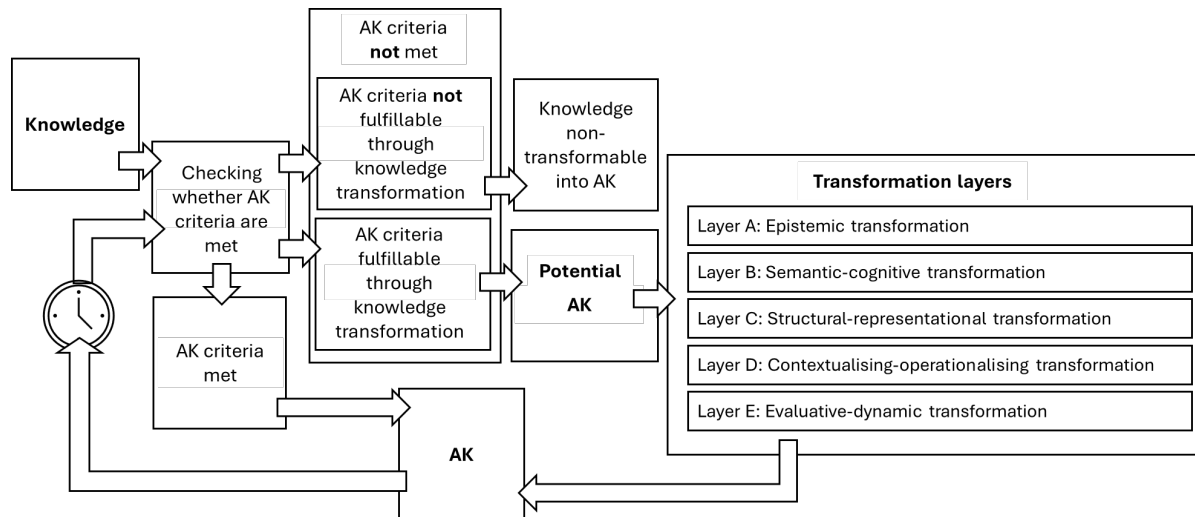


Figure 1: The AK Transformation Framework (AKTF)

6. Practical Examples of AK and Potential AK

6.1 Practical Examples of Clearly Identified AK

Evidence-based guidelines, such as those developed by medical associations for the treatment of chronic diseases, are a prototypical example of AK. These guidelines are developed from the systematic compilation of scientific studies and are condensed in such a way that they provide doctors with concrete decision-making aids. Their *relevance/usefulness* stems from the fact that they focus on clearly defined practice-relevant issues, such as the choice of therapy for specific patient groups. Evidence-based guidelines in healthcare represent AK that actively contributes to improving medical care. They are significant for users—medical staff—because they structure the scope for action in complex clinical situations and support evidence-based decisions. Regular updates ensure that they remain relevant and reflect the current state of scientific knowledge. Evidence-based guidelines also meet the key AK criteria in terms of *context specificity*. They are tailored to specific medical domains and consider clinical and organisational conditions within the healthcare system. Their location specificity is evident in their adaptation to national healthcare structures, resource availability, and regulatory contexts. The criterion of *applicability* is ensured by a strong focus on action, and guidelines formulate concrete recommendations, for example, on medication dosages, diagnostic steps, or treatment intervals. Their complexity is designed such that they remain understandable and applicable even under time pressure, owing to clear algorithms, decision paths, or tabular overviews. The *trustworthiness* of this form of knowledge is particularly high, as the guidelines are based on verified scientific data (data quality), validated by interdisciplinary expert committees, and are comprehensible and transparent owing to transparent methods of evidence assessment. AK in the form of evidence-based guidelines in healthcare also fulfils the criterion of *accessibility/availability*. Evidence-based guidelines are structured such that they are easily accessible in different formats, such as short versions, apps, or decision trees, and enable a wide range of uses. The criterion of *dynamism/adaptability* is also met because the guidelines are updated through regular reviews and adapted by medical associations in line with new research findings. In terms of *impact/measurability*, the success of such guidelines can be measured using performance indicators, such as a reduction in the number of cases of malpractice or improved outcomes in patient treatment. Finally, AK, in the form of healthcare guidelines, is characterised by *simplicity* and *comprehensibility* because such guidelines translate complex scientific content into actionable key messages. Owing to their standardised wording and multimedia presentation, they can be effectively communicated within medical teams, fulfilling the criterion of *communicability*. Evidence-based guidelines meet all criteria for AK (Table 1). They illustrate how scientific

knowledge can be translated into a form that is directly relevant to decision-making and embody the essence of AK.

6.2 Practical Examples of Potential AK

One example of a potential AK is scientific study results without information about the contexts in which the study results are to be applied. For example, if a research institution publishes extensive data on the energy-efficiency potential of public buildings, this information is likely to be scientifically sound and trustworthy; however, without reference to specific decision-making situations, it is not useful. It only becomes application-relevant when translated into practice-oriented guidelines or decision-making aids for building managers. Here, the missing criterion of *context specificity* can be remedied.

Another example is the internal process documentation within companies. Valuable experience reports or lessons learned are often available but in an unstructured form and are difficult to find. Such knowledge does not meet the criterion of *accessibility/availability*, but can be easily transformed through organisational measures. The introduction of structured knowledge databases or standardised templates can lead to the systematic processing of scattered information into AK.

Even expert knowledge without validation represents potential AK. Assessments by experienced specialists are often highly context-specific and action-oriented but do not meet the criterion of *trustworthiness* if they have not been verified. This shortcoming can be addressed through external verification and confirmation. Conversely, scientific data that do not provide action orientation, such as raw data from sensor systems, do not meet the criterion of *applicability*. Despite its reliability, it cannot be used directly without interpretative processing. These data can be converted into AK only through visualisation, threshold definitions, or automated recommendations for action—for example, in the form of a dashboard or early warning system.

Other examples of potential AK include generic training materials that are understandable but not *context-specific*, or outdated guidelines that are structured but no longer up-to-date and do not meet the criterion of *dynamism/adaptability*. In both cases, conversion to AK can be achieved by (i) adapting the training materials to the specific application context and (ii) updating the guidelines. Similarly, technical texts or scientific reports available only in complex or foreign language forms can be transformed into understandable and communicable AK through linguistic and visual processing, fulfilling the criteria of *simplicity/comprehensibility* and *communicability*. Finally, for some knowledge, it has not yet been verified whether it has a measurable effect—knowledge that does not (yet) meet the criterion of *impact/measurability*, such as project reports without evaluation data. Such knowledge can, at best, represent potential AK until evidence of its impact is provided, proving its relevance to decisions.

These examples illustrate that the transition from potential AK to AK is a process in which organisations must actively process, evaluate, and structure knowledge in an application-oriented manner. Some criteria, such as *accessibility* and *comprehensibility*, are relatively easy to influence, whereas others, such as *dynamism/adaptability*, are only partially influenceable, and the criterion of *relevance* cannot be influenced at all.

7. Conclusion and Future Research

This paper addresses the conceptual ambiguity surrounding AK by developing a set of criteria for its identification, introducing the notion of ‘potential actionable knowledge’, and presenting the Actionable Knowledge Transformation Framework (AKTF). The AKTF suggests that the use of AK is bound up with a continuous process of repeated assessment against the AK criteria. The framework recognises that AK does not necessarily retain its defining characteristics over time and that its maintenance frequently demands active engagement, which is best conceived as a cyclical process. From a theoretical perspective, the paper contributes to the conceptual clarification and operationalisation of AK, thereby laying the groundwork for future research in the field of knowledge management. In practical terms, the AKTF, in combination with the AK criteria, constitutes an application-oriented instrument for the evaluation, structuring, and targeted development of organisational knowledge. The active involvement of employees in identifying potential AK is of particular importance, since the sustainable transformation of knowledge into AK depends upon their operational experience and professional judgement.

Future research might examine the impact of AK on the quality of decision-making and on organisational performance. The deployment of digital and AI-based systems for the systematic identification of AK, as well as for the transformation of potential AK into AK, represents a further promising avenue of inquiry. Research into

the composition of teams tasked with identifying AK by means of the criteria presented in this paper would likewise be of interest. An exchange between experts drawn from the field of origin of the relevant knowledge and individuals from various organisational domains in which that knowledge might be applied in novel contexts could offer a fruitful basis for the identification of AK. According to the 'knowledge-based perspective' within the 'resource-based view', knowledge constitutes an especially important resource for organisations (Conner & Prahalad, 1996; Grant, 1996). Against this background, research into the identification of AK is of considerable scholarly relevance, since AK represents a particularly valuable form of knowledge: highly processed and, consequently, immediately actionable.

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