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The Soul Cannot Be Automated: Human Judgment, Moral Agency, and Authentic Leadership in the Age of Artificial Intelligence

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Abstract

The increasing integration of artificial intelligence (AI) into organizational leadership has transformed executive decision-making by improving information processing, predictive analysis, and strategic evaluation. However, growing reliance on algorithmic recommendations raises concerns about the erosion of independent human judgment, ethical reasoning, and moral accountability. This study examines how authentic leadership principles can support the preservation of human responsibility in AI-assisted executive decision-making. Employing a structured integrative literature review, the research critically synthesizes existing scholarship on authentic leadership, human-AI collaboration, automation bias, moral agency, and algorithmic governance. Drawing on this theoretical foundation, the study proposes a Human Accountability Framework comprising five interconnected dimensions: self-awareness, balanced processing, internalized moral perspective, relational transparency, and continuing human accountability. The framework explains how authentic leadership characteristics may strengthen critical evaluation of AI-generated recommendations, promote ethical consistency, improve decision transparency, and sustain meaningful human oversight. Furthermore, the study identifies theoretical relationships between leadership behavior, algorithmic reliance, and organizational accountability, providing propositions for future empirical investigation. The analysis emphasizes that technological efficiency and predictive accuracy cannot independently establish the ethical legitimacy of consequential organizational decisions. It concludes that responsible AI integration requires organizational governance structures that preserve meaningful human authority, encourage independent judgment, and establish clear accountability for decisions influenced by intelligent systems. These insights contribute to ongoing discussions on ethical leadership and responsible artificial intelligence in contemporary organizations.

Keywords: Authentic Leadership; Artificial Intelligence; Human Judgment; Moral Agency; Algorithmic Accountability; Executive Decision-Making.

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1. Introduction

1.1. Background of Artificial Intelligence in Executive Leadership

Artificial intelligence (AI) has become an increasingly important component of organizational leadership, influencing how executives evaluate information, formulate strategies, manage risks, and allocate resources. Its applications extend across financial analysis, employee recruitment, operational management, performance evaluation, and strategic planning. Traditionally, organizational decision-support systems relied on predefined rules and structured data analysis. Advances in machine learning and generative AI have expanded these capabilities, enabling systems to identify complex patterns, generate predictions, interpret unstructured information, and recommend alternative courses of action. Faraj et al. (2018) explain that learning algorithms are reshaping organizational practices by changing how knowledge is produced, interpreted, and incorporated into work processes.

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These developments have altered the relationship between technological capabilities and managerial authority. Jarrahi (2018) describes human-AI collaboration as a complementary relationship in which computational efficiency supports human intuition and contextual understanding. Similarly, Shrestha et al. (2019) demonstrate how AI influences organizational decision-making structures and the distribution of decision

authority. However, AI-assisted decision-making differs from fully automated decision-making. The former involves human evaluation and authorization of algorithmic recommendations, whereas the latter delegates specified decisions to computational systems with limited direct intervention. Raisch and Krakowski (2021) emphasize that automation and augmentation are interconnected organizational processes, making the relationship between technological autonomy and managerial judgment increasingly important.

1.2. Human Judgment in AI-Assisted Organizational Decisions

Human judgment in executive decision-making involves interpreting available evidence, applying professional experience, considering organizational circumstances, and evaluating the consequences of alternative actions. Unlike statistical prediction, managerial judgment incorporates ethical obligations, stakeholder interests, institutional values, and contextual considerations that may not be adequately represented in computational models. Although AI can improve analytical efficiency, predictive accuracy does not necessarily establish whether a recommendation is fair, socially acceptable, or ethically justified.

Excessive dependence on AI may weaken independent evaluation when executives accept recommendations without questioning their assumptions or limitations. Lee and See (2004) argue that effective human-automation interaction requires appropriately calibrated trust rather than unquestioning reliance. Likewise, Parasuraman and Manzey (2010) identify automation complacency and bias as factors that can impair human decision performance. Responsible AI-assisted leadership therefore requires executives to recognize the distinction between using algorithmic recommendations as supporting evidence and treating them as substitutes for independent judgment.

1.3. Statement of the Research Problem

The increasing integration of AI into executive decision-making raises concerns about preserving human judgment, moral responsibility, and organizational accountability. As algorithmic systems become more influential, executives may defer to automated recommendations because of perceived technological objectivity, computational complexity, or institutional pressure. Such dependence can reduce critical evaluation and create uncertainty concerning responsibility when decisions produce harmful consequences.

Algorithmic opacity further complicates accountability because decision-makers may struggle to understand how recommendations are generated. Burrell (2016) identifies different forms of opacity associated with machine learning, while Ananny and Crawford (2018) question whether transparency alone can establish meaningful accountability. Moreover, algorithmic optimization may prioritize efficiency or profitability without adequately addressing fairness, employee welfare, and stakeholder rights. These challenges expose limitations in oversight arrangements that retain formal human approval without ensuring meaningful decision authority or ethical examination.

1.4. Research Gaps

Despite considerable scholarship on AI governance and organizational leadership, four gaps require further investigation. First, authentic leadership theory has received limited direct theoretical integration with AI-assisted executive decision-making. Although Walumbwa et al. (2008) establish self-awareness, balanced processing, internalized moral perspective, and relational transparency as core leadership dimensions, their application to algorithmically influenced decisions remains insufficiently developed.

Second, existing research does not adequately explain how these leadership characteristics may influence executives' willingness to challenge AI recommendations. Third, the relationship between individual moral responsibility and institutional algorithmic accountability requires further clarification. Martin (2019) examines ethical accountability in algorithmic systems, but additional theoretical integration is needed to explain the role of executive leadership behavior. Fourth, a consolidated framework connecting authentic leadership, independent judgment, ethical evaluation, and continuing organizational accountability remains necessary.

1.5. Research Objectives

This study pursues five objectives: (1) examine AI's influence on executive decision-making; (2) critically evaluate authentic leadership theory and its relevance to human judgment; (3) investigate automation bias, algorithmic dependence, and ethical responsibility; (4) develop a Human Accountability Framework grounded in authentic leadership principles; and (5) formulate testable theoretical propositions and identify implications for organizational AI governance.

1.6. Research Question

The central research question guiding this investigation is: How can authentic leadership principles inform the preservation of human judgment and moral accountability in AI-assisted executive decision-making?

1.7. Significance of the Study

This study contributes to authentic leadership scholarship by extending established leadership constructs into AI-assisted organizational environments. It advances human-AI collaboration research by examining the leadership characteristics potentially associated with responsible algorithmic reliance. It also contributes to executive decision-making theory by distinguishing computational recommendations from ethical authorization and accountable managerial judgment. For organizational governance, the proposed framework offers a theoretical basis for integrating leadership behavior with meaningful oversight, transparency,



and responsibility. Its practical relevance extends to executive education and professional development, particularly in strengthening ethical reasoning, critical evaluation, and accountability when using AI-supported decision systems.

2. Literature Review and Theoretical Foundation

2.1. Authentic Leadership Theory

2.1.1. Conceptual Development of Authentic Leadership

Authentic leadership emerged from growing interest in leadership approaches emphasizing ethical conduct, self-awareness, and consistency between personal values and organizational behavior. Avolio and Gardner (2005) conceptualized authentic leadership as a developmental process grounded in positive psychological capacities, self-regulation, and ethical relationships. Gardner et al. (2005) extended this perspective by explaining how leader self-awareness and self-regulation influence follower identification and development. Walumbwa et al. (2008) subsequently established a multidimensional measurement model comprising four interrelated leadership characteristics.

Although authentic leadership shares certain features with transformational and ethical leadership, important distinctions remain. Transformational leadership emphasizes motivation, organizational change, and follower development, while ethical leadership focuses on normatively appropriate conduct and reinforcement of ethical standards (Brown et al., 2005). Authentic leadership places greater conceptual emphasis on self-understanding, consistency, and genuine relationships. Nevertheless, Banks et al. (2016) identified substantial conceptual overlap between authentic and transformational leadership, raising questions about theoretical distinctiveness.

2.1.2. Core Dimensions of Authentic Leadership

Walumbwa et al. (2008) identified four dimensions. Self-awareness involves understanding personal values, emotional responses, limitations, and decision-making biases. Balanced processing describes the objective consideration of information, including perspectives that challenge existing assumptions. Internalized moral perspective reflects consistent behavior guided by ethical principles rather than external pressures. Relational transparency concerns the appropriate disclosure of intentions, reasoning, and relevant information.

These dimensions provide a foundation for examining executive judgment. In AI-assisted decisions, self-awareness may help leaders recognize excessive confidence in technological recommendations, while balanced processing may encourage independent verification. Moral perspective and transparency may further support ethical evaluation and decision justification.

2.1.3. Empirical Foundations of Authentic Leadership

Walumbwa et al. (2008) developed and validated the Authentic Leadership Questionnaire, strengthening empirical investigation of the construct. Gardner et al. (2011) subsequently reviewed evidence connecting authentic leadership with organizational attitudes and follower outcomes. However, methodological limitations remain. Gardner et al. (2024) identified weaknesses in research designs across authentic leadership scholarship, emphasizing the need for stronger causal evidence.

Baker (2022) investigated Big Five personality traits and authentic leadership in a Doctor of Management applied research project at Wayland Baptist University. Surveying 234 participants using BFI and ALQ measures, the study reported positive correlations for extraversion, agreeableness, conscientiousness, and openness, but negative correlations for neuroticism. Baker (2023) and Baker et al. (2025) examined specific traits. None of these studies investigated AI-assisted decisions.

2.2. Authentic Leadership and Personality Traits

2.2.1. Personality Characteristics and Leadership Behavior

Personality characteristics may influence emotional regulation, communication, information processing, and responses to uncertainty. Baker (2022) used the Big Five Inventory and Authentic Leadership Questionnaire to examine correlations between five personality traits and four authentic leadership dimensions. The reported associations were not causal findings. Personality traits and authentic leadership remain distinct constructs, and the study did not examine responses to AI recommendations.

2.2.2. Neuroticism and Authentic Leadership

Baker (2023) investigated neuroticism using the Authentic Leadership Questionnaire and Big Five Inventory. The study reported negative correlations between neuroticism and all four authentic leadership dimensions. These findings suggest potential associations between emotional tendencies and leadership behavior but cannot establish causation or predict executive responses to AI recommendations.

2.2.3. Extraversion and Authentic Leadership

Baker et al. (2025) examined associations between extraversion and authentic leadership. The research contributes to understanding interpersonal characteristics potentially associated with leadership expression. Nevertheless, extraversion should not be interpreted as evidence of ethical competence, effective judgment, or responsible technology use.

2.2.4. Personality Differences in AI-Assisted Decisions

Personality may influence confidence, trust, openness to alternative information, and willingness to challenge algorithmic recommendations. However, these relationships remain hypothetical within the present research context and require direct empirical investigation.

2.3. Artificial Intelligence and Executive Decision-Making

2.3.1. AI Applications in Organizational Leadership

Artificial intelligence supports strategic forecasting, financial analysis, recruitment, operational planning, risk management, and performance evaluation. These applications expand analytical capabilities while introducing questions concerning decision authority and organizational responsibility.

2.3.2. Human-AI Collaboration

Jarrahi (2018) described human-AI complementarity in organizational decision-making. Shrestha et al. (2019) examined changes in decision structures, while Raisch and Krakowski (2021) explained the interconnected nature of automation and augmentation. Together, these perspectives demonstrate that technological assistance can reshape managerial autonomy rather than simply improve existing practices.

2.3.3. Opportunities and Limitations

AI may improve analytical efficiency and consistency, but unreliable data, opaque models, contextual limitations, and historical biases can undermine recommendations. Executive judgment remains necessary when computational outputs involve uncertain consequences or conflicting ethical obligations.

2.4. Automation Bias and Algorithmic Dependence

2.4.1. Conceptual Explanation of Automation Bias

Automation bias refers to inappropriate reliance on automated recommendations. It may produce omission errors when users overlook problems not identified by a system, or commission errors when they follow incorrect recommendations. Automation complacency further reduces independent monitoring (Parasuraman & Manzey, 2010).

2.4.2. Algorithm Aversion and Algorithm Appreciation

Dietvorst et al. (2015) demonstrated algorithm aversion following observed errors, whereas Logg et al. (2019) identified circumstances involving algorithm appreciation. These findings indicate that reliance varies according to perceived reliability, confidence, experience, and task conditions.

2.4.3. Risks for Executive Decision-Making

Excessive reliance may weaken independent verification, obscure algorithmic errors, encourage inappropriate delegation, and complicate accountability. Conversely, unjustified rejection of reliable recommendations may also reduce decision quality.

2.5. Human Judgment, Moral Agency, and AI Accountability

2.5.1. Moral Agency and Ethical Responsibility

Moral agency involves evaluating actions against ethical obligations and accepting responsibility for consequential choices. Computational recommendations may inform decisions but cannot independently settle questions of fairness, organizational duty, or moral justification.

2.5.2. Algorithmic Ethics and Transparency

Floridi et al. (2018) emphasized ethical principles governing AI, while Martin (2019) examined algorithmic accountability. Fairness, explainability, stakeholder rights, and organizational legitimacy require governance mechanisms extending beyond technical performance.

Table 1: Comparative Synthesis of Existing Literature and Identified Research Gaps

Research area	*Representative studies*	*Main contribution*	*Identified gap*
Authentic leadership	Avolio & Gardner (2005); Walumbwa et al. (2008)	Establishes leadership dimensions	Limited direct AI application
Leadership and personality	Baker (2023); Baker et al. (2025)	Examines personality associations	AI-related behavior remains untested
AI decision-making	Jarrahi (2018); Shrestha et al. (2019)	Explains human-AI collaboration	Limited integration with authentic leadership
Automation bias	Dietvorst et al. (2015); Logg et al. (2019)	Examines algorithmic reliance	Leadership safeguards require investigation
Algorithmic accountability	Martin (2019); Grote et al. (2026)	Explains governance and responsibility	Limited leadership-accountability integration

2.5.3. Meaningful Human Control

Santoni de Sio and van den Hoven (2018) examined meaningful human control, while Grote et al. (2026) emphasized alignment between decision control and accountability. These perspectives establish that responsibility must correspond to genuine authority and capacity for intervention.

2.6. Critical Synthesis and Theoretical Research Gaps

Existing research establishes authentic leadership dimensions, identifies behavioral responses to algorithmic recommendations, and explains important accountability principles. However, the mechanisms connecting authentic

leadership with responsible AI-assisted executive judgment remain insufficiently examined. This gap supports developing a Human Accountability Framework integrating leadership characteristics, critical evaluation, ethical reasoning, and continuing accountability.

3. Research Methodology

3.1. Research Design

This study adopts a conceptual research design supported by a structured integrative literature review to examine the relationship between authentic leadership, human judgment, moral agency, and artificial intelligence in executive decision-making. Conceptual research is appropriate for integrating established theoretical perspectives, identifying relationships among constructs, and developing propositions that can guide subsequent empirical investigation. According to Torraco (2005), integrative literature reviews facilitate the synthesis of existing knowledge and the development of new theoretical perspectives, while Snyder (2019) emphasizes their relevance to conceptual framework development.

The study follows a theory-building orientation, drawing on authentic leadership theory, human-AI collaboration, automation bias, and algorithmic accountability. Particular attention is given to the four established dimensions of authentic leadership identified by Walumbwa et al. (2008). These dimensions provide the theoretical foundation for examining how executives might preserve ethical responsibility when evaluating AI-generated recommendations. No original human-participant data are collected, and the study does not involve surveys, interviews, experiments, or statistical hypothesis testing.

3.2. Literature Identification Strategy

The review draws on a purposively assembled corpus of foundational and contemporary scholarly publications provided for the project, supplemented by targeted checks of original publisher records. The approach is a structured thematic synthesis rather than a completed systematic database search.

The identified literature spans leadership studies, management, psychology, human factors, AI ethics, and organizational governance. Selection was thematic and purposive, as explained above.

The thematic retrieval vocabulary included authentic leadership, artificial intelligence, human judgment, automation bias, moral agency, algorithmic accountability, and meaningful human control. Targeted source verification was performed against accessible publisher and institutional records; no comprehensive Scopus or Web of Science search or formal database screening was completed. The review therefore makes no claims of exhaustive coverage.

Foundational studies were retained when necessary to establish core theoretical constructs; contemporary studies informed analysis of AI governance and human-AI interaction. Sources were selected for conceptual relevance and bibliographic traceability. No systematic retrieval totals, screening counts, or PRISMA outcomes are reported because those procedures were not undertaken.

3.3. Literature Inclusion and Exclusion Criteria

Literature selection is guided by scholarly credibility, conceptual relevance, and methodological transparency. Eligible sources include peer-reviewed journal articles, foundational theoretical publications, empirical leadership studies, verified academic conference proceedings, and doctoral research with confirmed bibliographic information. Publications must contribute directly to understanding authentic leadership, AI-assisted decisions, automation bias, moral agency, or organizational accountability.

Sources are excluded when they duplicate existing records, lack verifiable publication details, provide insufficient relevance to the research objectives, or present unsupported opinions as empirical findings. Particular care is taken to distinguish research examining authentic leadership characteristics from studies directly investigating artificial intelligence. This distinction prevents inappropriate attribution of AI-related findings to leadership studies conducted in different contexts.

3.4. Literature Classification and Critical Analysis

The selected literature is organized into five thematic categories: authentic leadership theory and personality characteristics; artificial intelligence in organizational decision-making; automation bias and algorithmic reliance; human judgment and moral agency; and algorithmic ethics and accountability.

Each category is examined to identify central theoretical constructs, established empirical findings, methodological limitations, and unresolved questions. Comparative analysis considers areas of convergence and disagreement across disciplines. For example, the balanced processing dimension of authentic leadership is examined alongside research on appropriate reliance on automation, while internalized moral perspective is considered in relation to ethical accountability.

The analysis distinguishes conceptual similarities from demonstrated empirical relationships. This approach supports a reasoned assessment of whether leadership characteristics may influence how executives interpret, challenge, and authorize algorithmic recommendations.

3.5. Theoretical Synthesis and Framework Development

The theoretical synthesis integrates authentic leadership principles with scholarship on meaningful human control and algorithmic accountability. Four established leadership dimensions, self-awareness, balanced processing, internalized moral perspective, and relational transparency, are connected to proposed mechanisms supporting responsible AI-assisted decisions.

A fifth component, continuing human accountability, is introduced to address responsibility throughout recommendation evaluation, authorization, implementation, and corrective action. Together, these components constitute the proposed Human Accountability Framework.

The framework generates five theoretical propositions concerning calibrated AI reliance, critical evaluation, ethical resistance, decision transparency, and governance-supported accountability. Potential operational indicators are identified to support future measurement, construct validation, and empirical testing.

3.6. Research Integrity and Methodological Limitations

Research integrity is maintained by distinguishing established scholarly findings from newly proposed theoretical relationships. No fabricated observations, statistical results, database screening figures, or empirical conclusions are introduced. Unverified bibliographic information is not treated as confirmed evidence.

The principal limitation is the absence of direct empirical validation. Consequently, the proposed framework establishes theoretically reasoned relationships rather than demonstrated causal effects. Future quantitative, qualitative, and experimental studies are necessary to evaluate its validity, applicability, and explanatory effectiveness.

4. Human Judgment and Moral Accountability in AI-Assisted Decision-Making

4.1. Human judgment versus algorithmic recommendations

Artificial intelligence increasingly influences organizational decision-making by providing predictions, identifying patterns, and recommending actions based on available data. However, algorithmic predictions differ fundamentally from human ethical judgment. While AI systems evaluate alternatives according to computational models and predefined objectives, executive judgment requires contextual understanding, moral reasoning, and consideration of competing stakeholder interests. Jarrahi (2018) argues that effective human-AI collaboration depends on combining computational capabilities with human intuition and contextual interpretation.

Similarly, Shrestha et al. (2019) demonstrate how artificial intelligence changes organizational decision structures and the distribution of decision authority.

Computational efficiency does not necessarily establish moral legitimacy. An AI system may recommend reducing operational costs through workforce restructuring without adequately considering employee welfare, organizational commitments, or long-term institutional consequences. Consequently, executives must evaluate recommendations against broader organizational responsibilities rather than accepting technological efficiency as sufficient justification.

4.2. Executive decision authority

Executive decision authority involves the responsibility to evaluate, accept, modify, or reject AI-generated recommendations. Meaningful oversight requires more than formal human participation in an automated process. Executives must possess sufficient information, technical understanding, and practical authority to challenge algorithmic outputs when necessary.

Santoni de Sio and van den Hoven (2018) emphasize meaningful human control as an essential consideration in autonomous systems. Their perspective suggests that responsibility must be connected to genuine opportunities for intervention. Similarly, Grote et al. (2026) examine the importance of aligning accountability with the control exercised by AI developers and users. Therefore, human oversight becomes symbolic when executives approve recommendations without understanding their limitations or possessing authority to modify outcomes. Effective governance must establish clear decision rights and accessible information supporting independent evaluation.

4.3. Automation bias and erosion of accountability

Automation bias represents a significant threat to independent executive judgment. It occurs when decision-makers place excessive confidence in automated recommendations, potentially overlooking contradictory evidence or failing to recognize errors. Parasuraman and Manzey (2010) explain how automation complacency and attentional limitations influence human reliance on technological systems. Lee and See (2004) similarly emphasize the importance of appropriately calibrated trust in automation.

Excessive dependence may encourage ethical disengagement when executives attribute problematic decisions to algorithmic recommendations rather than acknowledging their own responsibilities. Organizational pressures involving efficiency, productivity, and performance targets can intensify this problem by encouraging rapid acceptance of automated outputs. However, rejecting AI recommendations indiscriminately is equally problematic. Dietvorst et al. (2015) demonstrate algorithm aversion following observed errors, whereas Logg et al. (2019) identify circumstances involving algorithm appreciation. Responsible leadership therefore requires critical evaluation rather than automatic acceptance or rejection.

4.4. Ethical conflicts in AI-supported organizational decisions

Ethical conflicts emerge when algorithmic recommendations prioritize measurable organizational objectives while inadequately representing broader human consequences. In employee selection, historical recruitment data may reproduce

discriminatory patterns. AI-supported workforce restructuring may identify cost reductions while overlooking employee vulnerability and institutional obligations.

Financial risk assessment can create tensions between predictive performance and equitable treatment of applicants. Similarly, automated performance assessment may emphasize measurable productivity while neglecting teamwork, creativity, and contextual constraints. In strategic resource allocation, algorithmic optimization may privilege short-term financial returns over sustainability or stakeholder welfare.

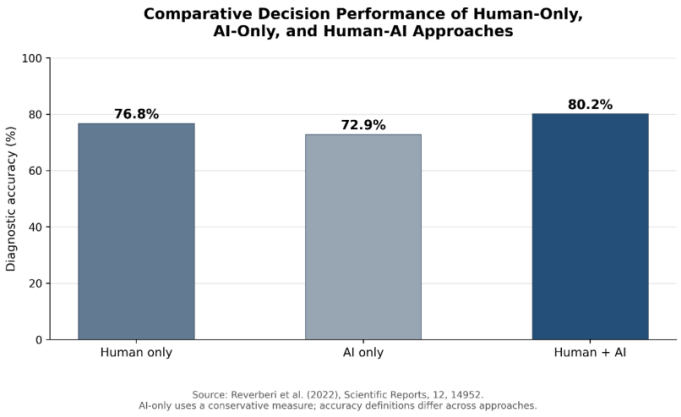
These examples illustrate potential ethical conflicts rather than documented findings from a particular organization. Martin (2019) argues that algorithmic accountability requires attention to the ethical implications of organizational decisions. Executives must therefore evaluate whether recommended actions are consistent with fairness, proportionality, transparency, and institutional responsibilities.

4.5. Human oversight and organizational responsibility

Effective human oversight requires organizational mechanisms extending beyond individual ethical intentions. These include independent verification of consequential recommendations, documented decision rationales, clearly assigned accountability, continuous monitoring, and accessible corrective procedures. Stakeholders should also possess meaningful opportunities to question decisions affecting their interests.

Floridi et al. (2018) emphasize ethical governance principles supporting responsible AI development and application. Meanwhile, Ananny and Crawford (2018) demonstrate that transparency alone cannot resolve broader accountability challenges. Organizations must therefore ensure that explanations are accompanied by effective oversight, institutional responsibility, and mechanisms for contesting harmful outcomes. Accountability should reflect the actual authority exercised by executives, developers, and other responsible actors.

Graph 1: Comparative Decision Performance of Human-Only, AI-Only, and Human-AI Approaches



4.6. Published evidence on human-AI decision performance

Empirical research indicates that human-AI collaboration can improve decision performance, although improvements are not universal. Reverberi et al. (2022) examined 21 endoscopists assessing 504 colorectal lesion videos with and without AI assistance. Overall diagnostic accuracy increased from 76.8% without AI to 80.2% with AI, while conservative AI-only accuracy was 72.9%. The study also found that clinicians followed correct AI recommendations more readily than incorrect ones, indicating selective reliance rather than unconditional acceptance.

The graph uses the reported values of 76.8%, 72.9%, and 80.2% from Reverberi et al. (2022). The AI-only value uses a conservative measure, so the three results are not perfectly equivalent in their measurement definitions.

5. Proposed Human Accountability Framework

5.1. Conceptual Foundation and Purpose

The increasing use of artificial intelligence in executive decision-making requires governance approaches that combine ethical leadership with institutional accountability. Although AI systems can improve information processing and decision efficiency, their recommendations cannot independently resolve questions of fairness, responsibility, and organizational values. Authentic leadership theory provides a foundation for addressing these concerns through self-awareness, balanced processing, internalized moral perspective, and relational transparency (Avolio & Gardner, 2005; Walumbwa et al., 2008). Building on these dimensions, this study proposes the Human Accountability Framework (HAF), incorporating continuing human accountability as a fifth component. The framework

connects leadership behavior with meaningful AI oversight while recognizing that ethical intentions require supportive organizational structures. HAF represents an original conceptual extension that has not undergone empirical validation.

5.2. Dimension 1: Self-Awareness

Self-awareness concerns executives' recognition of their values, assumptions, cognitive biases, and limitations. In AI-assisted decision-making, this awareness is particularly important because algorithmic recommendations may appear objective even when they reflect incomplete data or problematic assumptions. Executives must recognize how personal confidence, organizational expectations, and perceived technological sophistication influence their judgments. Reflective evaluation can help distinguish justified reliance on reliable recommendations from excessive dependence on automated outputs. Lee and See (2004) emphasize the importance of appropriate trust in automation, while Hoff and Bashir (2015) identify factors influencing trust development. Self-awareness may therefore support more deliberate assessments of AI reliability and limitations.

> **Proposition P1:** Executive self-awareness will be positively associated with calibrated reliance on AI-generated recommendations when decision-makers possess adequate information about system limitations.

5.3. Dimension 2: Balanced Processing

Balanced processing involves evaluating information objectively and considering perspectives that challenge existing assumptions. Its application to AI-supported decisions requires executives to examine algorithmic recommendations alongside independent evidence, professional expertise, and stakeholder perspectives. Rather than accepting technologically generated conclusions automatically, leaders should assess underlying assumptions, identify contradictory information, and consider alternative explanations. Research on automation bias demonstrates that reliance on automated systems can contribute to decision errors when users overlook conflicting evidence (Parasuraman & Manzey, 2010). Balanced processing may counter this tendency by encouraging verification and reasoned disagreement. However, effective evaluation also depends on access to understandable information about system performance.

> **Proposition P2:** Balanced processing will be positively associated with critical evaluation of AI-generated recommendations and negatively associated with automation bias.

5.4. Dimension 3: Internalized Moral Perspective

Internalized moral perspective refers to regulating decisions according to ethical standards rather than immediate external pressures. Within AI-assisted leadership, this dimension concerns the ability to evaluate recommendations against obligations involving fairness, employee welfare, privacy, and organizational responsibility. An algorithm may identify an economically advantageous option without adequately considering its consequences for affected stakeholders. Executives must therefore distinguish operational effectiveness from ethical acceptability. Floridi et al. (2018) emphasize the importance of ethical principles in AI development and application, while Martin (2019) examines the accountability implications of algorithmic decisions. An internalized moral perspective may encourage leaders to question recommendations that conflict with defensible ethical commitments.

> **Proposition P3:** Internalized moral perspective will be positively associated with executives' willingness to challenge AI-generated recommendations that conflict with defensible ethical obligations.

5.5. Dimension 4: Relational Transparency

Relational transparency concerns honest communication of decisions, intentions, and relevant information. In AI-assisted executive decisions, it requires appropriate disclosure of algorithmic involvement and understandable explanations of the reasoning supporting final decisions. Transparency should clarify how recommendations were evaluated, which limitations were considered, and who authorized implementation. However, simply disclosing technical details does not guarantee accountability. Ananny and Crawford (2018) question the assumption that transparency alone establishes meaningful understanding. Effective relational transparency should therefore emphasize accessible explanations, stakeholder engagement, and opportunities to challenge consequential decisions.

> **Proposition P4:** Relational transparency will be positively associated with perceived legitimacy of AI-assisted executive decisions when explanations are understandable and opportunities for challenge are available.

5.6. Dimension 5: Continuing Human Accountability

Continuing human accountability extends responsibility throughout recommendation assessment, authorization, implementation, monitoring, and corrective action. It requires identifiable decision owners, documented justification, and procedures for addressing harmful outcomes. Accountability should nevertheless correspond to actual authority and control. Grote et al. (2026) emphasize alignment between control and accountability among AI developers and users. Accordingly, executives should remain answerable for decisions within their authority, while technical developers and organizational governance bodies retain responsibility for their respective functions. This distributed approach prevents technological involvement from obscuring responsibility without assigning unrealistic obligations to individual leaders.



5.7. Governance as a Moderating Condition

Organizational governance determines whether ethical leadership characteristics can translate into effective oversight. Clear decision rights, technical competence, monitoring procedures, and accessible documentation enable executives to evaluate recommendations meaningfully. Conversely, limited authority, technological opacity, and excessive performance pressures may undermine responsible judgment despite strong ethical intentions. Governance therefore operates as a proposed moderating condition linking authentic leadership practices with accountability outcomes.

Table 2: Human Accountability Framework: Dimensions, Proposed Mechanisms, and Measurement Indicators

Dimension	*Proposed mechanism*	*Potential indicators*
Self-awareness	Recognition of personal and algorithmic bias	Reflective judgment; trust calibration
Balanced processing	Critical evaluation of competing evidence	Verification frequency; alternative evidence review
Internalized moral perspective	Ethical assessment of recommendations	Ethical conflict recognition; rejection of inappropriate recommendations
Relational transparency	Decision explanation and communication	Explanation quality; stakeholder understanding
Continuing human accountability	Responsibility throughout decision processes	Named decision ownership; audit records; corrective actions

Proposition P5: The relationship between authentic leadership practices and responsible AI-assisted decision-making will be stronger when organizations provide effective governance structures supporting decision authority, traceability, and accountability.

5.8. Framework Dimensions and Potential Operational Indicators

HAF extends authentic leadership scholarship by connecting established leadership dimensions with proposed mechanisms for evaluating AI recommendations and preserving moral accountability. Its contribution lies in distinguishing individual ethical behavior from institutional governance while explaining their potential interaction. The five propositions provide a basis for future surveys, decision experiments, and organizational studies. Empirical research should assess construct validity, behavioral relationships, and governance effects before the framework is adopted as an established model. No additional conceptual diagram is proposed, consistent with the manuscript's requirement for analytical graphs.

6. Discussion and Scholarly Implications

6.1. Interpretation of the Theoretical Synthesis

The theoretical synthesis demonstrates that preserving human judgment in AI-assisted executive decision-making requires an integration of leadership characteristics, cognitive safeguards, and organizational accountability mechanisms. Authentic leadership theory emphasizes self-awareness, balanced processing, internalized moral perspective, and relational transparency (Walumbwa et al., 2008). Meanwhile, automation research identifies the risks associated with excessive reliance on algorithmic recommendations (Parasuraman & Manzey, 2010). These perspectives suggest that responsible AI adoption involves more than technological reliability; it requires meaningful human evaluation.

The proposed Human Accountability Framework (HAF) addresses this theoretical gap by connecting authentic leadership dimensions with the evaluation, authorization, and oversight of AI-generated recommendations. Its contribution lies in explaining how leadership behaviors may support ethical decision-making within algorithmically influenced organizations. However, these relationships remain conceptual propositions requiring empirical validation.

6.2. Implications for Authentic Leadership Theory

Authentic leadership theory provides a useful foundation for examining executive behavior under technological uncertainty. Self-awareness may enable leaders to recognize personal biases and excessive confidence in automated systems, while balanced processing encourages consideration of alternative evidence. Internalized moral perspective supports ethical consistency when algorithmic recommendations conflict with organizational values.

Individual differences may influence these processes. Baker (2022), in a Doctor of Management applied research project, reported positive associations between extraversion, agreeableness, conscientiousness, and openness to experience and the four authentic leadership dimensions, alongside negative associations for neuroticism. Baker (2023) examined neuroticism, while Baker et al. (2025) examined extraversion. These studies concerned personality and leadership, not AI-assisted executive decisions; any extension to algorithmic judgment requires direct empirical testing.

6.3. Implications for Human-AI Collaboration

Effective human-AI collaboration requires an appropriate balance between computational capabilities and independent

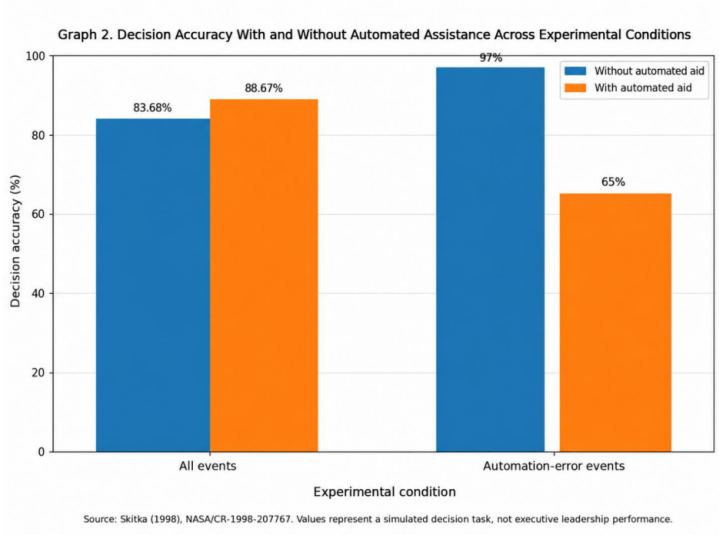
judgment. Jarrahi (2018) emphasizes the complementary potential of human and artificial intelligence in organizational decisions. Similarly, Raisch and Krakowski (2021) demonstrate that automation and augmentation involve interconnected organizational processes.

Nevertheless, collaboration does not automatically improve decision quality. Algorithmic reliability, task complexity, human expertise, and the availability of contradictory evidence influence whether automation produces beneficial outcomes. Executives must therefore evaluate AI-generated recommendations according to their limitations and the consequences of implementation. Human participation becomes valuable when it introduces contextual understanding, ethical evaluation, and effective opportunities to challenge technological outputs rather than merely approving automated recommendations.

6.4. Automation Bias and Organizational Decision Quality

Empirical research demonstrates that automated decision aids can improve performance while introducing distinctive errors. Skitka et al. (1999) found that participants using imperfect automated assistance committed omission and commission errors during simulated flight tasks. Related experimental results reported by Skitka (1998) demonstrate the importance of distinguishing routine performance from situations involving automation failures.

Graph 2: Decision Accuracy With and Without Automated Assistance Across Experimental Conditions



The reported overall accuracy increased from 83.68% without automation to 88.67% with automation. However, accuracy during the six automation-error events declined from 97% without assistance to 65% with assistance. These results illustrate how automation may improve routine performance while weakening responses when system recommendations are incorrect.

The findings support the importance of independent verification and balanced processing within HAF. Nevertheless, their application to executive leadership remains interpretive because simulated aviation decisions differ from complex organizational judgments.

6.5. Implications for Organizational AI Governance

The proposed framework suggests that effective AI governance requires clearly defined decision authority, independent oversight, and traceable accountability arrangements. Organizations should establish procedures specifying who evaluates algorithmic recommendations, authorizes consequential decisions, and initiates corrective action.

Transparency should extend beyond disclosing AI involvement to explaining relevant assumptions, limitations, and decision rationales. Martin (2019) emphasizes the ethical significance of algorithmic accountability, while Grote et al. (2026) highlight the importance of aligning control with responsibility. Accordingly, governance arrangements should ensure that executives possess sufficient information and authority to exercise meaningful oversight while recognizing responsibilities shared with technical developers and institutional stakeholders.

6.6. Implications for Executive Leadership Development

Executive education should incorporate AI literacy, ethical reasoning, and critical evaluation of automated recommendations. Leadership development programs could employ decision simulations involving inaccurate predictions, conflicting stakeholder interests, and ethical dilemmas. Such exercises would encourage executives to recognize algorithmic limitations and justify decisions independently.

Training should also strengthen documentation practices, accountability awareness, and the ability to communicate AI-assisted decisions transparently. These competencies

complement established authentic leadership principles while addressing emerging technological challenges.

6.7. Implementation Challenges

Implementing HAF may encounter technological, institutional, and financial constraints. Algorithmic opacity can prevent executives from understanding recommendation processes, while insufficient technical expertise may limit meaningful scrutiny. Poor data quality, organizational performance pressures, and the financial costs of independent auditing may further weaken oversight.

Unclear authority between executives and technical specialists also creates accountability gaps. Addressing these challenges requires coordinated governance, accessible technical expertise, reliable information, and clearly assigned responsibilities. Consequently, authentic leadership should be understood as a complementary ethical foundation rather than a substitute for institutional AI controls.

7. Limitations and Future Research

7.1. Limitations of the Conceptual Research Design

This study has several limitations arising from its conceptual design and reliance on existing scholarly literature. First, no original empirical data were collected, restricting the ability to establish causal relationships between authentic leadership, human judgment, and accountability in AI-assisted executive decision-making. Although the proposed Human Accountability Framework (HAF) draws upon established leadership theories and algorithmic governance scholarship, its effectiveness remains untested.

Second, the study depends on the scope and quality of the literature reviewed. While foundational and contemporary contributions were integrated, the synthesis may not capture every relevant theoretical perspective or organizational context. Furthermore, combining leadership psychology, AI ethics, and organizational governance introduces interpretive challenges because these disciplines conceptualize responsibility, autonomy, and decision authority differently.

Consequently, the proposed relationships should be understood as theoretically informed propositions rather than validated findings.

7.2. Construct Measurement Limitations

Measuring the framework's central constructs presents additional challenges. Moral agency involves ethical awareness, independent judgment, and responsibility, characteristics that cannot be adequately assessed through self-reported attitudes alone. Similarly, human accountability encompasses both individual behavior and organizational arrangements, requiring measures that distinguish perceived responsibility from actual decision authority.

Potential conceptual overlap also exists among authentic leadership dimensions, particularly between internalized moral perspective and relational transparency. Banks et al. (2016) further demonstrate the importance of distinguishing authentic leadership from related leadership constructs. Future measurement instruments should therefore establish discriminant validity while incorporating behavioral indicators of algorithmic verification, ethical resistance, and decision justification.

7.3. Future Quantitative Research

Future quantitative investigations should examine the proposed relationships using executive surveys, validated leadership assessments, and structured measures of AI reliance. Researchers could assess authentic leadership dimensions through established instruments while developing context-specific scales measuring algorithmic trust, recommendation verification, and accountability practices.

Structural equation modeling could evaluate relationships between leadership characteristics and responsible AI-assisted decision-making. Mediation analysis could investigate whether critical evaluation explains the association between balanced processing and decision quality. Moderation analysis could determine whether organizational governance strengthens relationships between authentic leadership and accountability. Longitudinal research would additionally help establish whether these relationships remain consistent as executives gain experience with AI systems.

7.4. Future Experimental Research

Experimental investigations would provide stronger evidence concerning the behavioral mechanisms proposed within HAF. Controlled decision simulations could expose executives to accurate, misleading, or ethically problematic AI recommendations while assessing their responses. Researchers could manipulate explanation quality, recommendation confidence, and opportunities for independent verification.

Ethical conflict experiments could examine whether leaders demonstrating stronger internalized moral perspectives are more likely to reject recommendations that conflict with stakeholder obligations. Similarly, human oversight interventions could compare outcomes under mandatory verification, discretionary review, and independent approval procedures. These designs would help distinguish genuine ethical judgment from superficial human involvement.

7.5. Future Qualitative Research

Qualitative research could investigate how accountability operates within actual organizational environments. Semistructured interviews with executives, AI developers, compliance officers, and governance specialists could reveal how responsibility is understood and negotiated when algorithmic recommendations influence consequential decisions.

Organizational case studies could examine disputed hiring decisions, algorithmic performance assessments, or AI-supported resource allocation. Particular attention should be

given to situations involving conflicting recommendations, unsuccessful human intervention, and unclear decision ownership. Such investigations would provide contextual explanations that quantitative measures may overlook and clarify how institutional cultures influence meaningful human oversight.

7.6. Empirical Validation Priorities

The proposed framework requires systematic validation across its five theoretical propositions. Future studies should prioritize construct development, behavioral measurement, and comparisons across organizational environments. Table 3 identifies appropriate approaches for examining the relationships proposed in this study.

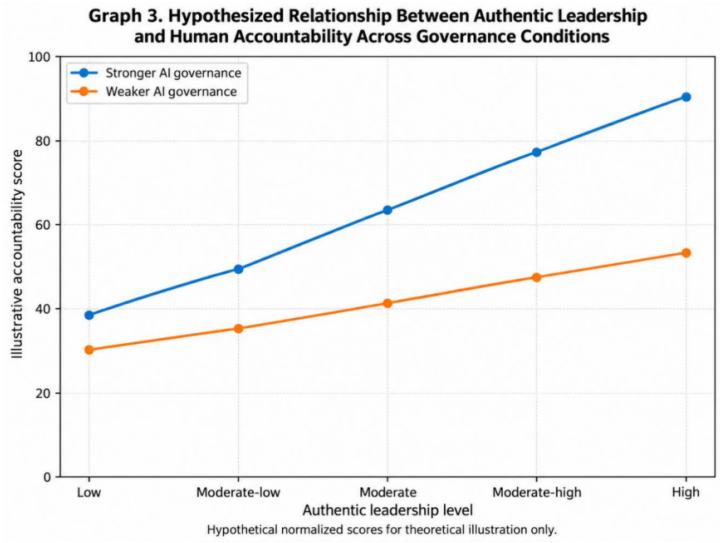
Table 3: Proposed Empirical Validation Strategy for the Human Accountability Framework

Proposition	*Research approach*	*Principal variables*	*Suggested analysis*
P1	Executive survey and decision simulation	Self-awareness; calibrated AI reliance	Regression analysis
P2	Controlled decision experiment	Balanced processing; automation bias	Experimental comparison
P3	Ethical decision scenarios	Moral perspective; AI override behavior	Logistic regression
P4	Stakeholder vignette experiment	Relational transparency; perceived legitimacy	Factorial analysis
P5	Multiorganizational study	Authentic leadership; governance; accountability	Moderation analysis

7.7. Prospective Quantitative Relationships for Empirical Testing

A particularly important research direction involves testing whether organizational governance moderates the relationship between authentic leadership and human accountability. The proposed expectation is that stronger governance arrangements, including clear decision authority, independent oversight, and transparent review procedures, will strengthen the positive association between authentic leadership and accountable decision-making.

Graph 3: Hypothesized Relationship Between Authentic Leadership and Human Accountability Across Governance Conditions



Future researchers could estimate this relationship through hierarchical regression or multilevel structural equation modeling. Authentic leadership would serve as the predictor, accountability as the outcome, and governance maturity as the moderator. An interaction term would determine whether the association between leadership and accountability differs significantly across governance conditions.

Statistical evaluation should report interaction coefficients, confidence intervals, effect sizes, and sensitivity analyses. Multiorganizational sampling would help account for institutional differences. Importantly, the hypothetical trajectories shown in Graph 3 are illustrative rather than empirical findings. Their proposed relationships must be tested before conclusions can be drawn about the effectiveness of HAF.

Ultimately, rigorous empirical validation is essential to determine whether authentic leadership meaningfully strengthens ethical responsibility in AI-assisted executive decision-making.

8. Conclusion

8.1. Summary of the Central Research Argument

The increasing integration of artificial intelligence into executive decision-making has transformed how organizations process information, evaluate alternatives, and formulate strategic responses.

Although AI systems offer considerable advantages in analytical efficiency, predictive accuracy, and operational effectiveness, their growing influence raises important concerns about the preservation of human judgment and moral responsibility. This study has established that technological sophistication does not eliminate the need for ethical reasoning, contextual understanding, and independent executive discretion. Rather, these human capabilities become increasingly important as organizations depend on algorithmic recommendations. Automation bias, excessive technological reliance, and the diffusion of responsibility represent significant challenges, particularly when executives accept AI-generated outputs without adequately examining their assumptions, limitations, or consequences. Responsible AI adoption therefore requires a deliberate balance between computational assistance and meaningful human decision authority.

8.2. Principal Theoretical Contribution

The principal contribution of this study is the proposed Human Accountability Framework (HAF), which integrates authentic leadership principles with the ethical and organizational requirements of AI-assisted decision-making. The framework comprises five interconnected dimensions: self-awareness, balanced processing, internalized moral perspective, relational transparency, and continuing human accountability. Self-awareness enables executives to recognize personal biases and limitations influencing their reliance on algorithmic recommendations, while balanced processing encourages independent verification and consideration of alternative perspectives. Internalized moral perspective provides an ethical foundation for evaluating recommendations against organizational values and stakeholder interests. Relational transparency supports the communication and justification of decisions, whereas continuing human accountability emphasizes identifiable responsibility throughout the decision-making process. Collectively, these dimensions establish a theoretical relationship between individual leadership characteristics and institutional governance mechanisms. However, the framework remains conceptual, and its proposed relationships require empirical validation before conclusions about their effectiveness can be established.

8.3. Implications for Leadership and Organizational Governance

The findings of this conceptual synthesis have important implications for executive leadership, organizational governance, and responsible AI implementation. Organizations should ensure that executives retain meaningful authority to question, modify, or reject algorithmic recommendations, particularly when decisions carry substantial ethical, financial, or social consequences. Leadership development should strengthen AI literacy, critical evaluation, reflective judgment, and ethical decision-making competencies. Equally important, organizational governance structures should establish transparent authorization procedures, clearly defined responsibilities, independent oversight mechanisms, and accessible processes for reviewing disputed decisions. Accountability must extend beyond individual executives to include relevant technical and institutional actors according to their respective authority and control. These measures can help prevent human oversight from becoming merely procedural while supporting more consistent and defensible organizational decisions. Future empirical research should examine whether authentic leadership characteristics improve these outcomes under different technological and governance conditions.

8.4. Final Scholarly Position

Ultimately, the central challenge of AI-assisted executive decision-making is not whether machines can generate increasingly sophisticated recommendations, but whether organizations can preserve the human capacity to evaluate and authorize consequential decisions responsibly. Artificial intelligence should complement human intelligence without displacing ethical accountability or independent judgment. Accordingly, the central proposition of this study remains: "The machine can recommend. The human must remain responsible." This principle recognizes that technological advancement and human moral agency need not be competing priorities. Their responsible integration requires leadership practices and governance arrangements that preserve ethical authority, meaningful oversight, transparent decision processes, and identifiable accountability throughout organizational decision-making.

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