Organizational Accountability in Agentic AI: A Governance Capability Perspective

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Abstract As artificial intelligence (AI) systems evolve toward increasingly autonomous and agentic capabilities, responsibility for decisions becomes distributed across autonomous agents, human stakeholders, and organizations, creating significant accountability challenges. While Agentic AI research has largely focused on technical mechanisms such as alignment, monitoring, explainability, and safety, comparatively little empirical evidence explains how Organizational Accountability is maintained in practice. This study investigates whether Organizational Accountability is explained primarily by technical autonomy, Individual Accountability Avoidance, or organizational governance capabilities. Drawing on a multinational survey of AI practitioners from the United States, Germany, China, and South Africa, the study examines AI projects spanning different levels of automation as a practical proxy for the transition toward Agentic AI. Factor analysis identified the underlying accountability constructs, while correlation and hierarchical regression analyses evaluated the relationships among Automation Level, Moral Disengagement, Responsibility Redirection, Structural Accountability Reinforcement, and Organizational Accountability. The findings indicate that Organizational Accountability is only weakly associated with increasing technical autonomy and is not consistently explained by Individual Accountability Avoidance. Instead, Structural Accountability Reinforcement exhibited the strongest and most consistent relationships with Organizational Accountability, particularly Transparent Compliance and Responsible AI Governance. Additional moderation analyses found no evidence that governance capabilities mitigated the effects of Moral Disengagement or Responsibility Redirection, indicating that governance contributes directly to Organizational Accountability rather than offsetting accountability avoidance behaviors. The study contributes to Agentic AI governance by advancing a governance capability perspective of Organizational Accountability. The findings suggest that maintaining accountability in increasingly autonomous AI systems depends less on limiting technical autonomy than on institutionalizing responsibility through governance capabilities that define decision authority, embed independent oversight, and preserve meaningful human accountability throughout the AI lifecycle. Governance capabilities therefore complement technical alignment, providing the organizational foundation for trustworthy and accountable Agentic AI.

Keywords: Agentic AI, Organizational accountability, Governance accountability, AI governance, Governance capabilities, Responsible AI, Moral disengagement, Human accountability

1. Introduction

Artificial intelligence (AI) is evolving from decision-support technology toward increasingly autonomous systems capable of planning, reasoning, and acting with progressively less human intervention (Kaplan and Haenlein, 2018; Nisa et al., 2025). Although fully Agentic AI remains an emerging capability, organizations are already deploying AI systems that automate substantial elements of decision-making across finance, healthcare, government, manufacturing, and professional services (Nisa et al., 2025; Sapkota, Roumeliotis and Karkee, 2026). As AI systems assume greater operational responsibility, preserving meaningful human accountability has become a central governance challenge.

Existing research frequently assumes that increasing AI autonomy creates accountability gaps by weakening human oversight through responsibility diffusion and moral buffers (Green and Chen, 2019). Consequently, accountability, transparency, and human oversight have become central requirements for trustworthy AI governance. However, empirical evidence remains limited regarding how organizations maintain accountability as AI systems become increasingly autonomous. In particular, it remains unclear whether Organizational Accountability is shaped primarily by technical autonomy, Individual Accountability Avoidance, or organizational governance.

This study addresses that gap using a multinational survey of AI practitioners from the United States, Germany, China, and South Africa. Although fully Agentic AI is still emerging, AI projects spanning different automation levels provide a practical context for examining how governance adapts as systems assume greater decision-making autonomy. The study investigates whether (1) Automation Level influences Organizational Accountability, (2) Individual Accountability Avoidance reduces Organizational Accountability, and (3) Structural Accountability Reinforcement provides the primary governance capability for maintaining accountability.

Multivariate analyses indicate that Organizational Accountability is only weakly associated with Automation Level and is not consistently explained by Individual Accountability Avoidance. Instead, Structural Accountability Reinforcement demonstrated the strongest and most consistent relationships with Organizational

Accountability. The study therefore reframes Organizational Accountability as a governance capability rather than a consequence of technical autonomy, suggesting that governance capabilities provide the organizational complement to technical alignment for sustaining trustworthy Agentic AI.

2. Literature Review and Hypothesis Development

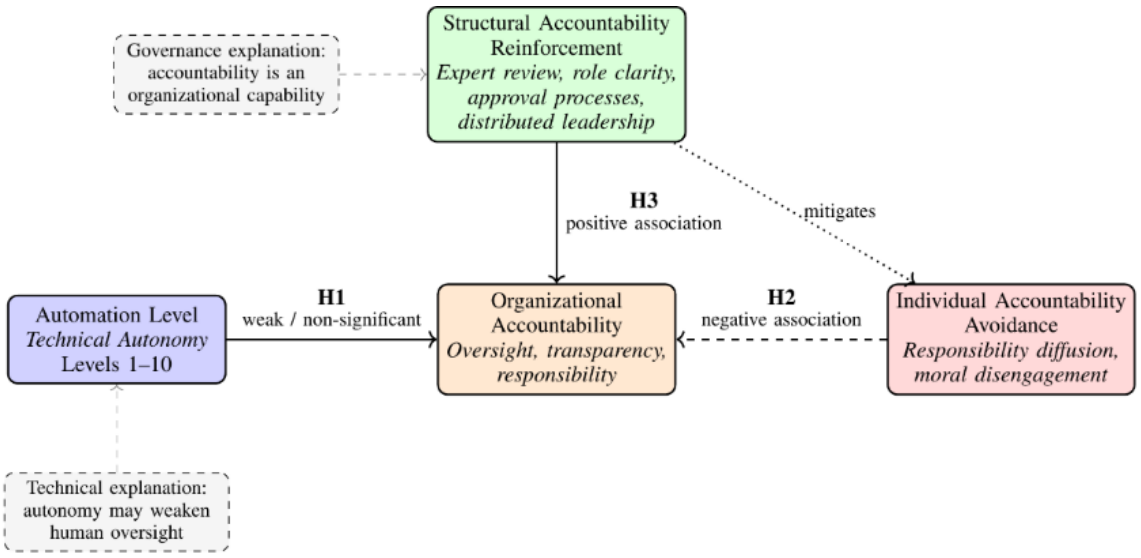

Figure 1: Hypothesized governance-oriented model of accountability in increasingly autonomous AI systems

2.1 Increasing Autonomy in Artificial Intelligence and Organizational Accountability

Recent advances in artificial intelligence have shifted organizational AI from decision-support systems toward increasingly autonomous systems capable of planning, reasoning, and acting with progressively less human intervention (Acharya, Kuppan and Divya, 2025). Agentic AI represents the most autonomous end of this continuum, enabling systems to pursue goals, coordinate actions, and adapt with limited human oversight (Nisa et al., 2025; Acharya, Kuppan and Divya, 2025). Rather than representing a distinct technological category, Agentic AI extends the progression toward higher levels of automation.

Increasing technical autonomy has raised concerns that accountability will diminish as AI assumes greater responsibility for operational decisions. Reduced human involvement may encourage overreliance on AI recommendations, weaken oversight, and create accountability gaps through the diffusion of responsibility (Kaplan and Haenlein, 2018; Green and Chen, 2019). Conversely, an emerging governance perspective argues that accountability is determined primarily by organizational capabilities rather than by technical autonomy. Although AI systems may operate with increasing independence, they remain designed, deployed, and governed by organizations through mechanisms such as oversight, approval processes, expert review, and clearly defined responsibilities (Kortantamer, 2023; Zhang et al., 2025; Miller, 2022a).

This study adopts the organizational governance perspective by examining whether Organizational Accountability is influenced primarily by technical autonomy or by governance capabilities. Automation Level is measured using the Sheridan and Verplank (1978) framework, which provides a widely adopted continuum ranging from human-controlled to highly autonomous AI systems. Figure 1 presents the proposed relationships among Automation Level, Individual Accountability Avoidance, Structural Accountability Reinforcement, and Organizational Accountability.

Accordingly, the following hypothesis is proposed.

> ***H1.*** *The level of automation implemented in an AI system is not significantly associated with Organizational Accountability, suggesting that accountability is shaped primarily by governance structures rather than technical autonomy.*

2.2 Individual Accountability Avoidance

Responsibility for AI outcomes is frequently distributed across developers, project managers, business stakeholders, operators, vendors, and end users, making it increasingly difficult to identify who is accountable for adverse outcomes (Burga and Rezania, 2017; Martin, 2019; Miller, 2022b). Such multidisciplinary

environments can encourage Individual Accountability Avoidance through responsibility diffusion and moral disengagement, reducing individuals' willingness to accept responsibility for AI-enabled decisions (Bandura, 2002).

Responsibility diffusion occurs when accountability is shared across multiple actors, allowing individuals to perceive that responsibility ultimately lies elsewhere. Moral disengagement enables individuals to justify harmful outcomes, minimize perceived consequences, or psychologically distance themselves from the ethical implications of their decisions (Bandura, 2002). Green and Chen (2019) describe this process as a moral buffer, whereby developers and decision makers distance themselves from the consequences of AI-supported decisions.

As AI systems become increasingly autonomous, responsibility attribution may become less visible and more difficult to assign. Consequently, this study examines whether Individual Accountability Avoidance, reflected through Moral Disengagement and Responsibility Redirection, is associated with lower Organizational Accountability.

> ***H2****. Individual Accountability Avoidance behaviors are negatively associated with Organizational Accountability.*

2.3 Structural Accountability Reinforcement

Responsible AI research increasingly argues that accountability should be embedded within organizational governance rather than relying solely on individual ethical behavior (Clarke, 2019). Consistent with governance frameworks such as the European Union AI Act, organizations establish accountability through institutional mechanisms including expert review, role clarity, distributed leadership, formal approval processes, and documented oversight throughout the AI lifecycle (European Union, 2024).

Collectively, these mechanisms constitute Structural Accountability Reinforcement by embedding responsibility within organizational structures rather than relying on individual ethical judgment alone. Such governance capabilities clarify decision authority, support independent oversight, and provide auditable decision processes that strengthen Organizational Accountability (Clarke, 2019; Rezania, Baker and Nixon, 2019).

As AI systems become increasingly autonomous, these governance capabilities may strengthen Organizational Accountability directly and reduce opportunities for Individual Accountability Avoidance. Accordingly, the following hypothesis is proposed.

> ***H3.*** *Structural accountability mechanisms, including expert review, role clarity, distributed leadership, and formal approval processes, are (A) positively associated with organizational accountability and (B) mitigate the effects of individual accountability avoidance.*

3. Methodology

This study employs a quantitative cross-sectional survey to investigate whether accountability in AI projects is primarily influenced by technical autonomy or by organizational governance mechanisms. The research examines three complementary constructs: (1) AI automation level, (2) individual accountability avoidance, and (3) structural accountability reinforcement. The methodology was designed to evaluate the governance mechanisms that preserve accountability as organizations increasingly deploy autonomous AI systems.

3.1 Research Design and Sample

Data were collected in 2025 using an online questionnaire administered through the SurveyMonkey Audience Panel. The questionnaire targeted practitioners directly involved in AI development or implementation projects and included the governance and accountability measures required to evaluate the proposed research model.

Participants were experienced AI project practitioners from the United States (35.7%), Germany (25.1%), South Africa (23.0%), and China (16.2%). The final sample (n = 171) included project managers, software engineers, data scientists, architects, business analysts, governance specialists, domain experts, and senior managers who had participated directly in AI development or implementation projects within the preceding ten years. Respondents represented a broad range of AI project experience, from fewer than four to more than twenty completed AI projects, with 77% reporting involvement in at least five projects. Approximately 61% of respondents reported AI systems operating at Automation Levels 7–10, providing sufficient variation across automation levels to evaluate the proposed hypotheses.

The countries were selected for two reasons. First, each has a well-established project management community and substantial participation in the Project Management Institute (PMI) Salary Survey, providing confidence that the sampling frame contained a sufficient population of experienced AI practitioners. Second, they represent diverse AI governance environments. Germany reflects the European Union AI Act, China has comprehensive AI governance regulations, the United States relies primarily on sector-specific regulatory frameworks, and South Africa is developing a national AI policy framework (European Union, 2024; DePaula et al., 2024; Sloane and Wüllhorst, 2025).

Of the 313 completed questionnaires, responses failing data-quality checks (n=49) or the AI project experience screening (n=32) were excluded, leaving 232 validated responses. Complete-case analysis produced an initial sample of 173 respondents; two high-leverage observations were subsequently excluded, yielding a final analytical sample of 171 for all multivariate analyses.

3.2 Measurement Instrument

The questionnaire was developed through expert review, pilot testing, and iterative refinement between 2023 and 2025. Standard definitions of algorithms, AI systems, and AI projects were provided to promote consistent interpretation across respondents. Table 1 summarizes the study constructs, their operationalization, measurement scales, and theoretical foundations. The measurement model was subsequently evaluated using exploratory and confirmatory factor analyses.

Table 1: Construct–Indicator Mapping for Analysis

Construct	Operationalization	Measurement	Theoretical Basis
Automation Level (AIL)	AI autonomy measured on a continuum ranging from complete human control to fully autonomous operation.	10-Level ordinal; operationalized to binary level	Sheridan and Verplank (1978)
Organizational Account-ability Indicators (AII)	Accountability responsibilities covering governance, transparency, compliance, ethics, privacy, sustainability, intellectual property, delivery quality, project efficiency, financial benefits, societal impacts, and formal governance.	Binary indicators	Miller (2022a)
Structural Accountability Reinforcement (SAR)	Governance capabilities, including expert review, role clarity, distributed leadership, formal approval processes, independent assurance, and organizational oversight.	7-point Likert	Clarke (2019); Rezania, Baker and Nixon (2019)
Individual Accountability Avoidance (IAA)	Responsibility acceptance, justification, and attribution for AI outcomes. The construct was subsequently separated into Moral Disengagement and Responsibility Redirection through factor analysis.	7-point Likert	Adapted from Bandura (2002)

3.3 Data Analysis

The analysis proceeded in four stages using SAS® Studio Release 3.82 (Enterprise Edition). First, descriptive statistics summarized respondent characteristics and Automation Levels. Second, exploratory factor analysis evaluated the dimensionality of the Organizational Accountability, Individual Accountability Avoidance, and Structural Accountability Reinforcement constructs. Because the Organizational Accountability indicators were binary, tetrachoric correlations were estimated prior to factor extraction. The resulting measurement model was evaluated using confirmatory factor analysis, composite reliability, and average variance extracted.

Third, Kendall's tau-b correlations examined relationships among Automation Level, Organizational Accountability, Individual Accountability Avoidance, and Structural Accountability Reinforcement. Finally, hierarchical multiple regression tested the three hypotheses by sequentially entering Automation Level, Individual Accountability Avoidance, and Structural Accountability Reinforcement while controlling for respondent characteristics.

Diagnostic procedures assessed multicollinearity, normality, homoscedasticity, leverage, and influential observations. Variance inflation factors were below recommended thresholds, and bootstrap estimation (1,000 resamples) confirmed the robustness of the regression coefficients.

3.4 Reliability and Validity

Several procedural remedies were implemented to reduce common method bias, including respondent anonymity, randomized item ordering, mixed response formats, and separation of predictor and outcome constructs. Harman's single-factor test indicated that common method variance was not a significant concern.

Content validity was established through theory-based construct development and expert review. Construct validity was evaluated using exploratory and confirmatory factor analyses. Internal consistency was assessed using Composite Reliability for reflective constructs and tetrachoric reliability estimates for binary accountability indicators. Composite Reliability, Average Variance Extracted, and reliability estimates met accepted thresholds for the continuous constructs. As expected, constructs measured using binary indicators produced lower reliability estimates because of the limitations of tetrachoric reliability for dichotomous items. Overall, the measurement model demonstrated sufficient reliability and validity to support hypothesis testing.

4. Research Findings

4.1 Descriptive Results

The multinational sample comprised AI practitioners from the United States, Germany, China, and South Africa representing project management, software engineering, data science, governance, and business leadership roles. Approximately 60% of respondents reported AI projects operating at Levels 7–10 of the Sheridan–Verplank automation framework, indicating widespread deployment of highly automated AI systems and sufficient variation to examine the relationship between Automation Level and Organizational Accountability.

4.2 Measurement Results

Exploratory factor analysis identified the final measurement structure. Organizational Accountability indicators formed four dimensions: Responsible AI Governance, Organizational and Societal Stewardship, Transparent Compliance, and Delivery Quality. Individual Accountability Avoidance separated into two factors representing Moral Disengagement and Responsibility Redirection. Structural Accountability Reinforcement emerged as a single governance construct, although the reverse-coded Role Ambiguity item loaded with Moral Disengagement rather than Structural Accountability Reinforcement, suggesting that unclear responsibilities are experienced as an individual accountability issue rather than a governance capability.

The validated measurement model provided the basis for the subsequent analyses. All regression models controlled for respondent experience, project role, and survey country. Table 2 presents the Kendall's correlation matrix, and Table 3 summarizes the hierarchical regression results.

4.3 Hypothesis Testing

4.3.1 H1: Automation and organizational accountability

Organizational Accountability was hypothesized to remain stable across increasing levels of AI autonomy, reflecting the proposition that accountability is determined primarily by organizational governance rather than technical capability.

Table 2: Kendall tau b correlation coefficients

Var	Label	RL	EXP	CTY	AIL	RAG	OSS	TC	DQ	SAR	RR	MD
RL	Project Role											
EXP	Experience Level	-0.22***										
CTY	Survey Country	-0.01	0.22***									
AIL	Automation Level	-0.11*	0.06	-0.03								
RAG	Responsible AI Governance	-0.08	-0.03	0.04	0.08	0.66						
OSS	Org–Society Stewardship	-0.14*	0.01	0.09	0.01	0.35***	0.71					
TC	Transparent Compliance	-0.17**	0.12	0.09	0.05	0.16*	0.19**	0.65				
DQ	Delivery Quality	-0.17**	0.13*	0.29***	0.06	0.09	0.09	0.04	0.73			

Var	Label	RL	EXP	CTY	AIL	RAG	OSS	TC	DQ	SAR	RR	MD
SAR	Structural Accountability	-0.13*	0.06	0.10	0.19***	0.08	0.08	0.28***	0.14*	0.78		
RR	Responsibility Redirection	-0.10	-0.00	0.06	0.17**	-0.08	0.03	-0.01	0.04	0.28***	0.75	
MD	Moral Disengagement	-0.07	0.07	0.00	0.33***	-0.04	0.02	0.13*	-0.04	0.25***	0.40***	0.63
Significance levels: *** p < .0001, ** p < .01, * p < .05; Number of observations: 171 Diagonal is square root of average variance explained												

Table 3: Regression Model: Automation and Accountability

Predictor	Delivery Quality DQ (β)	Org–Society Stewardship OSS (β)	Responsible AI Governance RAG (β)	Transparent Compliance TC (β)
Country	.162	.075	-.018	.006
Experience	.037	-.042	-.065	.034
Role	-.196*	-.155	-.136	-.105
H1: Automation Level				
Automation Level (AIL)	.134	.092	.062	-.013
Automation × [OA dimension]	.078	.232**	.180	.043
H2: Individual Accountability Avoidance				
Responsibility Redirection (RR)	-.009	.115	-.092	-.010
Moral Disengagement (MD)	-.157	.006	-.021	.116
H3: Structural Accountability Reinforcement (SAR)				
Structural Accountability	.065	.039	.117	.261**
Structural Accountability × [OA dimension]	.049	.114	.408***	.180*
Additional moderation analyses testing the interaction effects of SAR with RR and MD found no statistically significant interactions across any OA dimension (detailed coefficients omitted for brevity).				
Model Fit				
Adjusted R^2	.072*	.097**	.119***	.059*
Notes: Standardized regression coefficients (β) from the final interaction models. All models controlled for Country, Experience, and Project Role (N = 171). [OA dimension] interaction terms correspond to the dependent variable (e.g., DQ × AIL, RAG × SAR). Significance: ***p < .001, **p < .01, *p < .05.				

The findings support this proposition. Correlation and mean comparison analyses indicated that Automation Level exhibited only weak, non-significant relationships with Responsible AI Governance, Organizational–Society Stewardship, Transparent Compliance, and Delivery Quality. Hierarchical regression likewise showed that Automation Level was not a significant direct predictor of any Organizational Accountability dimension after controlling for respondent characteristics. The only significant interaction occurred for Organizational–Society Stewardship, where higher automation modestly strengthened the positive association between accountability mechanisms and stewardship outcomes.

Overall, the results indicate that increasing technical autonomy does not directly alter Organizational Accountability. Rather, organizations appear to adapt governance practices as automation increases while maintaining a stable accountability profile. Accordingly, **Hypothesis 1 is supported**.

4.3.2 H2: Individual accountability avoidance

Hypothesis 2 proposed that Individual Accountability Avoidance behaviors are negatively associated with Organizational Accountability.

The empirical evidence did not support this proposition. Exploratory factor analysis identified two dimensions of accountability avoidance, Moral Disengagement and Responsibility Redirection, but neither demonstrated consistent negative relationships with Responsible AI Governance, Organizational–Society Stewardship,

Transparent Compliance, or Delivery Quality. Hierarchical regression analyses likewise indicated that neither construct was a significant direct predictor of Organizational Accountability after controlling for respondent characteristics and Automation Level. Although Responsibility Redirection exhibited a significant interaction with Organizational–Society Stewardship, this isolated effect did not alter the overall pattern of results.

Overall, Individual Accountability Avoidance explained little variation in Organizational Accountability. Accordingly, **Hypothesis 2 is not supported**.

4.3.3 H3: Structural accountability reinforcement

Hypothesis 3 proposed that Structural Accountability Reinforcement (A) is positively associated with Organizational Accountability and (B) mitigates the effects of Individual Accountability Avoidance.

The findings provide partial support for this hypothesis. Correlation analysis (Table 2) indicated that Structural Accountability Reinforcement was positively associated with Transparent Compliance and Delivery Quality, with weaker positive relationships observed for Responsible AI Governance and Organizational–Society Stewardship. Positive correlations with Responsibility Redirection and Moral Disengagement further suggest that organizations with stronger governance capabilities are more likely to recognize accountability challenges rather than overlook them.

Hierarchical regression analyses (Table 3) supported Hypothesis 3A. Structural Accountability Reinforcement was the strongest governance-related predictor of Organizational Accountability, exhibiting a significant positive direct relationship with Transparent Compliance and significant interaction effects for Responsible AI Governance and Transparent Compliance. These findings indicate that governance capabilities contribute directly to Organizational Accountability beyond the effects of Automation Level and Individual Accountability Avoidance.

Hypothesis 3B was not supported. Additional moderation analyses examining the interactions between Structural Accountability Reinforcement and Responsibility Redirection (SAR×RR) and Moral Disengagement (SAR×MD) found no statistically significant effects across the four Organizational Accountability dimensions (interaction coefficients ranging from -0.102 to 0.067 and -0.086 to 0.042, respectively). Detailed regression results are omitted for brevity.

Accordingly, **Hypothesis 3A is supported**, whereas **Hypothesis 3B is not supported**.

5. Discussion

This study examined whether Organizational Accountability in AI projects is explained primarily by technical autonomy, individual accountability behaviors, or organizational governance. The findings consistently support the latter explanation. Across the participating organizations, Organizational Accountability was more strongly associated with governance capabilities than with either Automation Level or Individual Accountability Avoidance.

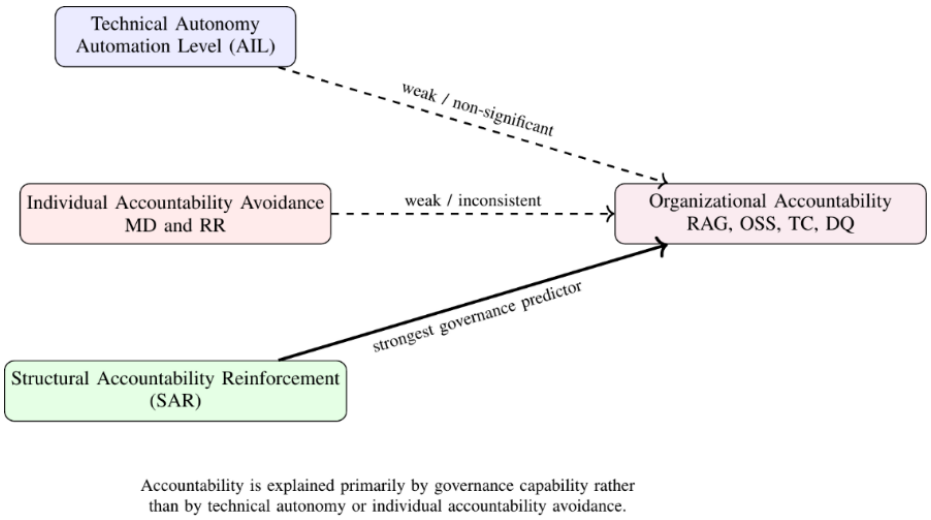

Figure 2: Governance Capabilities as the Primary Predictor of Organizational Accountability: Empirical Relationships Across Technical Autonomy and Individual Accountability Avoidance

The first finding challenges the common assumption that increasing technical autonomy inevitably weakens accountability. Respondents reported widespread deployment of highly automated AI systems, including levels of technical autonomy consistent with capabilities increasingly associated with emerging Agentic AI architectures. Agentic AI architecture increasingly combines autonomous decision-making, goal decomposition, persistent memory, and coordinated workflows (Sapkota, Roumeliotis and Karkee, 2026). Although these capabilities extend technical autonomy beyond traditional AI systems, they also complicate the attribution of responsibility for errors and unintended consequences because decision-making is distributed across multiple agents and human stakeholders (Sapkota, Roumeliotis and Karkee, 2026). Consistent with these governance concerns, our findings indicate that higher levels of technical autonomy were not associated with lower perceptions of Organizational Accountability. Instead, respondents reported governance practices that maintain accountability despite increasing autonomy, suggesting that effective organizational governance can offset many of the accountability risks associated with Agentic AI.

The second finding concerns Individual Accountability Avoidance. Moral Disengagement and Responsibility Redirection emerged as distinct behavioral responses to the challenges of multidisciplinary AI development. Consistent with Bandura's theory, individuals may rationalize harmful outcomes, minimize their personal responsibility, or redirect accountability to other people or the organization when confronting ethically difficult decisions (Bandura, 2002). However, neither mechanism consistently explained Organizational Accountability once governance capabilities were considered. These findings suggest that accountability in AI projects cannot be adequately explained by individual ethical behavior alone.

Instead, accountability appears to be enacted collectively rather than individually. AI projects distribute responsibility across project managers, software engineers, data scientists, governance specialists, organizational leaders, and other stakeholders, suggesting that the project team represents the primary organizational unit through which moral responsibility is enacted. This interpretation is consistent with earlier work that conceptualizes AI project teams as collective moral agents responsible for the societal consequences of AI systems (Miller, 2022b). As AI projects become increasingly multidisciplinary and technically autonomous, accountability depends less on the ethical disposition of individual participants and more on the ability of project teams to exercise collective responsibility.

The strongest empirical evidence concerned Structural Accountability Reinforcement. Governance capabilities consistently demonstrated stronger relationships with Organizational Accountability than either Automation Level or Individual Accountability Avoidance. An additional insight emerged from the measurement model. Although Role Clarity was originally conceptualized as a governance capability, the reverse-coded Role Ambiguity item loaded with Moral Disengagement rather than with Structural Accountability Reinforcement. This finding suggests that practitioners perceive unclear responsibilities less as a deficiency in formal governance than as a behavioral condition that enables individuals to disengage from accountability. Consequently, effective governance requires more than assigning formal roles; it must also ensure that responsibilities are understood, accepted, and enacted consistently across multidisciplinary AI project teams.

These findings indicate that Organizational Accountability is sustained through governance capabilities that institutionalize oversight, role clarity, decision authority, approval processes, and independent review throughout the AI project lifecycle (Kortantamer, 2023). Additional moderation analyses, however, found no evidence that Structural Accountability Reinforcement weakened the effects of Moral Disengagement or Responsibility Redirection. Rather than mitigating accountability avoidance behaviors directly, governance capabilities contributed independently to higher levels of Organizational Accountability.

This finding extends the emerging literature on Agentic AI by shifting attention from the governance of autonomous agents to the governance capabilities of the organizations that design, deploy, and oversee them. Existing research on Agentic AI has largely concentrated on technical mechanisms—including alignment, monitoring, explainability, and safety—to govern autonomous behavior (Sapkota, Roumeliotis and Karkee, 2026). While these technical controls remain essential, the present findings suggest that they should be complemented by organizational governance capabilities that define responsibility, allocate decision authority, and embed oversight throughout the AI lifecycle. The absence of significant moderation effects suggests that governance capabilities do not eliminate accountability avoidance but provide an organizational foundation for accountability despite its presence.

Collectively, the findings indicate that neither increasing technical autonomy nor Individual Accountability Avoidance adequately explains Organizational Accountability. Instead, accountability emerges as an organizational capability sustained through governance structures that preserve meaningful human oversight

and clearly allocate responsibility across organizational actors. As AI systems become increasingly autonomous and agentic, maintaining trustworthy AI will depend less on constraining technical capability than on continuously developing governance capabilities that evolve alongside increasingly autonomous technologies.

5.1 Theoretical Contributions

This study contributes to AI governance and Agentic AI research by reframing Organizational Accountability as a governance capability rather than a direct consequence of technical autonomy or individual ethical behavior. The findings shift attention from technology-centered and psychology-centered explanations toward an organizational view in which accountability is enacted through project teams, institutional oversight, and governance structures. The study further positions governance capabilities as the organizational complement to technical alignment, showing that accountable Agentic AI requires not only monitoring, explainability, and safety mechanisms but also structures that allocate responsibility, preserve oversight, and sustain human accountability across the AI lifecycle.

5.2 Practical Contributions

The findings suggest that organizations should develop governance capabilities alongside increasingly autonomous AI systems. Accountability should be embedded throughout the AI lifecycle through clearly defined decision authority, independent assurance, documented approval processes, and structured governance reviews. For policymakers, the results provide empirical support for governance-oriented regulation, including the EU AI Act, by demonstrating that organizational oversight and accountability mechanisms are as important as technical safeguards for trustworthy Agentic AI.

5.3 Limitations

This study is subject to three limitations. First, the findings are based on self-reported, cross-sectional survey data, limiting causal inference and preventing comparison of perspectives across multiple stakeholders within the same AI project. Second, respondents' perceptions of automation, governance, and accountability may not fully reflect organizational practice. Third, although the multinational sample improves generalizability, cultural and regulatory differences may influence perceptions of accountability. Future research should employ longitudinal, multi-respondent designs and examine governance capabilities in fully autonomous Agentic AI systems as they become more widely deployed.

5.4 Conclusion

As AI systems become increasingly autonomous and agentic, accountability is often assumed to diminish as human control decreases. This study demonstrates that Organizational Accountability is explained primarily by organizational governance rather than by technical autonomy or Individual Accountability Avoidance. The findings position accountability as an organizational design challenge, suggesting that governance capabilities will be essential for sustaining trustworthy Agentic AI as autonomous systems continue to evolve.

Ethical Declaration: This study did not involve human subjects research requiring formal ethical approval. No personally identifiable information was collected, and all data was analyzed in aggregated and anonymized form. The authors declare no conflicts of interest.

Artificial Intelligence Declaration: Artificial intelligence (AI)-based tools were used to support the editing and review of this manuscript, primarily to improve clarity, structure, and language. All content, analysis, and conclusions were developed by the author, who takes full responsibility for the integrity and accuracy of the work.

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