



Redistributing Decision Authority in AI-Augmented Organizations: Toward a Theory of Managerial Accountability

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Abstract

The redistribution of decision authority across human and technological actors raises fundamental questions about the substantive executability of managerial accountability in AI-augmented organizations. Although organizational authority, human–AI delegation, and control–accountability alignment theories explain the distribution of decision influence and responsibility, they provide a less differentiated account of how managers mobilize the capacities required to fulfill formal accountability obligations. Addressing this explanatory gap, the study develops Managerial Accountability Executability Theory (MAET) through the conceptual integration of organizational authority, accountability, human–AI delegation, and algorithmic control perspectives. The proposed theory introduces the accountability execution gap, defined as the discrepancy between formal accountability demands and effectively accessible interpretive, intervention, and remedial capacities. Five theoretical propositions specify the roles of capacity complementarity, organizational accessibility, decision consequence severity, and procedural approval in shaping substantive managerial answerability. By distinguishing integrated, accessible distributed, and fragmented executability, MAET explains why distributed decision control does not necessarily undermine accountability. The framework advances a capacity-based understanding of managerial accountability and provides theoretically grounded directions for empirical investigation and organizational governance

Keywords

managerial accountability; AI-augmented organizations;
decision authority; human–AI delegation; substantive
managerial answerability

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1. Introduction

Artificial intelligence (AI) increasingly shapes organizational decision-making by influencing how managers acquire information, assess alternatives, and exercise judgment. Beyond routine automation, AI systems contribute to employee evaluation, resource allocation, operational risk assessment, and strategic planning. These applications create decision arrangements in which authority is exercised across human and technological actors. Algorithmic systems may generate recommendations, establish rankings, identify exceptions, or initiate actions, while managers remain responsible for authorizing or defending consequential decisions. Such arrangements extend established debates on organizational decision structures and the relationship between automation and augmentation (Hillebrand *et al.*, 2025; Raisch & Krakowski, 2021; Shrestha *et al.*, 2019).

A central managerial difficulty arises when effective influence over a decision diverges from responsibility for its consequences. Managers may formally approve AI-supported decisions without sufficient knowledge of their underlying reasoning, effective authority to modify implementation, or access to resources needed for corrective action. Relevant capabilities may instead reside with data scientists, system owners, compliance specialists, or external technology providers. Human participation therefore does not necessarily constitute meaningful oversight. The more consequential question concerns whether managers can fulfill accountability obligations when decision control is distributed across organizational actors and technological systems (Grote *et al.*, 2026; Kellogg *et al.*, 2020; Lebovitz *et al.*, 2022).

Organizational theory provides an established foundation for examining this separation. Agency theory addresses the allocation of decision rights and the governance of delegated activities under information asymmetry and potentially divergent interests (Jensen & Meckling, 1976). Aghion & Tirole (1997) distinguish formal authority, derived from legitimate decision rights, from real authority, exercised through effective influence over decisions. Information-processing requirements and knowledge characteristics further shape how these forms of authority are distributed within hierarchies (Dobrajska *et al.*, 2015). The divergence between assigned authority and effective control is therefore not unique to AI-enabled organizations. Its implications for the execution of managerial accountability, however, require closer examination in algorithmically mediated decision arrangements.

Research on human–AI decision-making clarifies how decision activities are allocated between organizational actors and technological systems. Baird & Maruping (2021) conceptualize delegation to and from agentic information systems, while Kim *et al.* (2024) demonstrate the importance of decision authority for realizing returns from algorithmic recommendations. Algorithmic control research documents changes in organizational monitoring, evaluation, and coordination. Studies of professional engagement with opaque AI systems further identify difficulties in exercising judgment when algorithmic reasoning cannot be readily examined (Kellogg *et al.*, 2020; Lebovitz *et al.*, 2022). These contributions indicate that AI-mediated authority cannot be adequately represented as a binary allocation between human and machine decision-makers.

Accountability scholarship provides a complementary perspective. Accountability entails an actor's obligation to explain and justify conduct before a forum authorized to evaluate that conduct and potentially impose consequences (Bovens, 2007). Accountability expectations also influence information processing, judgment, and organizational behavior (Lerner & Tetlock, 1999). Research on algorithmic governance examines the allocation of responsibility and the conditions supporting meaningful scrutiny of algorithmic decisions (Busuioc, 2021; Martin, 2019). Most directly, Grote *et al.* (2026) theorize control–accountability alignment among AI developers and users. Neither the separation of control from responsibility nor the importance of their alignment constitutes an unresolved theoretical discovery.

A narrower explanatory problem remains. Existing perspectives establish why decision authority becomes distributed and why control–accountability alignment matters, but provide a less differentiated account of how formally accountable managers obtain the capacities required to discharge specific obligations. Alignment does not establish whether managers must personally possess these capacities or can reliably access them through other organizational actors. Nor does it determine whether the ability to interpret an AI recommendation compensates for limited intervention authority, or whether override rights are sufficient when corrective action depends on another organizational unit. These distinctions concern the executability of accountability rather than its formal assignment.

The concept of an accountability execution gap addresses this problem. The gap denotes a discrepancy between the demands imposed by formal managerial accountability and the capacities effectively available to satisfy those demands in AI-mediated decisions. Three capacities are distinguished: interpretation, intervention, and remediation. Producing defensible justifications constitutes part of the accountability process rather than a separate enabling capacity. These capabilities need not be concentrated within one managerial position. Distributed arrangements may sustain substantive accountability when organizational procedures provide reliable, timely, and enforceable access to relevant capacities. Formal approval rights, conversely, may preserve assigned responsibility without enabling managers to explain, challenge, or correct consequential decisions.

Three theoretical contributions are proposed. The first distinguishes formal accountability assignments from the organizational capacities required for their execution. The second integrates organizational authority and AI delegation perspectives through a capacity-based explanation of substantive managerial answerability. The third specifies how capacity accessibility and complementarity condition the accountability consequences of distributed decision control. These contributions extend existing scholarship without treating authority divergence, algorithmic accountability, or human–AI delegation as previously unexamined phenomena.

The resulting middle-range theory, termed Managerial Accountability Executability Theory (MAET), explains when and how managerial accountability remains substantively executable in AI-augmented organizational decisions. Its domain comprises arrangements in which AI materially influences decisions while identifiable managers remain answerable to legitimate organizational forums. By specifying the accountability execution gap, relevant capacity configurations, and organizational boundary conditions, MAET develops propositions concerning substantive managerial answerability. The framework does not presume that automation necessarily weakens accountability or that retaining a human decision-maker necessarily preserves it.

2. Theoretical Foundations

2.1. Organizational Decision Authority: Formal Rights and Effective Control

Organizational authority involves both legitimate decision rights and the information, expertise, and influence through which decisions are shaped. Agency theory establishes the significance of allocating decision rights and monitoring delegated activities under information asymmetry and divergent interests (Jensen & Meckling, 1976). Aghion & Tirole (1997) distinguish formal authority, understood as the legitimate right to decide, from real authority, understood as effective control over decision outcomes. Formal delegation consequently does not determine whose preferences or judgments prevail. Actors possessing superior information may exercise substantial influence despite limited formal decision rights.

Information-processing demands and knowledge characteristics help explain this divergence within organizational hierarchies (Dobrajska *et al.*, 2015). The allocation of authority also produces organizational consequences that cannot be inferred solely from hierarchical position (Bandiera *et al.*, 2021). These insights are relevant when managers formally authorize algorithmic recommendations but depend on other actors to evaluate their reliability or identify alternatives. Authority theory nevertheless primarily explains the distribution and exercise of decision rights. Whether managers possess the capacities required to justify decisions and respond to subsequent accountability demands remains a distinct explanatory question.

2.2. Managerial Accountability: Answerability, Judgment, and Responsibility

Decision authority and accountability are analytically distinct. Authority concerns legitimate influence over decisions; accountability concerns obligations to explain and justify conduct before an evaluating forum. Bovens (2007) conceptualizes accountability as a relationship involving an actor's account, a forum's capacity to question and assess it, and the possibility of consequences. Assigned responsibility therefore does not establish that a manager can adequately explain how a decision was reached or address its consequences.

Accountability requirements also influence cognitive and behavioral processes. Their effects depend on the conditions under which individuals anticipate evaluation (Lerner & Tetlock, 1999). Accountability may also encourage impression management in performance evaluation (Frink & Ferris, 1998). Formal accountability consequently need not produce substantive scrutiny. Managers may emphasize procedural compliance when relevant decision information lies beyond their effective control. Research on algorithmic responsibility and institutional accountability provides a foundation for examining this problem (Busuioc, 2021; Martin, 2019). Within MAET, substantive managerial answerability denotes the effective fulfillment of justification and response obligations, rather than the existence of assigned responsibility or a documented approval.

2.3. Human–AI Decision Delegation and Algorithmic Control

AI-mediated decision arrangements distribute information generation, evaluation, recommendation, and implementation across human and technological actors. (Shrestha *et al.*, 2019) identify alternative organizational decision structures involving AI. Raisch & Krakowski (2021) explain tensions between automation and augmentation, while Baird & Maruping (2021) extend delegation theory to activities transferred to and from agentic information systems. AI adoption consequently changes the organization of decision activities and associated capabilities rather than simply replacing human authority.

Human participation does not necessarily ensure effective control. Algorithmic technologies reshape organizational control practices, while professionals using opaque AI systems encounter difficulties evaluating consequential recommendations (Kellogg *et al.*, 2020; Lebovitz *et al.*, 2022). Decision authority also influences the organizational returns to algorithmic recommendations (Kim *et al.*, 2024). Integrative research further emphasizes interdependencies within human–AI collaboration and management (Hillebrand *et al.*, 2025). A manager may understand a recommendation without possessing authority to modify its implementation, or retain override rights without sufficient evidence to determine whether intervention is warranted. Explaining accountability therefore requires attention to how distinct capacities are combined and mobilized.

2.4. Comparative Analysis: The Limits of Existing Explanations

Organizational authority theory explains divergence between formal decision rights and effective control. Delegation theory clarifies how activities and discretion are allocated between human actors and agentic systems. Accountability theory specifies obligations of

explanation, justification, and evaluation. Algorithmic control research examines technologically mediated organizational coordination, while control–accountability alignment theory directly addresses the relationship between control and responsibility in AI-mediated work (Aghion & Tirole, 1997; Baird & Maruping, 2021; Grote *et al.*, 2026).

The remaining explanatory opportunity concerns the capacities through which managers discharge accountability obligations under distributed control. Control over an initial decision and the ability to account for its consequences are related but distinct. Managers may lack direct control over algorithmic operations while retaining dependable access to evidence, escalation procedures, and corrective resources. Alternatively, they may formally authorize decisions without possessing the organizational means to explain or remedy their consequences. The proposed extension therefore concerns accountability executability rather than the previously established existence of control–accountability misalignment.

The theoretical perspectives offer complementary explanations of organizational authority, accountability, and AI-mediated decision control. Comparing their explanatory contributions and boundaries clarifies the specific conceptual extension proposed through accountability executability.

Table 1. Comparative Theoretical Foundations and Explanatory Boundaries

Theoretical Perspective	Established Explanatory Focus	Explanatory Boundary	MAET's Proposed Extension
Organizational authority	Formal rights and effective decision control	Accountability execution capacities remain unspecified	Links decision authority to capacity accessibility
Organizational accountability	Justification, evaluation, and consequences	Limited specification of distributed capacity access	Distinguishes assigned obligations from executability
Human–AI delegation	Allocation of activities and decision discretion	Substantive answerability is not the primary outcome	Explains accountability under delegated decisions
Algorithmic control	Technology-mediated monitoring and coordination	Managerial remedial capacity remains less explicit	Connects algorithmic control to actionable accountability
Control–accountability alignment	Relationship between control and assigned responsibility	Specific capacity configurations require further differentiation	Specifies the accountability execution gap

Source: Authors' synthesis of the theoretical perspectives.

Table 1 identifies the complementary contributions and explanatory boundaries of five theoretical perspectives. Organizational authority and delegation explain the distribution of decision control, while accountability and algorithmic control address obligations and governance arrangements. Control–accountability alignment provides the closest theoretical foundation. MAET extends these perspectives by specifying how accessible capacities enable managers to discharge accountability obligations under distributed decision control.

2.5. Theoretical Integration: From Accountability Alignment to Accountability Executability

The theoretical integration distinguishes accountability obligations, the distribution of decision-related capacities, and the execution of accountability. Formal accountability specifies what managers must explain or address. Distributed decision control determines where relevant information and authority reside. Organizational arrangements shape whether managers can access and mobilize these resources. Effective accountability therefore does not require every relevant capability to be concentrated within one managerial position.

The accountability execution gap captures the discrepancy between formal demands and effectively accessible capacities. Capacity availability remains distinct from accountability outcomes: access to information, intervention rights, or remedial resources does not guarantee adequate explanations or corrective action. These capacities constitute enabling conditions whose effects depend on coordination, timeliness, and the requirements of the accountability forum. This distinction provides the basis for explaining why distributed human–AI arrangements may preserve substantive managerial answerability in some circumstances while supporting primarily formal accountability in others.

The proposed theoretical integration connects organizational authority, accountability, human–AI delegation, and control–accountability alignment to clarify how distributed decision control relates to the capacities required for substantive managerial answerability in practice.

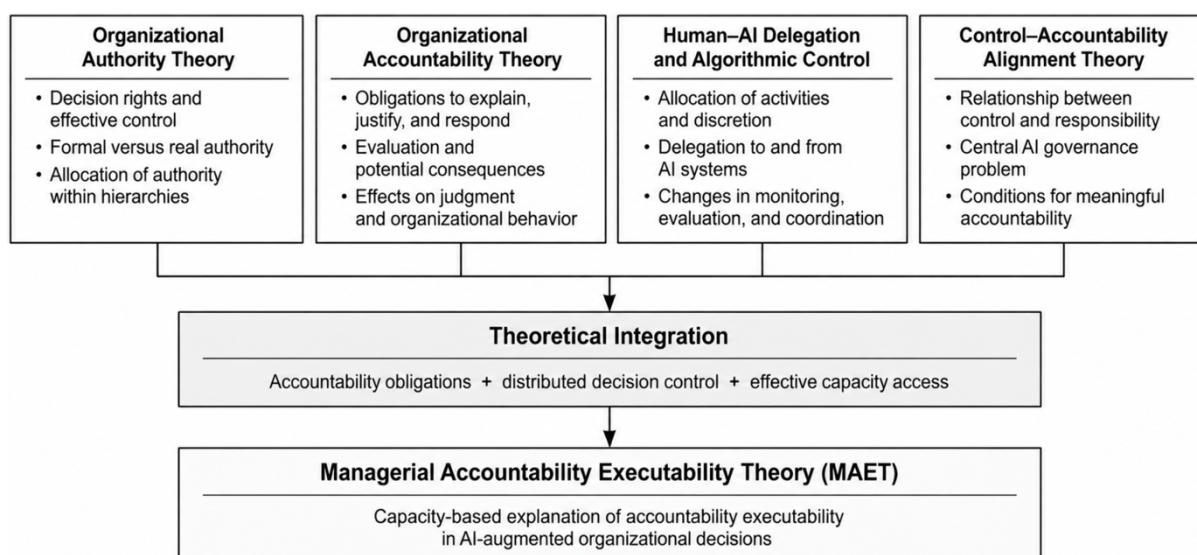


Figure 1. Theoretical Integration Underpinning Managerial Accountability Executability Theory
Source: Authors' conceptual development

Figure 1 positions MAET at the intersection of four complementary theoretical perspectives. Organizational authority explains differences between formal rights and effective control, while accountability theory specifies obligations of justification and response. Human–AI delegation clarifies distributed decision arrangements, and control–accountability alignment establishes the related governance problem. Their integration supports a more specific explanation centered on accessible accountability capacities and substantive answerability.

3. Domain Specification

Managerial Accountability Executability Theory (MAET) addresses AI-augmented organizational decision arrangements in which AI materially influences managerial judgments, recommendations, or implemented decisions while an identifiable manager remains formally accountable for their consequences. The unit of analysis is the managerial decision arrangement: the configuration of human actors, AI systems, decision rights, information access, and organizational procedures governing a particular class of decisions. This meso-level perspective accommodates distributed decision authority without assuming that accountability resides with the actor exercising the greatest technical control (Aghion & Tirole, 1997; Baird & Maruping, 2021; Shrestha *et al.*, 2019).

Three conditions define the domain. First, AI contributes materially to decision formation, evaluation, prioritization, or execution rather than performing exclusively administrative functions. Second, an identifiable manager must explain, defend, or respond to the decision

before a legitimate organizational accountability forum, such as senior management, an oversight committee, or a designated governance function. Third, at least one capacity required to fulfill that obligation is distributed between the accountable manager and other human or technological actors. Relevant settings include AI-supported recruitment, credit assessment, operational risk management, and resource allocation. The defining characteristic is the relationship between accountability demands and accessible organizational capacities, not the application domain itself (Bovens, 2007; Grote *et al.*, 2026; Martin, 2019).

MAET excludes clerical AI applications without material influence over consequential decisions, individual AI use outside organizational accountability relationships, and autonomous arrangements lacking an identifiable manager with formal responsibility. It does not determine AI legal personhood, moral agency, or independent liability. Although regulatory obligations and external stakeholders may influence accountability expectations, the principal outcome remains internal managerial answerability. Algorithmic accuracy, employee acceptance, and organizational productivity are likewise outside the theory's primary explanatory scope (Kim *et al.*, 2024; Raisch & Krakowski, 2021).

Four assumptions delimit the explanation. Managers operate with bounded information and need not understand every technical component influencing a decision. Formal accountability may persist despite distributed decision control. Relevant capacities may be accessed through reliable organizational arrangements rather than possessed individually. Substantive answerability requires defensible explanations and meaningful responses to legitimate scrutiny, not merely procedural authorization. MAET is consequently most applicable where decisions have identifiable consequences, accountability forums can demand justification, and organizational arrangements differ in their support for interpretation, intervention, and remediation. Its explanatory relevance diminishes when accountability obligations are undefined or no meaningful evaluating forum exists (Busuioac, 2021; Grote *et al.*, 2026; Lerner & Tetlock, 1999).

4. Theorizing Managerial Accountability Executability in AI-Augmented Decisions

4.1. Core Constructs and Conceptual Distinctions

MAET explains how managers discharge formal accountability obligations when effective control over AI-mediated decisions is distributed across organizational actors. Formal managerial accountability denotes an institutionally assigned obligation to explain, justify, and respond to decisions before a legitimate evaluating forum (Bovens, 2007). Distributed decision control refers to the allocation of effective influence over decision formation, authorization, implementation, and correction among managers, AI systems, and other organizational actors. This distribution may separate formal rights from effective control without removing assigned managerial responsibility (Aghion & Tirole, 1997; Baird & Maruping, 2021).

Three capacities enable accountability execution. Interpretive capacity denotes effective access to, and critical evaluation of, evidence relevant to an AI-mediated decision. Intervention capacity refers to the practical ability to suspend, override, modify, or escalate a decision. Remedial capacity concerns the ability to initiate and secure corrective action following errors or adverse consequences. These capacities may be held directly or accessed through enforceable organizational arrangements. Their distinction is consequential: understanding a recommendation does not confer authority to change it, while override rights do not necessarily provide the resources required for remediation (Kim *et al.*, 2024; Lebovitz *et al.*, 2022).

Substantive managerial answerability, the proposed outcome, denotes demonstrated fulfillment of justification and response obligations through defensible explanations, engagement with legitimate scrutiny, and appropriate responses to identified deficiencies. It differs from procedural accountability, which may be demonstrated through approval records or formal compliance without meaningful examination. The outcome must remain analytically distinct from the capacities that enable it.

Conceptual precision requires distinguishing formal accountability obligations, distributed decision control, enabling capacities, the proposed execution gap, and substantive answerability. These distinctions establish the constructs' theoretical roles and analytical boundaries.

Table 2. Core Constructs, Conceptual Boundaries, and Theoretical Functions

Core Construct	Conceptual Definition	Distinguishing Boundary	Theoretical Role
Formal managerial accountability	Assigned obligation to explain, justify, and respond to decisions	Not equivalent to decision authority	Institutional demand
Distributed decision control	Allocation of effective decision influence across actors and systems	Not equivalent to AI automation intensity	Structural antecedent
Interpretive capacity	Ability to access and critically evaluate decision evidence	Beyond technical transparency	Enabling capacity
Intervention capacity	Ability to modify, suspend, override, or escalate decisions	Beyond nominal override rights	Enabling capacity
Remedial capacity	Ability to initiate and secure corrective action	Beyond identifying decision errors	Enabling capacity
Accountability execution gap	Shortfall between required and effectively accessible capacities	Distinct from general control–accountability misalignment	Explanatory mechanism
Substantive managerial answerability	Demonstrated fulfillment of justification and response obligations	Distinct from formal approval or decision accuracy	Dependent outcome

Source: Authors' conceptual development based on the theoretical foundations of MAET.

Table 2 establishes seven analytically distinct constructs within MAET. Formal accountability defines institutional demands, while distributed control describes the organizational allocation of decision influence. Three capacities represent enabling conditions rather than accountability outcomes. Their shortfall relative to assigned obligations constitutes the accountability execution gap. Substantive managerial answerability remains the dependent outcome, preserving conceptual separation between organizational capabilities, explanatory mechanisms, and accountability performance.

4.2. The Accountability Execution Gap

The accountability execution gap denotes the shortfall between capacities required by formal managerial accountability obligations and those effectively accessible within an AI-mediated decision arrangement. Whereas control–accountability misalignment concerns the relationship between control and assigned responsibility, the execution gap specifies whether an accountable manager can mobilize the capacities required to fulfill particular obligations. The distinction extends existing explanations of authority distribution and accountability alignment without displacing them (Dobrajska *et al.*, 2015; Grote *et al.*, 2026).

The gap develops through three interrelated processes. AI-mediated decision arrangements distribute information and control among actors with different expertise and responsibilities.

Accountability demands may remain attached to managerial positions despite this distribution. Organizational access arrangements subsequently determine whether managers can mobilize relevant capabilities when justification, intervention, or remediation becomes necessary. Identical formal accountability assignments may consequently differ in executability.

Technical availability must also be distinguished from organizational accessibility. Decision records may exist but remain inaccessible, difficult to interpret, or unavailable within the required review period. An override function may similarly exist without granting managers practical authority to use it. Research on algorithmic control and professional engagement with opaque systems supports examining enacted organizational practices rather than relying exclusively on formal technological features (Kellogg *et al.*, 2020; Lebovitz *et al.*, 2022).

The execution gap is relational and obligation-specific. Neither AI complexity nor the number of participating actors independently establishes its magnitude. Distributed arrangements may exhibit limited gaps when managers can obtain evidence, initiate intervention, and coordinate correction. Formally centralized arrangements may exhibit substantial gaps when managerial authority lacks operational support.

The proposed mechanism distinguishes formal accountability demands from effectively accessible organizational capacities, specifying how their mismatch creates an accountability execution gap with implications for substantive managerial answerability under distributed decision control.

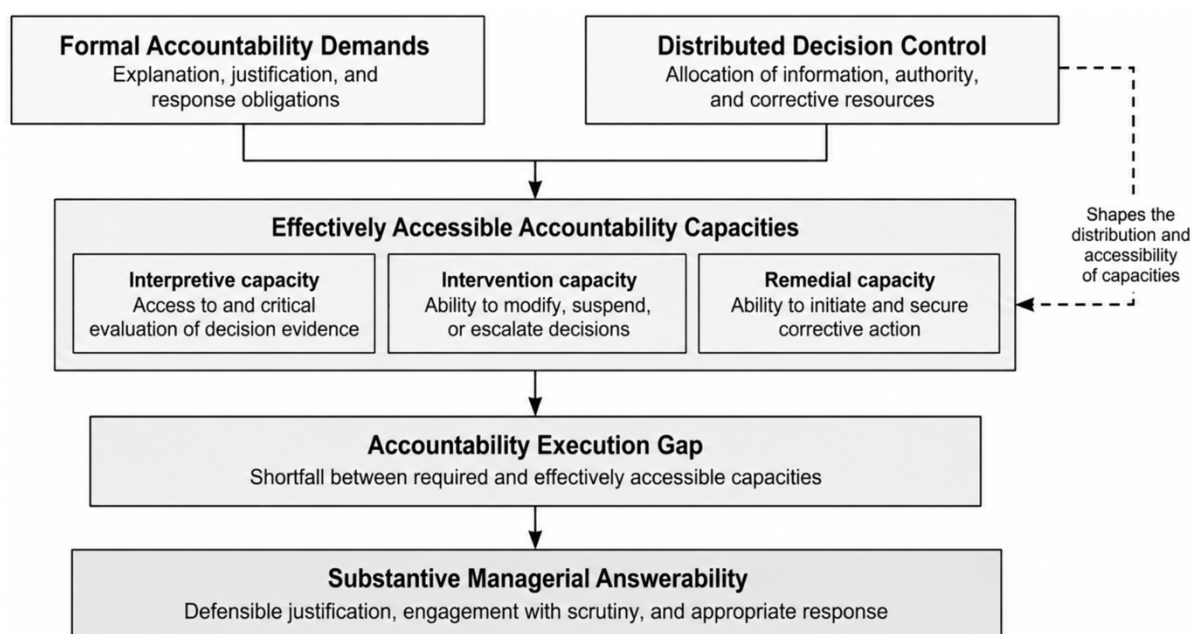


Figure 2. The Accountability Execution Gap: A Capacity-Based Causal Mechanism
Source: Authors' conceptual development.

Figure 2 illustrates how formal accountability demands are evaluated against capacities accessible within distributed decision arrangements. Interpretive, intervention, and remedial capacities determine whether managers can fulfill specific obligations. A shortfall creates an accountability execution gap, potentially weakening substantive answerability. Distributed control does not necessarily enlarge this gap when organizational arrangements provide reliable access to the capacities required for justification and corrective action.

4.3. Capacity Configurations and Substantive Answerability

MAET proposes conditional complementarity among accountability capacities rather than universal substitutability. Interpretive capacity enables managers to assess whether a

decision is defensible and whether intervention is warranted. Intervention capacity supports action before or during implementation. Remedial capacity enables responses after deficiencies become apparent. Their relative importance depends on the obligations imposed by the accountability forum and the stage at which scrutiny occurs.

Three configurations are distinguished. Under integrated executability, managers possess or directly control the relevant capacities, supporting coordinated justification and response. Under accessible distributed executability, capacities reside across organizational actors but remain mobilizable through reliable escalation, information-sharing, and corrective procedures. Under fragmented executability, relevant capacities exist but cannot be effectively accessed or coordinated by accountable managers. Fragmentation presents the clearest risk of a substantial execution gap.

The proposed capacity configurations distinguish direct managerial control, reliable access to distributed capabilities, and fragmented organizational access, clarifying how alternative arrangements condition accountability executability without assuming uniform consequences for answerability.

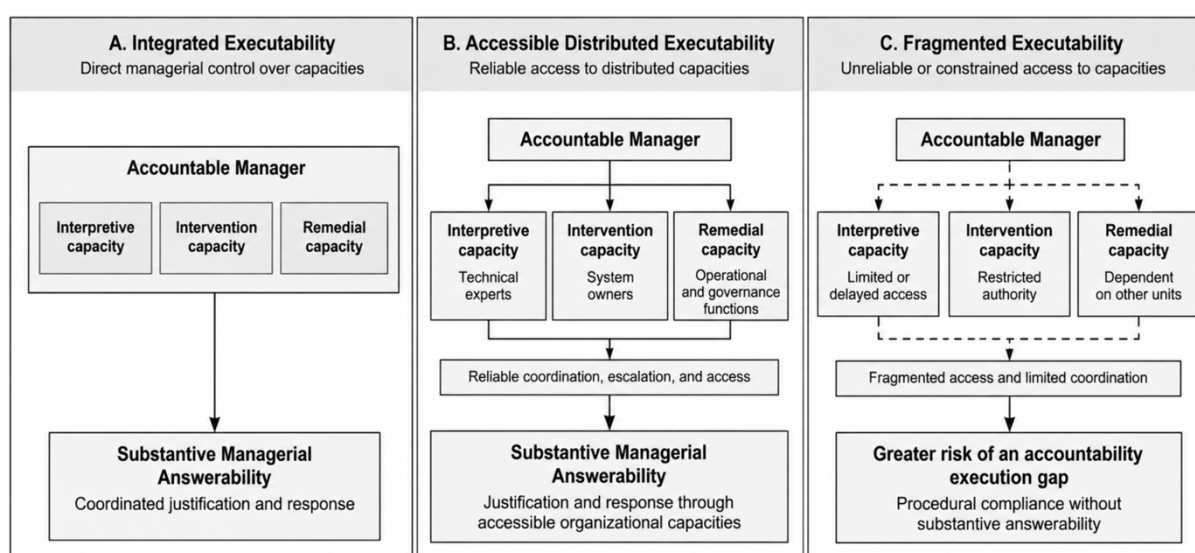


Figure 3. Accountability Capacity Configurations and Conditional Executability

Source: Authors' conceptual development.

Figure 3 distinguishes three organizational configurations according to managerial access to accountability capacities. Integrated executability involves direct control, whereas accessible distributed executability relies on dependable coordination across organizational actors. Fragmented executability arises when relevant capacities cannot be mobilized effectively. The comparison indicates that distributed control need not weaken substantive answerability, although unreliable access increases the risk of an accountability execution gap.

Distributed control therefore need not undermine accountability. Organizational specialization may strengthen it when technical experts provide evidence that managers cannot independently generate. Such benefits depend on dependable access and coordination rather than expertise alone. Research on agentic delegation and human–AI collaboration provides a foundation for examining these interdependencies (Baird & Maruping, 2021; Fügner *et al.*, 2022; Hillebrand *et al.*, 2025).

Capacity configuration also shapes the distinction between procedural and substantive accountability. Managers may fulfill formal requirements by approving recommendations, recording compliance, or invoking established procedures without demonstrating the ability to defend or correct the underlying decisions. Substantive answerability requires an effective pathway from accountability demands to justified managerial responses. This distinction is consistent with research showing that accountability arrangements can influence impression

management and judgment without uniformly strengthening scrutiny (Frink & Ferris, 1998; Lerner & Tetlock, 1999).

4.4. Organizational Boundary Conditions

Four conditions delimit the proposed mechanism. Decision consequence severity shapes the intensity of justification and remedial demands. More consequential decisions may require stronger evidence and corrective capabilities, although severity alone does not establish an execution gap. Override and escalation rights influence whether intervention capacity is practically accessible; nominal rights are insufficient when organizational constraints prevent timely exercise (Kim *et al.*, 2024).

Decision traceability affects whether relevant information can be reconstructed and evaluated, although documentation does not guarantee understanding or intervention. Cross-functional remedial coordination determines whether managers can mobilize technical, operational, and governance actors to address identified deficiencies. Together, these conditions indicate that substantive answerability depends on effective access to required capacities rather than their concentration within a single managerial role (Busuioc, 2021; Grote *et al.*, 2026).

4.5. Proposition Development

Five propositions specify the expected relationships among accountability demands, capacity configurations, and substantive managerial answerability.

Proposition 1. *Demand–capacity mismatch. The greater the shortfall between formally assigned accountability demands and effectively accessible accountability capacities, the lower the likelihood of substantive managerial answerability.*

The execution gap constitutes the proposed explanatory mechanism. Formal responsibility may persist even when managers cannot mobilize the capacities required to satisfy legitimate scrutiny (Bovens, 2007; Grote *et al.*, 2026).

Proposition 2. *Conditional non-substitutability. When accountability obligations require intervention or correction, greater interpretive capacity cannot fully compensate for insufficient intervention or remedial capacity.*

The proposition specifies conditional complementarity rather than universal necessity. Understanding an AI recommendation may support judgment without providing authority or resources to change its consequences (Kim *et al.*, 2024; Lebovitz *et al.*, 2022).

Proposition 3. *Accessible distributed capacity. The negative relationship between distributed decision control and substantive managerial answerability is attenuated when managers possess reliable, timely, and enforceable access to relevant accountability capacities.*

Distributed control is not inherently detrimental when organizational coordination preserves access to specialized capabilities (Baird & Maruping, 2021; Dobrajska *et al.*, 2015).

Proposition 4. *Consequence-sensitive executability. As decision consequence severity increases, the relationship between accountability capacity shortfalls and diminished substantive managerial answerability becomes stronger.*

More consequential decisions are expected to impose greater justification and response demands, increasing the significance of intervention and remedial deficiencies (Lerner & Tetlock, 1999; Martin, 2019).

Proposition 5. *Procedural–substantive divergence. AI-mediated decision arrangements that preserve formal managerial approval without providing effectively accessible*

accountability capacities are more likely to produce procedural compliance without substantive managerial answerability.

Formal approval does not necessarily demonstrate the ability to defend or correct decisions, particularly when accountability arrangements prioritize procedural evidence over substantive scrutiny (Busuioc, 2021; Frink & Ferris, 1998).

The five propositions specify distinct relationships linking accountability demands, capacity accessibility, organizational coordination, and substantive answerability. Their comparative synthesis clarifies the proposed mechanisms, conditioning factors, and expected theoretical relationships.

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Table 3. Summary of Theoretical Propositions and Explanatory Mechanisms

Proposition	Explanatory Mechanism	Conditioning Factor	Expected Theoretical Relationship
P1. Demand–capacity mismatch	Accountability execution gap	Shortfall between required and accessible capacities	Greater shortfall reduces substantive answerability
P2. Conditional non-substitutability	Complementarity of accountability capacities	Obligations requiring intervention or remediation	Interpretive capacity cannot fully offset other capacity deficiencies
P3. Accessible distributed capacity	Effective capacity mobilization	Reliable, timely, and enforceable access	Attenuates the adverse relationship between distributed control and answerability
P4. Consequence-sensitive executability	Intensified accountability demands	Greater decision consequence severity	Strengthens the adverse relationship between capacity shortfalls and answerability
P5. Procedural–substantive divergence	Formal approval without executable capacities	Nominal managerial oversight	Increases the likelihood of procedural compliance without substantive answerability

Source: Authors' conceptual development.

Table 3 consolidates the five propositions into a coherent explanatory structure. P1 specifies the central execution gap mechanism, while P2 addresses capacity complementarity. P3 identifies organizational accessibility as a conditioning factor, and P4 considers decision consequence severity. P5 distinguishes procedural approval from substantive answerability. Together, these propositions establish theoretically differentiated relationships that remain subject to empirical examination and potential falsification.

4.6. Formal Statement of Managerial Accountability Executability Theory

MAET proposes that managerial accountability in AI-augmented organizations becomes substantively executable when managers can mobilize the interpretive, intervention, and remedial capacities required by their formal accountability obligations. These capacities may be directly possessed or reliably accessed through organizational arrangements. When accountability demands exceed effectively accessible capacities, an accountability execution gap emerges, increasing the risk that formal responsibility persists without substantive answerability. The consequences of distributed decision control therefore depend on capacity configuration, accessibility, and coordination rather than AI involvement or formal managerial approval alone.

5. Discussion

5.1. Theoretical Contributions

MAET develops a capacity-based explanation of managerial accountability under distributed AI-mediated decision control. Its contribution does not lie in identifying authority–accountability misalignment, which is already recognized in organizational and AI governance research. The proposed extension concerns the conditions under which formally assigned accountability can be substantively discharged. Three contributions are distinguished.

First, MAET differentiates accountability assignment from accountability executability. Established scholarship conceptualizes accountability through explanation, justification, evaluation, and potential consequences (Bovens, 2007). Accountability expectations may also shape judgment and encourage impression management rather than substantive evaluation (Frink & Ferris, 1998; Lerner & Tetlock, 1999). MAET specifies an intervening organizational mechanism: the shortfall between accountability demands and effectively accessible interpretive, intervention, and remedial capacities. This distinction offers an explanation for differences in substantive answerability across arrangements with similar formal accountability requirements, without assuming that formal accountability is inherently ineffective.

Second, MAET integrates organizational authority theory with human–AI delegation and algorithmic governance. Formal decision rights need not coincide with effective influence, while agentic systems redistribute decision activities and associated discretion (Aghion & Tirole, 1997; Baird & Maruping, 2021). Control–accountability alignment theory directly addresses a related governance problem among AI developers and users (Grote *et al.*, 2026). MAET complements these explanations by specifying how accountable managers access and mobilize the capacities required to fulfill particular obligations. The proposed novelty therefore concerns accountability execution, not the existence of authority divergence.

Third, MAET introduces a configurational explanation of substantive managerial answerability. Integrated, accessible distributed, and fragmented arrangements differ in the availability and coordination of accountability capacities. Distributed specialization may support accountability when relevant capabilities remain reliably accessible. Nominal managerial approval may instead coexist with weak substantive oversight when those capacities cannot be mobilized. This explanation extends research on algorithmic control and professional engagement with opaque AI systems without presuming a uniformly negative relationship between AI involvement and accountability (Hillebrand *et al.*, 2025; Kellogg *et al.*, 2020; Lebovitz *et al.*, 2022).

5.2. Implications for Managerial and Organizational Governance

MAET suggests that AI governance arrangements should be evaluated against the accountability obligations assigned to managers rather than the presence of human approval alone. Approval requirements have limited substantive value when managers cannot obtain relevant evidence, challenge recommendations, or initiate corrective action. Governance design should therefore consider the explanations and responses managers may be required to provide alongside the capacities available to support them.

These implications concern decision-rights allocation, escalation procedures, and cross-functional coordination. Technical capabilities need not be centralized within managerial positions. Reliable arrangements may instead enable managers to access system documentation, obtain specialist interpretations, exercise intervention rights, and secure remedial assistance. Such arrangements are particularly relevant when AI systems are

developed or operated outside the accountable manager's organizational unit (Busuioc, 2021; Kim *et al.*, 2024; Martin, 2019).

These implications remain conditional. Additional documentation and approval stages may increase procedural complexity without strengthening accountability if they do not improve effective capacity access. Governance effectiveness consequently depends on whether organizational mechanisms enable managers to fulfill specified obligations, rather than whether formal oversight procedures exist.

5.3. Boundary Conditions and Theoretical Limitations

MAET applies where identifiable managerial accountability obligations coexist with AI-mediated influence over consequential organizational decisions. It does not provide a comprehensive explanation of AI ethics, legal liability, algorithmic accuracy, or organizational performance. Accountability capacities are also obligation-dependent: intervention and remediation may differ in importance according to decision stage, consequence severity, and forum expectations.

Several limitations qualify the theory. The relative importance and substitutability of accountability capacities remain theoretical propositions requiring empirical examination. Capacity access may change as technologies, organizational roles, and governance arrangements evolve. Distinguishing procedural compliance from substantive answerability also requires operational measures that do not define the outcome through its proposed antecedents. Finally, establishing incremental explanatory value requires demonstrating that the accountability execution gap is empirically distinguishable from control–accountability misalignment (Grote *et al.*, 2026).

5.4. Future Research Agenda

Future research should test the proposed mechanism rather than merely document AI governance adoption. Experiments could vary formal accountability demands and access to interpretive, intervention, and remedial capacities to assess their independent and interactive effects on managerial responses. Such designs could establish whether the capacities are complementary under specific obligations or whether some can substitute for others.

Comparative studies could examine organizational arrangements with similar AI capabilities but different information access, escalation rights, and remedial coordination. Longitudinal research could assess whether accountability executability changes as managers gain experience, technologies evolve, or responsibilities are redistributed. Distinguishing perceived capacity from demonstrated justification and corrective action would be especially valuable. Existing research on AI opacity and decision authority provides relevant foundations for these investigations (Kim *et al.*, 2024; Lebovitz *et al.*, 2022).

The proposed research agenda translates MAET's five propositions into empirically testable questions, identifying suitable research designs, focal constructs, and theoretical objectives for evaluating accountability executability across AI-augmented organizational decision arrangements.

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Table 4. Future Research Directions for Testing and Extending MAET

Proposition And Research Question	Suggested Research Design	Focal Constructs	Theoretical Objective
P1. Does demand–capacity mismatch reduce substantive answerability?	Behavioral experiments or managerial vignettes	Accountability demands; accessible capacities; answerability	Test the execution gap mechanism
P2. Are accountability capacities complementary or substitutable?	Factorial experiments	Interpretive, intervention, and remedial capacities	Examine conditional capacity complementarity
P3. Can distributed capacities preserve managerial accountability?	Comparative organizational case studies	Capacity accessibility; coordination reliability	Assess accessible distributed executability
P4. Does decision severity amplify capacity shortfalls?	Experiments varying decision consequences	Consequence severity; execution gap	Test the proposed boundary condition
P5. When does managerial approval become primarily procedural?	Process tracing and organizational field studies	Formal approval; substantive scrutiny; corrective response	Examine procedural–substantive divergence

Source: Authors' conceptual development.

Table 4 identifies empirical approaches for evaluating MAET's proposed relationships. Experimental designs can examine demand–capacity mismatch, capacity complementarity, and consequence severity. Comparative case studies can assess accountability under distributed organizational arrangements, while process tracing can distinguish procedural approval from substantive response. Collectively, these investigations can establish the theory's explanatory value, clarify its boundary conditions, and identify relationships requiring theoretical revision.

6. Conclusion

The redistribution of decision authority in AI-augmented organizations raises a managerial accountability problem that cannot be resolved through formal decision rights or human approval alone. Although organizational authority, human–AI delegation, and algorithmic governance scholarship explain how control becomes distributed and why accountability alignment matters, a more specific question concerns whether managers possess or can access the capacities required to discharge their assigned obligations. Managerial Accountability Executability Theory (MAET) addresses this explanatory gap by specifying the conditions under which formal managerial responsibility translates into substantive answerability. Its central concern is not the extent of AI involvement but the organizational feasibility of explaining, challenging, and correcting consequential decisions.

MAET advances existing knowledge through three related conceptual contributions. First, it distinguishes accountability assignment from accountability executability, extending relational accountability theory and the distinction between formal and real authority (Aghion & Tirole, 1997; Bovens, 2007). Second, it introduces the accountability execution gap as an obligation-specific shortfall between required and effectively accessible capacities, complementing established control–accountability alignment theory (Grote *et al.*, 2026). Third, it identifies interpretive, intervention, and remedial capacities as analytically distinct but potentially complementary conditions for substantive answerability. These contributions refine the explanation of managerial accountability without treating authority divergence or algorithmic governance as previously unexamined phenomena.

The proposed framework further distinguishes integrated, accessible distributed, and fragmented executability, demonstrating theoretically why distributed decision control need not produce deficient accountability. Its five propositions specify the expected consequences of demand–capacity mismatch, conditional capacity complementarity, reliable organizational access, decision consequence severity, and the separation between procedural approval and substantive response. Collectively, these relationships shift analytical attention from the location of decision authority toward the accessibility and coordination of accountability capacities. For organizational governance, this perspective suggests that effective oversight depends on managers' ability to obtain relevant evidence, exercise meaningful intervention rights, and mobilize corrective resources rather than merely retaining formal authorization responsibilities.

The proposed explanation remains bounded by AI-mediated decision arrangements involving identifiable managerial obligations and legitimate accountability forums. Its constructs and relationships require empirical validation, particularly regarding capacity substitutability, temporal changes in organizational access, and the discriminant validity of the execution gap relative to existing alignment concepts. Future research should experimentally examine demand–capacity configurations and consequence severity, compare distributed accountability arrangements across organizational contexts, and trace how managers exercise justification and corrective responsibilities in practice. Such investigations could refine the proposed boundary conditions and establish the framework's incremental explanatory value.

The broader significance of MAET lies in reframing managerial accountability as an organizationally enabled capability rather than an automatic consequence of assigned responsibility. As AI redistributes decision influence across technological and human actors, the credibility of managerial accountability increasingly depends on whether organizations preserve the practical means through which responsible managers can explain, contest, and remedy decisions.

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