

Maria Kocot*
Janusz Soboń
Krzysztof Bondyra
Artur Kwasek

*Transparency and Accountability
in the Use of Artificial Intelligence:
Analysis of the Attitudes
of the Organization's Employees*

ABSTRACT

The article examines organizational readiness for responsible artificial intelligence by analysing employees' attitudes toward key dimensions of transparency and accountability in algorithmic decision-making. The study was designed to explore how workers perceive human responsibility for AI-generated outcomes, the need for disclosing the use of algorithms in organizational processes, the role of ethical training, and the importance of algorithmic audit mechanisms. A quantitative survey conducted in 2025 on a sample of 325 respondents was complemented with a multiple correspondence analysis, which made it possible to identify underlying structures in the distribution of responses and to capture differences in the intensity and certainty of opinions. The findings reveal a clear acceptance of fundamental ethical norms such as human oversight and transparency, contrasted with less decisive attitudes toward more advanced organizational practices including systematic ethical training and audit procedures. These results indicate that while employees support foundational

* Correspondence regarding this paper should be sent to Maria Kocot (ORCID: 0000-0001-5150-3765), University of Economics in Katowice, e-mail: maria.kocot@ue.katowice.pl; or Janusz Soboń (ORCID 0000-0001-9161-6967), Jacob of Paradies University in Gorzow Wielkopolski, e-mail: jsobon@ajp.edu.pl; or Krzysztof Bondyra (ORCID: 0000-0002-7267-2725), Higher School of Professional Education Wroclaw, e-mail: krzysztofbondyra2@gmail.com; Artur Kwasek (ORCID: 0000-0003-4386-1444), University of Technology and Economics in Warsaw, e-mail: artur.kwasek@uth.edu.pl.

principles of responsible AI, organizations still face challenges in implementing procedural and technical mechanisms that ensure full accountability. The study offers practical insights for managers and policymakers by identifying areas where competence-building, communication and institutional frameworks require strengthening. Its originality lies in combining attitudinal data with MCA to provide a nuanced picture of how transparency and accountability are understood by employees in everyday organizational contexts, contributing to the broader debate on ethical and trustworthy AI deployment.

KEYWORDS: artificial intelligence; transparency; responsibility; employees; company

INTRODUCTION

In recent years, artificial intelligence has ceased to become an important determinant of the functioning of many organizations. It increasingly supports analytical, operational and decision-making processes, and in some areas even begins to co-shape them. With this change, however, comes the need for deeper reflection on how algorithmic systems are designed, implemented, and supervised. The transparency of their operation and the clear division of responsibilities between technology and humans go beyond technical aspects, becoming organizational, legal, and social issues. Increasing regulatory requirements, including the European framework for AI, indicate that a lack of transparency can lead to a loss of trust, decision-making errors and legal disputes. These phenomena make the issue of responsible use of AI require an in-depth analysis, especially from the perspective of people who work with algorithm-based technologies on a daily basis.

This article presents the results of research on the attitudes of organizational employees towards selected aspects of the responsible use of artificial intelligence, including the assessment of human responsibility for decisions generated by algorithms, the need to disclose information about the use of AI, the role of ethical training, and the importance of algorithmic auditing for

the level of trust. The first part of the article presents a literature review. The development of theoretical approaches to transparency and accountability was traced. The next chapter describes the research assumptions, the method used and the results of the quantitative analysis of respondents' responses, supplemented by MCA analysis that allows to capture the hidden relationships between response structures. The article ends with a discussion of practical and methodological implications and directions of further research. The added value remains the presentation of the perspective of people employed in organizations. Their opinions indicate the extent to which the working environment is prepared to implement the principles of transparency and accountability in the dynamically developing area of artificial intelligence.

The aim of the article is not to prepare a classical review-type study, but to present the results of an empirical study embedded in the context of the existing literature on transparency and accountability in the use of artificial intelligence. In this approach, the literature review performs a conceptual and organizing function. It allows for the identification of the main research streams and indicates areas that require further analysis. The literature is dominated by approaches focusing on the ethical and regulatory dimensions of artificial intelligence, as well as on the technical aspects of designing algorithmic systems. However, empirical analyses of employees' attitudes functioning within organizational environments using AI are undertaken less frequently.

In this context, the article adopts a structure characteristic of empirical research. The literature review constitutes the starting point for identifying the research gap and formulating the research problem. The conducted survey research focuses on complementing the existing analyses. This objective is achieved by presenting how employees of organizations perceive issues related to transparency, accountability, and the auditability of artificial intelligence systems in organizational practice.

Transparency and accountability in the use of artificial intelligence: A literature review

In the literature on the subject, transparency and accountability in the applications of artificial intelligence can be considered as the foundations of ethical and safe implementation of algorithmic solutions in organizations. It is emphasized that the development of AI requires the parallel development of standards governing how autonomous and semi-autonomous technologies interact with users and the organizational environment. These issues in the literature are discussed from both a philosophical-ethical, legal and practical perspective. These include managerial and social consequences. There is a perception in the literature that AI generates a number of challenges in terms of accountability, honesty, and transparency. This promotes the need to develop an ethical framework that includes accountability and control of algorithms (Carneiro & Veloso, 2021). The issue of bias and transparency is also widely analyzed in the aspect of machine learning systems. In this area, the emphasis is on explainability and protection against unintentional discrimination. The latter can be called key elements of responsible technology development (Mensah, 2023). In addition, transparency in AI is a prerequisite for legal accountability. This is because it makes it possible to reconstruct decision-making processes and assign responsibility to the entity supervising the system (Kharitonova, 2023).

The idea of transparency is also considered in the context of social trust. It has been noted that the clarity of algorithms may affect the readiness of users to accept their recommendations (Walmsley, 2021). Systematic analyses indicate that the concepts of Fairness, Accountability, Transparency and Ethics (FATE) are at the heart of considerations for the implementation of AI in the public and education sectors, and their absence leads to serious trust deficits (Memarian & Doleck, 2023). The issue of the importance of declaring the use of generative systems is also present in medical sciences, where it has been shown that not disclosing

their role in the creation of scientific content can lead to violations of academic standards (Tang et al., 2024).

The literature also presents initiatives that create a framework for reporting the use of AI. These include TITAN, pointing to the need to standardize transparency requirements and document algorithmic processes (Agha et al., 2025). The context of legal liability for erroneous AI decisions is also being analyzed extensively in the health sector, where it is necessary to unambiguously identify the entities responsible for algorithmically supported clinical decisions (Naik et al., 2022). Research also shows that transparency has a direct impact on user trust levels by enabling insight into the logic of models and assessing their reliability (Zerilli et al., 2022).

The technical literature has highlighted the need to counteract bias and injustice in AI models. These can result from dataset design, design errors, or lack of quality control (Modi, 2023). The proposed models of action – for example, the concept of “transparency-accountability-inclusivity” – indicate that ethical principles must be implemented multi-level and regularly monitored (Hosseini Tabaghdehi & Ayaz, 2025). In addition, in public administration, the need for accountability is emphasized as a condition for avoiding abuses in decision-making processes of high social importance (Loi & Spielkamp, 2021). On the other hand, from a practical perspective, it is possible to clearly point to the need to deal with ethical dilemmas in technical environments. Strategies to increase transparency and project accountability are implemented (Akinrinola et al., 2024). Citing literature on ethical threats, it is possible to point out the importance of recognizing the risks resulting from automation and developing a framework that will provide a safe environment for AI implementation (Kamila & Jasrotia, 2025). Clinical trials, on the other hand, emphasize that the limited transparency of AI systems makes it difficult to assess accountability. And not having access to decision-making logics can lead to legal problems (Smith, 2021). In the area of corporate

governance, responsible AI management can be considered an element of a broader concept of organizational social responsibility (Camilleri, 2024). The analyses also concern problems related to explainable AI. It can be suggested that high formal transparency does not always mean real comprehensibility for users (Hussain & Hussain, 2025).

In the area of human resource management, the transparency of predictive models can support more informed HR decision-making processes. This fact remains confirmed by analyses on explaining models that predict employee turnover (Chowdhury et al., 2023). At the same time, it is emphasized that AI systems can generate so-called “accountability gaps”, in which it becomes difficult to assign the blame for a decision to either the system or the human (Santoni de Sio & Mecacci, 2021). The implementation of accountability and transparency mechanisms is also presented in the context of broadly understood social well-being and counteracting the risk of algorithmic decisions (Cheong, 2024). In the medical sector, technical and legal transparency is recognized as a necessary condition for ensuring the credibility and safety of clinical applications (Zhang & Zhang, 2023).

The importance of transparency is also a problem present in public organizations. In the aforementioned entities, the proper use of AI requires the definition of priorities for the supervision and evaluation of model quality (Fisher & Rosella, 2022). In the aspect of AI risk and safety management, it has been indicated that integrated TRiSM models provide better control and at the same time reduce potential harm (Habbal et al., 2024). In the area of marketing, it was emphasized that the responsible use of artificial intelligence requires both automation and personalization, but above all, transparent data processing practices (Potwora et al., 2024). In turn, transparency of practices in the health sector is also considered as a multi-layered accountability regime covering legal, technical and institutional aspects (Kiseleva et al., 2022).

In the area of academic research, it was indicated that the use of AI in scientific writing requires clear reporting of the use of algorithmic tools. This is a prerequisite to determine the impact on the integrity of the research process (Khalifa & Albadawy, 2024). In clinical practice, the integration of AI solutions, in turn, requires the development of transparent accountability mechanisms and a framework to assess their correctness (Karalis, 2024). The problem of the so-called “black box” has been defined in the philosophy of technology. In light of this interpretation, the opacity of models leads to a reduction in user trust (Von Eschenbach, 2021). In the context of managing the future of an organization, it was pointed out that human and AI collaboration is becoming a necessity in the process of building responsible management models (Rachmad, 2022).

In the education sector, an analysis of global ethical policies shows a diversity of approaches to transparency. This approach reflects different risk management traditions and strategies (Slimi & Carballido, 2023). In the current of research on the design of human–AI interactions, the need to create systems that strengthen user autonomy should be pointed out. This certainly fosters greater technological responsibility (Usmani et al., 2023). At the same time, comparative studies show that ethical principles developed in military environments can be effectively adapted in the health sector. This clearly indicates the importance of universal principles of transparency and accountability (Oniani et al., 2023). In the literature on accounting and auditing, artificial intelligence is seen as an ethical challenge. It has required new standards of organisational accountability (Lehner et al., 2022).

In the context of data protection and European regulations, it can be emphasized that compliance with GDPR requirements is a determinant of ensuring the proper functioning of AI systems in sensitive environments (Mohammad Amini et al., 2023). The ethical issues related to the generation of texts by language models indicate the need to introduce rules that reduce the risk of

manipulation and opacity in communication (Illia et al., 2023). In the area of public administration, the need to develop tools that allow algorithms to be held accountable for their operation is emphasized (Busuioc, 2021). In the Corporate Digital Responsibility stream, it is pointed out that organizations must consciously build digital responsibility. This responsibility also includes processes related to the transparency of AI operations (Elliott et al., 2021). In addition, analyses of management accounting indicate that AI can influence decision-making processes in a way that is difficult to trace. This makes the issue of accountability an integral issue for management and business practice (Zhang et al., 2023).

The analysis of the literature on transparency and accountability in the use of artificial intelligence indicates that research in this area develops within several complementary theoretical streams. The first of them is focused on the ethical and philosophical dimension. It emphasizes the need to ensure algorithmic fairness, transparency in the operation of systems, and the possibility of assigning responsibility for decisions supported by digital technologies. The second stream has a legal and institutional character. It refers to regulations and mechanisms of supervision over artificial intelligence systems. It also indicates the growing importance of legal frameworks and standards of accountability in the process of implementing AI in organizations. The third perspective develops within the field of management sciences. It is focused on practical mechanisms for implementing the principles of responsible use of technology. These include transparency of decision-making processes, the development of employees' ethical competences, and the introduction of procedures for algorithmic auditing.

Despite the growing number of publications addressing the issue of responsible artificial intelligence, the literature indicates a certain fragmentation of research approaches. In many studies, individual elements of AI governance are analyzed, such as the transparency of models, the risk of algorithmic bias, or legal

accountability. However, attempts to integrate these elements within a coherent organizational perspective are undertaken less frequently. In particular, relatively few empirical studies focus on how these issues are perceived by employees of organizations who, in practice, operate in an environment of cooperation between humans and algorithmic systems. As a result, a research gap emerges. It concerns the limited knowledge about how individuals employed in organizations perceive the basic mechanisms of responsible use of artificial intelligence, including issues of transparency, responsibility for algorithmic decisions, and the importance of audits and ethical training.

Therefore, the article adopts a structure that combines a literature review with an empirical component. The theoretical part serves to organize the main directions of the scientific discussion concerning transparency and accountability in artificial intelligence systems and to identify an area that requires further research. On this basis, research assumptions were formulated. A survey study was conducted among employees of organizations, the aim of which was to capture their attitudes toward selected aspects of the responsible use of AI in organizational practice. Such a combination of literature analysis with empirical research makes it possible to confront theoretical findings with the declarations of individuals functioning in the work environment. In this way, it constitutes an attempt to complement the existing research with a practical perspective.

DATA AND METHODS

The aim of the research was to identify and analyse the attitudes of the organisation's employees towards key aspects related to the use of artificial intelligence in organisational processes, with particular emphasis on the issue of responsibility for algorithmic decisions, transparency in the use of algorithms, conducting ethi-

cal training and the importance of algorithmic auditing for the level of trust in AI systems. It was assumed that understanding these areas will allow to capture the degree of readiness of the organization to implement artificial intelligence in a responsible manner, in accordance with applicable ethical and legal standards. The research hypothesis was formulated in the study, assuming that respondents are more likely to accept solutions related to accountability and transparency in the use of AI than practices requiring a higher level of organizational maturity, such as algorithmic auditing or systemic ethical training.

The study was conducted in Poland in 2025 among individuals employed in organizations operating in various sectors of the economy. The institutional context of the study is defined by the organizational environment. It operates within the European regulatory system concerning issues of artificial intelligence and data protection. In particular, it refers to the legal frameworks in force in the European Union, such as the General Data Protection Regulation (GDPR) and the developing regulations concerning artificial intelligence, including the Artificial Intelligence Act. These regulations significantly shape organizational practices related to the transparency of algorithmic systems, accountability for decisions supported by digital technologies, and the obligation to supervise systems using artificial intelligence.

The respondents participating in the study therefore operate in an organizational environment in which the importance of principles related to the responsible implementation of digital technologies is increasing. Issues of transparency, accountability, and control over algorithmic systems are becoming the subject of both legal regulations and managerial practices. Poland, as an economy belonging to the European Union and at the same time a dynamically developing market for digital technologies, constitutes an interesting context for analyzing employees' attitudes toward the use of artificial intelligence in organizations. In recent decades, an increasing scale of implementation of solutions

based on machine learning and data analysis in business processes can be observed. This generates growing interest in the issue of algorithmic transparency and responsibility for decisions generated by AI systems. It also creates the need to develop ethical and technological competences in the work environment.

Taking this context into account remains important for the interpretation of the obtained results, as the level of technological maturity of organizations, employees' awareness of artificial intelligence, and the applicable legal regulations may significantly influence the way transparency, accountability, and mechanisms of algorithmic control are perceived. As a result, the presented findings should be interpreted in relation to the specificity of the European regulatory environment and the organizational conditions characteristic of enterprises operating in Poland.

The study was conducted using purposive convenience sampling. This approach made it possible to reach individuals employed in organizations operating in different sectors of the economy. The survey questionnaire was distributed electronically through professional networks and communication channels used in the organizational environment.

The study involved individuals who were professionally active. They represented diverse types of organizations. These included entities operating in the service sector, manufacturing activities, administration, and areas related to the knowledge-based economy. The final research sample included 325 respondents. They were employed at different levels of the organizational structure, including both operational employees and specialists, as well as individuals holding managerial positions.

The level of respondents' contact with solutions based on artificial intelligence was diverse. It included both individuals using algorithmic tools directly and employees who encounter their results in analytical or decision-making processes carried out within the organization. Due to the method of questionnaire distribution, participation in the study was voluntary. Only fully completed

questionnaires were included in further analysis. However, the applied sampling procedure may be associated with limitations typical of survey research. The possibility of a self-selection effect among respondents may occur. Therefore, the obtained results should be interpreted as reflecting the attitudes of employees representing different organizational environments. They should not be interpreted as a fully representative reflection of the entire population of employees.

In order to operationalize the analyzed phenomena, a set of four statements was developed. They referred to the key dimensions of the responsible use of artificial intelligence in organizations. These dimensions included issues of responsibility for algorithmic decisions, transparency in the use of AI systems, the implementation of training related to the ethical use of technology, and the importance of algorithmic audit mechanisms for the level of trust in artificial intelligence systems. The construction of the questionnaire was based on a review of the literature concerning transparency and accountability of AI systems, as well as on analyses of concepts related to the ethical management of technology in organizations. On this basis, a reductionist approach was adopted. It consisted of identifying the basic indicators that made it possible to capture the general direction of respondents' attitudes toward the most important elements of responsible AI implementation. The applied statements were formulated in such a way as to enable the assessment of the level of acceptance of particular organizational practices using a five-point Likert scale. It should be emphasized, however, that the adopted solution has an exploratory character. This approach does not constitute a full operationalization of all dimensions of complex constructs such as transparency, accountability, or the ethical maturity of organizations. As a result, the obtained findings should be interpreted as a general diagnosis of respondents' attitudes toward selected aspects of the responsible use of artificial intelligence. They should therefore be interpreted more broadly as an indication of attitudes

rather than as a complete measurement of multidimensional governance structures related to the supervision of AI systems.

The statistical analysis was conducted in two complementary stages. In the first stage, the distributions of responses for individual statements were analyzed. This made it possible to determine the dominant directions of evaluation and to indicate the level of clarity in respondents' opinions. In the second stage, multiple correspondence analysis (MCA) was applied. This method made it possible to identify hidden structures of relationships between response categories. It also enabled the identification of differences in the level of acceptance of the analyzed organizational practices. The use of this technique had an exploratory character. It served to deepen the interpretation of the obtained data distributions by organizing the response space into two interpretative dimensions. At the same time, it should be noted that the limited number of variables used in the study does not allow for the development of more complex explanatory models of relationships between organizational factors and respondents' attitudes. For this reason, the obtained findings should be treated as a preliminary recognition of the structure of employees' opinions regarding transparency and accountability in the use of artificial intelligence. They may constitute a starting point for further studies including more extensive measurement tools and more advanced statistical analyses.

The research questions addressed the issues of (1) how human responsibility for decisions generated by AI systems is assessed, (2) what level of acceptance is achieved by the postulate of disclosing the scale of the use of algorithms in decision-making processes, (3) the extent to which organizations provide training on the ethical use of artificial intelligence, and whether (4) algorithmic audit mechanisms affect the level of trust in technology. Such questions made it possible to reconstruct the structure of opinions and identify areas in which assessments are most unambiguous or, on the contrary, characterized by uncertainty.

The research method used in the project was a survey conducted in 2025 on a sample of 325 respondents. They represented diverse organizational circles. Thanks to the decision on this method, it became possible to obtain quantitative data, characterized by a high degree of comparability. This procedure led to a later statistical analysis. The questions formulated in the questionnaire were developed by the authors and were assessed using a five-point Likert scale ranging from “definitely not” to “definitely yes”. This scale made it possible to capture both the direction and the intensity of respondents’ attitudes.

To deepen the interpretation of the results and capture the relationships between the response categories, multidimensional correspondence analysis (MCA) was used. This technique allowed to reduce a complex dataset to interpretive dimensions. This is useful in the process of organizing the response space according to the degree of approval and determining the level of certainty of the opinions expressed. The use of MCA identified hidden structures of the relationship between opinions and indicated which areas were clearly supported and which were assessed less clearly. This can be considered an added value to the distribution of responses in the frequency tables alone.

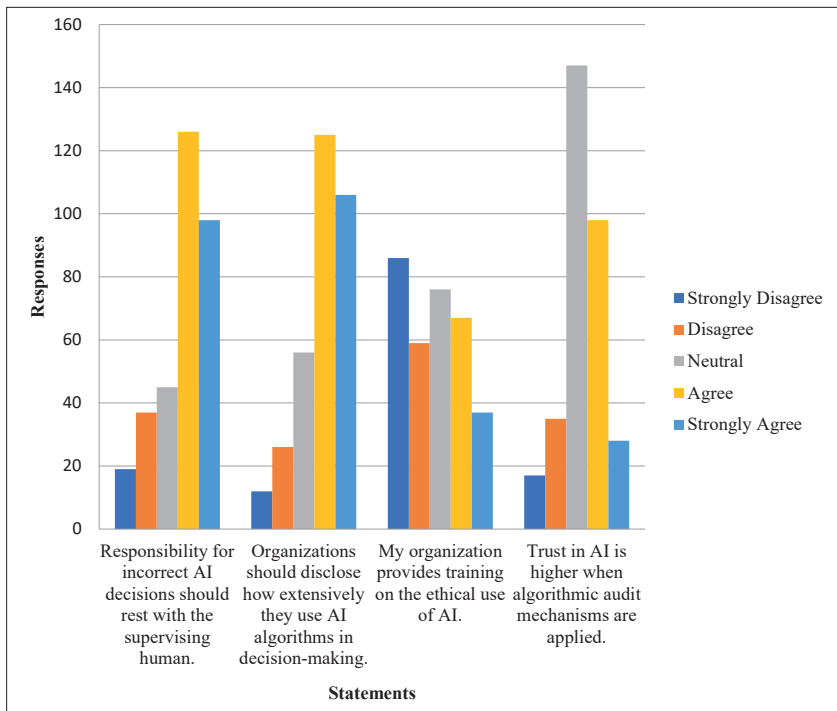
In the conducted study, the classical quantitative analysis was supplemented with multiple correspondence analysis (MCA). This method allows for the exploratory organization of respondents’ answer categories within an interpretative space. The application of this method is not intended to introduce a new methodological solution. Rather, it serves to deepen the interpretation of the obtained results. This is possible through the visualization of relationships between response structures. Due to the limited number of variables used in the study, MCA primarily performs the function of an exploratory tool. This tool supports the interpretation of response distributions. Nevertheless, MCA makes it possible to capture certain patterns of attitudes and the level of

certainty in the opinions expressed, which are more difficult to identify solely on the basis of the analysis of response frequencies.

RESULTS AND DISCUSSION

In the course of the research, an attempt was made to analyse the distribution of respondents' responses to the issues of transparency, accountability, and ethical and legal aspects related to the use of artificial intelligence in organizations (see Figure 1)

Figure 1. Transparency, responsibility and ethical-legal aspects



The first claim referred to responsibility for erroneous decisions made by the AI algorithm. It assumed that this responsibility should be borne by the person supervising the operation of the algorithm. In this category, 19 people chose *definitely not*, 37 said *rather not*, while 45 respondents declared that they did not have an opinion. Positive responses were the most represented: 126 respondents indicated *rather yes* and 98 chose *definitely yes*, which shows a clear predominance of approving answers over a negative attitude.

The second claim concerned the extent to which organizations disclose the extent to which AI algorithms are used in decision-making processes. The analysis of the distribution of responses indicated that 12 people strongly disagree with the need for such disclosure, and 26 respondents tend to disagree with it. 56 respondents declared that they did not give an opinion. At the same time, high values were again recorded for positive responses: 125 people chose *rather yes* and 106 *definitely yes*, which confirms a significant number of responses supporting greater transparency in the use of AI.

The third claim referred to the fact that organizations provide training on the ethical use of AI. In this category, you can notice a different distribution of answers. As many as 86 people strongly denied that such trainings were carried out, and 59 respondents rather indicated the lack of such activities. 76 respondents declared that they would not give an opinion. Affirmative responses were less frequent: 67 people said *rather yes* and only 37 said *definitely yes*, suggesting a limited range of training activities in this area. The statement concerning training on the ethical use of AI referred to respondents' perceptions of whether such practices are implemented in their organizations. Therefore, the responses reflect employees' awareness or experience of existing organizational practices rather than a normative opinion about whether organizations should provide such training.

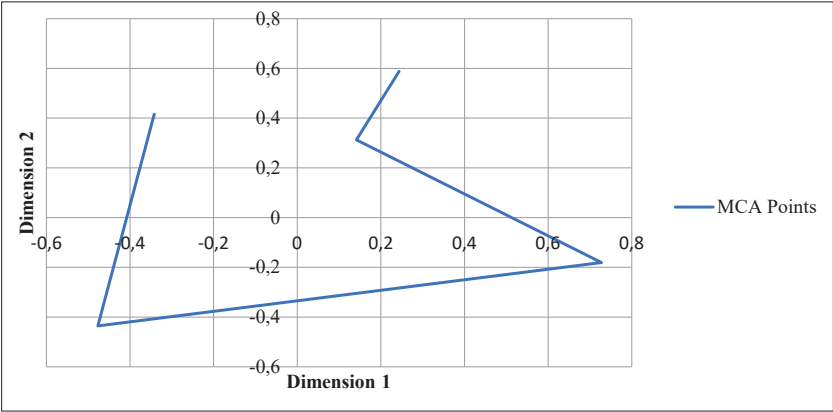
The last claim was about the level of trust in AI dependent on the use of algorithmic auditing mechanisms. In this case, 17 respondents strongly disagreed with this statement, and 35 *rather not*. Clearly, the category of neutral answers has become marked. In this area, as many as 147 respondents indicated a lack of opinion. Among those expressing a positive opinion, 98 respondents chose *rather yes*, while 28 chose *definitely yes*. Such a distribution of responses suggests that for a large part of the respondents, the issue of algorithmic audit remains difficult to assess unambiguously or requires more knowledge about the functioning of such mechanisms. In total, each category included 325 answers. This ensured full comparability of distributions in the four analysed areas.

The empirical analysis was conducted primarily using the analysis of response distributions and multiple correspondence analysis (MCA). This method enables the identification of structures of relationships between response categories. It also allows the data space to be organized within interpretative dimensions. The application of this method had an exploratory character, serving to deepen the interpretation of the results. This occurs through the indication of hidden relationships between respondents' evaluations in the analyzed areas. It should be stated, however, that the limited number of variables used in the study, as well as the nature of the applied measurement tool, do not allow for the construction of more complex explanatory models. They also do not allow for the implementation of extensive inferential analyses. Therefore, the obtained findings should primarily be treated as a diagnosis of the structure of respondents' attitudes toward selected aspects of the responsible use of artificial intelligence in organizations.

Attention should also be drawn to the high share of neutral responses. This phenomenon appeared particularly in relation to aspects connected with the auditing of algorithms. This may be interpreted as a manifestation of respondents' limited knowledge

regarding mechanisms of auditing artificial intelligence systems. It may also result from the relatively low prevalence of such practices in the organizational environment. At the same time, it may stem from the fact that some respondents do not possess direct experience related to the functioning of formal procedures for supervising algorithmic systems. This undoubtedly makes it more difficult to formulate clear evaluations. Therefore, the high level of neutral responses in this area may reflect both a limited level of competences in the field of advanced mechanisms of artificial intelligence governance and the early stage of institutionalization of such solutions in many organizations. As a result, the obtained findings indicate the need to deepen the analysis in future research. In particular, it is necessary to apply more extensive measurement tools and statistical methods that would allow the identification of relationships between employees' attitudes, their level of digital competences, and organizational experience related to the use of artificial intelligence.

Figure 2. Multiple correspondence analysis (MCA) results.



In order to deepen the interpretation of the results, multiple correspondence analysis (MCA) was conducted and extended by variables describing the organizational context of the respondents, in particular the sector of the organization's activity. It should be noted that the applied analysis is based on a relatively limited number of variables. This, to some extent, limits its explanatory potential. For this reason, the analysis was not used as a tool for building an extensive model of relationships. It was therefore treated as an exploratory method intended to support the interpretation of the obtained results.

Despite these limitations, the application of MCA allows for the simultaneous inclusion of response categories and contextual variables describing the organizational environment of the respondents. This made it possible both to organize responses within an interpretative space and to initially capture relationships between attitudes toward transparency, accountability, and supervision of artificial intelligence systems and the type of organization represented by the respondents. The inclusion of the sector variable therefore makes it possible to extend the interpretation of the results beyond the structure of responses alone. It also enables the consideration of the diversity of organizational environments in which artificial intelligence solutions are implemented.

Thanks to the application of correspondence analysis, it became possible to identify patterns of responses characteristic of particular types of organizations. It also allowed the relationships between respondents' attitudes and the institutional context in which they operate to be captured. Consequently, it enables the determination of whether the level of acceptance of the principles of responsible use of artificial intelligence and the degree of certainty in the opinions expressed are related to the nature of the organization represented by the respondents. In this perspective, the results can be interpreted beyond the response structure itself. It also becomes possible to take into account the diversity of

organizational environments in which solutions based on artificial intelligence are implemented.

The first dimension arranges the response categories along an axis ranging from approving attitudes to clearly negative ones toward the analysed phenomena. On the positive side are the responses *rather yes* and *definitely yes*, which reflect the tendencies observed in the data, particularly in the area of human responsibility for algorithmic decisions and the need to disclose the scope of AI use. The opposite pole is formed by the responses *rather not* and *definitely not*, which in the study appeared most frequently in relation to the lack of ethical training in organizations. This dimension can therefore be interpreted as a continuum of acceptance of practices related to the transparent and responsible use of artificial intelligence. Thus, this dimension can be read as a continuum of the degree of acceptance for standards and practices related to the transparent and responsible use of AI. In turn, the second dimension reveals the diversity of responses in terms of certainty or unambiguity of position. The values of this dimension concentrate the *Neutral* category at a certain distance from the extreme answers. This reflects a clearly high percentage of undecided responses, especially with regard to algorithmic audit mechanisms. Such neutrality indicates that respondents lack knowledge or lack of direct experience with such tools in their organizations. This fact is confirmed by the analysis of the original distribution of response frequencies (Figure 1), where indecisive responses constituted the largest group in this area.

The arrangement of the categories of responses in the space of two dimensions thus illustrates two mutually complementary orders: the degree of approval for the postulated practices and the level of certainty in formulating assessments. Their comparison indicates that the areas with the highest level of consent, i.e. human responsibility and transparency of the use of AI, form a clearly coherent group of positive responses. On the other hand, issues related to ethical training and algorithmic auditing are

divided by moderate or low consent of respondents. It is visible in the form of a shift in these categories towards the dimension of neutrality or scepticism.

The MCA analysis presented in Figure 2 complements the interpretation of the response distributions shown in Figure 1. At the same time, it provides a graphical representation of the relationships between response categories. Although the general tendencies visible in the data can already be observed in the distribution of responses, the visualization provided by correspondence analysis makes it possible to organize them within a two-dimensional interpretative space. It illustrates that respondents tend to support solutions related to accountability for the operation of AI systems and the transparency of their use. At the same time, they express considerably greater uncertainty with regard to more advanced mechanisms, such as algorithmic auditing or systematic training in the ethical use of artificial intelligence.

Limitations and future research direction

The conducted research was not free of limitations. They must be taken into account when interpreting the results obtained. The sample included 325 respondents, which undoubtedly allows for statistical analyses, but does not allow for a full generalization of the results to all types of organizations. This is especially true for those operating in different industry or cultural realities. The data were obtained using the declarative method. This is associated with the risk of social desirability, which may lead to the formulation of assessments more approving of ethical standards than is the case in professional practice. The study included only selected elements related to the responsible use of artificial intelligence. This fact may limit a broader reconstruction of attitudes towards the entire spectrum of challenges resulting from the automation of decision-making processes. The MCA analysis used allows for the identification of hidden response structures. However, its interpretation is based on the simplification of multid

mensional reality to two dimensions. This may result in the loss of some information. Additionally, the data structure, based on the distribution of responses to the four statements, limits the depth of interpretation. It does not allow us to capture the more complex relationships between respondents' attitudes and their organizational experiences.

Future research directions may focus on deepening the analysis of the factors that determine the level of trust in artificial intelligence in the organizational environment and on verifying how the development of digital competencies affects risk assessment and acceptance of algorithmic forms of decision support. It would also be a challenge to extend the research with a qualitative component, thanks to which it is possible to capture motivations and point out the concerns behind declarative answers, especially in areas where a neutral attitude prevailed. It is also worth trying to identify differences between industries and levels of organizational structure. This would help determine to what extent the specificity of the work determines the readiness to implement algorithmic audit mechanisms or training programs in the field of AI ethics. Further analyses should include observation of changes over time to assess attitude dynamics as the saturation of organizations with machine learning-based technologies increases. An important research area is also to determine the impact of legal regulations on shaping organizational practices in the field of transparency and accountability, primarily in the context of the new legislative framework on artificial intelligence. Extending the scope of research to include an international perspective would provide an opportunity to identify different models of AI adaptation and differentiated ethical standards, providing a valuable complement to the results so far.

Methodological and practical implications

From a methodological point of view, the research conducted confirms the usefulness of the approach, which is based on the analysis of declarative data in the assessment of attitudes towards

artificial intelligence. At the same time, however, they point to the need to combine quantitative methods with in-depth analyses. The results show that in areas related to more advanced practices, such as algorithmic auditing or ethical training, respondents' responses are characterized by a high level of neutrality. This condition may be the result of limited knowledge or lack of practical experience. In such situations, the analysis of the frequency of responses alone provides insufficient information. On the other hand, the use of multidimensional techniques, such as MCA, turns out to be particularly valuable. It allows you to reveal hidden structures of assessments. An analysis of these results suggests that future research should include the design of research tools that capture the level of competence and experience of respondents. In this way, they will make a better separation between real uncertainty and lack of knowledge.

The practical implications, in turn, relate to the organizational dimension of AI deployment. The division between high acceptance of basic ethical standards and limited certainty in relation to more complex procedures outlined in the study highlighted the need for a more systemic approach to building organizational readiness. Thanks to the results obtained, it is possible to draw attention to the need to develop training programs, covering both ethical issues and technical knowledge regarding the functioning of algorithms. Such research can reduce the level of uncertainty and strengthen the competences of employees. At the same time, the role of implementing algorithmic auditing is emphasized, treated as a tool for building transparency and trust. However, this requires the creation of an appropriate organisational and procedural framework. Research clearly shows that only a combination of education, transparency and formal controls allows organizations to achieve a higher level of maturity in the use of artificial intelligence. This is integral to the upcoming regulations and the growing legal responsibility associated with the automation of decision-making processes.

CONCLUSION

The conducted research allows us to conclude that respondents clearly differentiate their assessments of individual aspects of the use of artificial intelligence in organizations.

When interpreting the obtained results, caution should be exercised in formulating conclusions of a general nature. The conducted study primarily enables the identification of respondents' declared attitudes toward selected aspects of transparency and accountability in the use of artificial intelligence in the organizational environment. The obtained results indicate a clear acceptance of the basic principles related to human oversight of algorithmic systems and the need to inform about the use of artificial intelligence in decision-making processes. These conclusions can be directly related to the analyzed research sample. They constitute an empirical confirmation of the direction of evaluations expressed by respondents with regard to the indicated issues.

At the same time, it should be noted that some of the presented conclusions are interpretative. They refer to the broader organizational and regulatory context related to the development of artificial intelligence. Suggestions concerning issues such as transparency, the development of ethical competences, or the need to implement mechanisms of algorithmic auditing should be treated as implications resulting from the interpretation of the obtained findings and from confronting them with the conclusions present in the literature on the subject. Therefore, it should be taken into account that they do not constitute a direct generalization of the results to all organizations. Rather, they indicate possible directions of action and areas requiring further research analysis. Adopting such a perspective makes it possible to clearly distinguish the empirical findings resulting from the conducted study from broader conclusions of an interpretative and normative nature.

The areas that relate to human responsibility for decisions generated by algorithms and the transparency of the use of artificial intelligence in decision-making processes are given the greatest acceptance. In these two categories, a high percentage of positive responses indicates that employees expect clear rules for supervising AI systems and openly communicating the scope of their use. This reveals a strong need to maintain human control over technology and the belief that the transparency of algorithmic decisions is the foundation for building trust within the organization.

The assessment of areas related to more advanced mechanisms for responsible implementation of artificial intelligence, which include conducting systemic training in AI ethics and the use of algorithmic auditing tools, is quite different. In these categories, a significant level of uncertainty was noted, expressed by a high proportion of neutral responses, especially with regard to auditing. Analysis of these results suggests that many organizations lack both the appropriate infrastructure and practices that allow for conscious and systematic monitoring of the quality of algorithms. In the case of training in the field of ethics, the lack of respondents' own experience plays a big role. This translates into less readiness to formulate unambiguous assessments.

The use of MCA analysis revealed that the structure of respondents' responses is structured into two essential interpretative dimensions: the degree of approval for solutions related to the responsible use of AI and the level of confidence in formulating opinions. A review of these results allows us to conclude that basic ethical norms, such as human oversight and transparency, are widely accepted and treated as indispensable elements of AI deployment. At the same time, more complex activities, requiring advanced organizational procedures and specialist knowledge, remain an area in which respondents present a much less unambiguous position.

As a consequence, it can be said that organizations are perceived as entities ready to adopt basic rules governing the use

of AI. However, they are still at a transitional stage in terms of implementing more advanced accountability and technological oversight mechanisms. In conclusion, the analysis of the obtained results allows us to conclude that there is a need to develop ethical and technological competencies. It is also advisable to implement procedures that allow for systematic monitoring of the operation of algorithms. Only such an approach can ensure the full maturity of the organization in the area of responsible use of artificial intelligence in the future.

The results of the research are in line with the observations of other authors, who are of the opinion that transparency of AI systems and a clear definition of responsibilities are conditions for building trust among employees and users. Similarly to the presented article, it is pointed out that although organizations accept fundamental ethical principles, they have limited preparation for the implementation of more advanced oversight mechanisms, such as algorithmic auditing or systemic ethical training. Convergent conclusions are presented by among others Busuioac (2021), pointing to accountability deficits of AI systems in public organizations. In turn, Walmsley (2021), who argues that transparency is the basis for the social legitimacy of technology.

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