PERSPECTIVE · HUMAN-AI ACCOUNTABILITY REVIEW

AI Will Reconstitute Your Organization by Design or by Default

AI moves authority before it moves the org chart. Decide where that shift creates value, who can challenge it and who answers for the result.

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KEY TAKEAWAYS

01 AI moves authority before it moves the org chart.

02 You can delegate a decision to a system. You cannot delegate the accountability.

03 No one can answer for results they have no authority to influence.

04 Decide where the system's rules end and human judgment begins.

05 AI is rewriting your company's constitution. Make that a leadership decision.

The Decision Still Belongs To Sales. Or Does It?

Imagine your next quarterly review. The AI pricing program promised faster quotes without sacrificing margin. Quotes now go out faster, but margins in a key market are falling. Sales leads routinely approve the recommendations: they are measured on turnaround time, while challenging a price requires an escalation. Your CFO asks whether the program is delivering the business case, or merely the speed target.

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The sales leads still make the formal decision. But the conditions for judgment have changed. The system sets the starting point, incentives favour acceptance, and challenge slows the work down. You approved a productivity investment. Did you also intend to change who exercises commercial judgment?

This hypothetical case exposes a choice that can hide inside an AI rollout. Your company's internal constitution can change without anyone explicitly agreeing to change it: who has information, who may act and who answers for the outcome.

Authority Moves Before The Org Chart Does.

Technology has always shaped authority. ERP systems, credit models and performance dashboards already determine what people see and which actions are permitted. AI extends this when systems generate recommendations that are difficult to interrogate, or carry out several steps without waiting for human approval.

The distinction matters. An assistant drafting an email, a model recommending a price and an agent executing transactions do not need the same oversight. The leadership question is where reliance on a system changes consequential decisions, discretion or exposure.

In The Emerging Agentic Enterprise, research published by MIT Sloan Management Review and BCG in November 2025, 10% of executives surveyed said AI systems have decision-making authority in their organizations, and 35% expected that within three years. These are perceptions and expectations, not measurements. They are reason enough to examine where authority is shifting in your own business.

Configuration Choices Can Become Business Policy.

Return to the pricing example. Someone chooses the optimization objective, the information the model uses, the discount limits and the exceptions that reach a person. Those choices determine how the company balances volume, margin and customer relationships.

Implementation teams need discretion to build and improve systems. But when a configuration choice changes a commercial trade-off or a decision right, it needs a business owner. Leaving that boundary undefined lets technical defaults, rollout pressure and local incentives settle it.

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Now the regional business leader wants to override the model to protect important customer relationships. The central team wants consistent pricing and fewer local exceptions. Both have a legitimate case. Yet the regional leader answers for margin while the central team controls the model and its updates. Neither can deliver alone.

Where consistency ends and local discretion begins is a leadership decision, not a technical one. You can delegate a decision to a system. You cannot delegate the accountability.

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Every Outcome Needs An Owner With A Say.

Time saved is not yet value created. In the pricing example, faster recommendations create value only if they improve an outcome such as quote conversion or margin, after the cost of checking outputs, handling exceptions and integration is counted.

That makes the business outcome the anchor of accountability. Someone must own it, and that owner needs enough say over the system to answer for its results. If the system's objective, limits and updates sit with people who do not answer for the outcome, the outcome has no owner, whatever the organization chart says.

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Make Challenge Possible In Practice.

People closest to operations see where apparent efficiency moves work elsewhere, where customers bear the cost and where a system's confident answer hides a weak assumption. Their involvement improves the design only if their observations can change it.

For the sales lead, a real right to challenge needs time, access to the relevant evidence and a clear route to escalate. It also needs incentives that do not punish a justified override. A human approval step offers little protection if exercising judgment is incompatible with meeting performance targets.

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Resistance deserves examination. It may reflect fear of losing status or work; it may also point to a genuine failure. The people who bear the consequences of a redesign need a credible way to influence it.

Decide Where The System's Rules End.

You and your leadership team set the ambition, decide which risks the business will accept and define what can be delegated. The decision that matters most is where the system's rules end and human judgment begins, and who answers for the result on either side of that line.

The more a decision can cost you, and the harder it is to undo, the closer that line should sit to people who can be held to account. You do not need to approve every configuration change. You do need to know that the people who answer for results can actually influence, challenge and stop the system.

AI moves authority before it moves the org chart. When it changes who knows, who decides and who answers for the result, it rewrites your company's constitution. Before the design goes live, know where it and the accountability your leaders agree part ways.

WHERE THIS LEADS

Human-AI Accountability Review

Know where your AI design and the accountability your leaders agree part ways.

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WHERE THIS LEADS

Strategic Mobilization

So your organization learns to settle accountability itself.

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ABOUT THE AUTHOR

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Senior Strategic Mobilization Adviser and founder of MANREAU. She has worked on transformation for more than twenty years: advising from the outside as a management advisor, accountable for it from the inside as a director, and with full ownership of the result as an entrepreneur.

ABOUT MANREAU

A transformation program is not yet a transformation.

MANREAU, The Strategic Mobilization Advisory, works with CEOs and leadership teams on the conditions a transformation depends on: the priorities, commitments, resources and decision rights that decide whether the business case reaches the books.

What Do You Need Now?

Start with a confidential conversation with Waheeda Görlitz about the decision ahead of you. You'll leave with a clearer view of what that decision depends on, and which engagement fits, if any.

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