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Artificial Intelligence and Corporate Accountability in International Law: A Conceptual Exploration

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Abstract

This paper explores the intersection of artificial intelligence (AI) and corporate accountability within the framework of international law. As AI increasingly assumes decision-making roles in global business operations, traditional legal doctrines—designed around human agency and state-centric liability—struggle to address harms arising from autonomous, opaque, and transnational AI systems. Drawing upon scholarship in international corporate law, human rights law, and technology regulation, this study develops a conceptual framework to guide corporate accountability in the age of AI. The proposed framework integrates three interrelated dimensions: responsibility and liability, transparency and auditability, and governance and ethical oversight. Responsibility is distributed across corporate, managerial, and technical levels, ensuring accountability for algorithmic harms. Transparency emphasizes explainable AI, documentation, continuous monitoring, and stakeholder engagement, while governance embeds ethical standards into organizational structures, aligning practices with international norms. By synthesizing legal, ethical, and organizational approaches, the framework provides a roadmap for accountable AI deployment, risk mitigation, and compliance with global standards. The paper highlights implications for corporate practice, international law, and policy development, emphasizing the need for adaptive, multi-level mechanisms to ensure responsible technological innovation in transnational contexts.

Keywords: artificial intelligence; corporate accountability; international law; transnational liability; human rights compliance

1. Introduction

Artificial intelligence (AI) is increasingly transforming the landscape of corporate decision-making, enabling firms to operate at unprecedented scales with efficiency, predictive accuracy, and automation (Farayola et al., 2023). From supply chain management to financial risk assessment, AI systems are assuming roles historically reserved for human judgment, raising fundamental questions about accountability when automated decisions result in harm or violate human rights (Amankwah-Amoah & Lu, 2024). While corporations have long been subject to both national and international legal obligations, the deployment of AI introduces new complexities that challenge traditional doctrines of liability and responsibility (John et al., 2023). The autonomous or semi-autonomous nature of AI systems can obscure the attribution of decision-making, complicating the enforcement of existing legal frameworks designed primarily for human actors or state-centered interactions.

In international law, corporate accountability has historically relied on principles that emphasize human agency, corporate governance structures, and due diligence obligations (Chambers & Vastardis, 2020). Instruments such as the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises provide normative guidance for preventing corporate misconduct,

but they do not explicitly address the unique challenges posed by algorithmic decision-making (Cernic, 2008; Rasche & Waddock, 2021). As corporations increasingly deploy AI technologies across multiple jurisdictions, questions of transnational accountability become even more pressing (Muchlinski, 2012). Without clear frameworks, victims of AI-driven harms—ranging from discriminatory employment practices to environmental damage—may find it difficult to secure effective remedies, while corporations may face uncertainty regarding the scope of their legal obligations.

This study seeks to investigate the intersection of AI and corporate accountability within the context of international law. Its central aim is to develop a conceptual framework for understanding how international legal norms can be interpreted or adapted to address AI-related harms. The study explores whether existing international instruments, including human rights law, corporate due diligence standards, and soft-law mechanisms, can be extended to govern corporate AI practices. It also examines emerging proposals for new forms of accountability, such as algorithmic transparency obligations, cross-border liability regimes, and enhanced regulatory oversight of AI systems in global business operations. By engaging with scholarship at the intersection of technology regulation, corporate law, and human rights, this study contributes to ongoing debates about how international law can evolve in response to technological innovation. It highlights the normative and conceptual gaps in current frameworks and proposes an integrative approach that reinterprets corporate responsibility through the lens of AI governance. This approach emphasizes three core dimensions: ensuring transparency in algorithmic decision-making, clarifying the attribution of liability for harms, and promoting ethical and responsible corporate conduct across borders. By situating AI within the broader discourse on corporate responsibility, this paper aims to provide conceptual clarity on the challenges and potential pathways for holding corporations accountable in an era of increasingly autonomous technologies.

2. The Rise of AI in Corporate Decision-Making

AI has become a transformative force in corporate operations, reshaping decision-making processes across industries and geographies (Devapitchai et al., 2024). Corporations increasingly rely on AI systems to perform tasks that were traditionally the domain of human employees, including data analysis, risk assessment, operational planning, and customer engagement. The rise of AI is driven by its capacity for high-speed processing, pattern recognition, predictive analytics, and automation, enabling companies to achieve efficiency, scalability, and competitive advantage (Prorok & Takács, 2024). AI-powered algorithms can optimize supply chains by predicting demand fluctuations, identify financial risks through sophisticated modeling, or even guide strategic investment decisions based on real-time data analysis (Hall, 1999). These applications demonstrate AI's potential to enhance corporate productivity, yet they also introduce a complex layer of decision-making where accountability becomes opaque.

One of the most significant challenges posed by AI in corporate contexts is the shift from human-centered to algorithmically mediated decision-making (Abuzaid, 2024). Autonomous and semi-autonomous AI systems can operate with minimal human oversight, executing decisions based on complex computational processes that are often difficult for humans to fully understand or audit (Alasfoor et al., 2025). In cases where AI-driven hiring systems exhibit biased outcomes, the source of the harm may be embedded in the data, the algorithmic design, or the corporate deployment choices, creating multiple layers of accountability that do not easily map onto existing legal frameworks (Kaggwa et al., 2024).

The global deployment of AI further exacerbates these challenges. Multinational corporations frequently operate across jurisdictions with differing legal standards, regulatory approaches, and enforcement mechanisms (Sari et al., 2025). A corporate AI system that causes harm in one country may be subject to domestic liability, international human rights obligations, or soft-law standards, depending on the context (Prakash, 2025). This transnational dimension introduces complexity in attributing accountability and ensuring effective remedies for affected parties. Furthermore, the rapid pace of AI innovation often outstrips the capacity of regulators to develop coherent rules, leaving gaps that can hinder both corporate compliance and victim protection (Lin et al., 2017).

AI's impact on corporate decision-making is not only operational but also ethical and social. Decisions mediated by AI can have profound consequences for human rights, including privacy, non-discrimination, and labor rights (Rahate et al., 2025). Predictive policing tools or AI-driven credit scoring systems have the potential to entrench biases or disadvantage vulnerable populations. Environmental decision-making guided by AI—such as optimizing production processes or resource allocation—may lead to unforeseen ecological harms if the algorithms prioritize efficiency over sustainability (Nikishova & Kuznetsov, 2019). These potential harms underscore the necessity of robust accountability mechanisms that ensure corporations remain responsible for the ethical implications of AI deployment, even when human agents are not directly making the operational decisions.

Despite these risks, many corporations embrace AI adoption without fully integrating accountability safeguards into their governance structures (Pu et al., 2025). Internal compliance mechanisms, corporate codes of conduct, and risk management procedures may be insufficient to address algorithmic harms, particularly when AI decisions transcend national boundaries or involve complex datasets and predictive models (Antoncic, 2020). This gap highlights the need for a conceptual approach to corporate accountability that explicitly considers the role of AI, integrating technological understanding with legal and ethical frameworks.

3. Corporate Accountability in International Law

Corporate accountability in international law has traditionally been conceptualized through frameworks that focus on human rights compliance, due diligence obligations, and governance standards for multinational enterprises (Kolieb, 2016; Bernaz, 2021). Unlike domestic legal regimes, which can impose binding liability through civil or criminal law, international law often relies on a combination of soft law instruments, treaty obligations, and customary norms to regulate corporate behavior (De Jonge, 2011; Hughes, 2020). These frameworks aim to ensure that corporations respect human rights, mitigate risks of harm, and act responsibly across jurisdictions. However, the emergence of AI introduces complexities that challenge the adequacy of these traditional approaches.

One of the central instruments in international corporate accountability is the UN Guiding Principles on Business and Human Rights (UNGPs), endorsed in 2011. The UNGPs establish a three-pillar framework: (1) the state duty to protect human rights, (2) the corporate responsibility to respect human rights, and (3) access to remedies for victims of corporate abuses (Rasche & Waddock, 2021). While the UNGPs have been widely cited in corporate governance and policy discussions, their applicability to AI-mediated corporate decision-making is limited. The principles were drafted with human actors and traditional corporate operations in mind, and they provide general guidance rather than enforceable obligations. The corporate responsibility to respect human rights emphasizes due diligence and risk assessment, but it does not explicitly address how corporations should ensure accountability when AI systems autonomously execute decisions that may result in rights violations. As AI increasingly mediates corporate actions, the lack of specificity in the UNGPs regarding algorithmic harms creates gaps in enforceable responsibility.

The OECD Guidelines for Multinational Enterprises represent another key framework for corporate accountability in the international arena (Plaine, 1977). These guidelines provide recommendations for responsible business conduct, including respect for human rights, environmental stewardship, and anti-corruption measures. Like the UNGPs, the OECD Guidelines are non-binding, but they carry normative weight and influence corporate practices through public reporting and stakeholder engagement. Nevertheless, the OECD Guidelines were formulated before the widespread adoption of AI technologies, and they offer limited guidance on addressing algorithmic decision-making, data governance, or the opacity of AI systems. While the guidelines encourage due diligence, they do not specify how corporations should detect, prevent, or remediate harms caused by autonomous algorithms, leaving considerable ambiguity in transnational contexts.

International human rights law, though primarily state-focused, has also been interpreted as imposing indirect obligations on corporations. Instruments such as the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR) require states to

prevent human rights violations by non-state actors, including corporations (Vierdag, 1978; Ssenyonjo, 2011; Joseph & Castan, 2013). Through mechanisms such as extraterritorial obligations, states are expected to regulate the activities of their domiciled companies abroad. While this framework provides a conceptual basis for holding corporations accountable for AI-related harms, practical enforcement is challenging. AI systems deployed across multiple jurisdictions may produce outcomes that violate human rights in one country while remaining legally permissible in another, complicating efforts to secure remedies and enforce compliance.

Due diligence obligations are central to international corporate accountability and have been reinforced in regional instruments such as the EU Corporate Sustainability Due Diligence Directive (McCullagh, 2024). These obligations require corporations to identify, prevent, mitigate, and account for adverse human rights and environmental impacts associated with their operations. While conceptually relevant to AI deployment, current due diligence standards do not explicitly address the technical, predictive, and opaque nature of AI systems (Lund et al., 2025). For instance, evaluating whether an AI algorithm may produce discriminatory outcomes requires specialized technical knowledge and ongoing monitoring, which extends beyond conventional due diligence processes. The insufficiency of existing due diligence frameworks highlights the need for tailored mechanisms that can accommodate algorithmic complexity and autonomous corporate decision-making.

Another significant limitation of existing international frameworks is their reliance on soft law and voluntary compliance mechanisms. While non-binding instruments such as the UNGPs and OECD Guidelines establish normative expectations, they do not provide direct enforcement mechanisms against corporations for AI-related harms. This reliance on voluntary compliance limits the capacity of international law to ensure accountability in cases where corporations deploy AI systems without adequate oversight. The lack of mandatory disclosure requirements, auditing standards, and enforceable penalties exacerbates the accountability gap, particularly in transnational operations where corporate activities span multiple legal jurisdictions.

4. Conceptual Challenges of AI-Related Liability

The deployment of AI in corporate operations introduces conceptual and normative challenges for accountability that traditional legal frameworks are ill-equipped to address. At the core of these challenges are the issues of autonomy, attribution, and predictability, which complicate the identification of responsible actors and the enforcement of liability (Chung, 2025). Understanding these challenges is essential for designing regulatory approaches and accountability mechanisms that can adequately govern AI-mediated corporate behavior in transnational contexts (Akpobome, 2024).

One of the most fundamental challenges is the autonomous nature of AI systems. Unlike traditional corporate decisions, which involve human judgment and deliberation, AI systems can operate with minimal or no direct human intervention (Abishanth & Banerjee, 2025). Machine learning algorithms, for instance, can analyze vast datasets, identify patterns, and make predictive decisions that influence corporate operations. While human developers and managers establish the initial parameters of the system, the outcomes generated by AI may diverge from human intent due to the complexity of algorithms or unforeseen interactions within the dataset (Spulbar, 2025). This autonomy raises questions about whether liability should attach to the corporation as a whole, to the individuals overseeing AI deployment, or to the AI system itself (Ghosh et al., 2025). Legal doctrines traditionally rely on human agency to establish responsibility, but autonomous AI challenges the assumption that causation and intent can always be traced to a human actor.

Closely related is the problem of attribution. When AI systems produce harmful outcomes—such as discriminatory employment decisions, environmental damage, or violations of consumer rights—it is often difficult to determine who should be held legally accountable (Liu et al., 2020). Attribution becomes particularly complex in multinational corporations where AI deployment involves multiple actors, including software developers, corporate executives, and operational managers (Ahmad et al., 2025). Furthermore, AI systems may incorporate third-party data, rely on external APIs, or operate across multiple platforms, further diffusing responsibility. Traditional legal principles, such as vicarious liability or corporate fault, may be

insufficient to assign accountability in these contexts. The opacity of AI decision-making, often referred to as the "black box" problem, exacerbates the challenge, making it difficult to assess whether harm resulted from negligence, design flaws, or unforeseeable algorithmic behavior.

Another key conceptual challenge is predictability and foreseeability. Legal liability frequently depends on the ability to foresee potential harm (Polinsky & Shavell, 1994). However, AI systems, particularly those that utilize deep learning or self-optimizing algorithms, can produce outcomes that are difficult to anticipate even for their creators (Calota, 2025). AI system designed to optimize supply chain logistics may inadvertently prioritize cost efficiency over labor rights or environmental standards, generating harms that were not reasonably foreseeable at the time of deployment. This unpredictability undermines conventional liability frameworks, which assume a level of control and foreseeability on the part of human decision-makers (Cooter, 1991). Consequently, corporations may face uncertainty about the scope of their legal obligations, while victims may struggle to demonstrate causation and secure remedies (Maas, 2019).

Finally, the dynamic and evolving nature of AI technologies presents ongoing conceptual challenges. Algorithms are continuously updated, retrained, or adapted to new data, making static assessments of liability inadequate (Marwala & Mpedi, 2024). Legal doctrines must grapple with the temporal dimension of AI deployment, where harm may emerge long after an algorithm is initially implemented. This necessitates ongoing monitoring, auditing, and adaptive governance structures to ensure accountability over the lifecycle of AI systems.

5. Conceptual Framework for AI-Corporate Accountability

The framework is designed to address the unique features of AI—its autonomy, opacity, transnational operation, and potential for systemic harm—while aligning with existing international legal principles, such as the UN Guiding Principles on Business and Human Rights (UNGPs), OECD Guidelines for Multinational Enterprises, and international due diligence standards (Cernic, 2008; Rasche & Waddock, 2021). The framework emphasizes three core dimensions: responsibility and liability, transparency and auditability, and governance and ethical oversight (Figure 1).

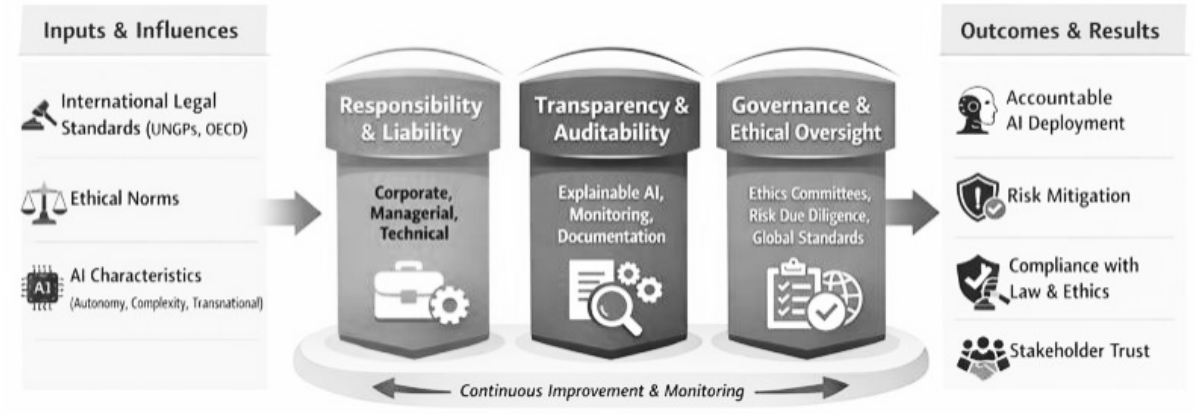

Figure 1. Conceptual framework for AI-corporate accountability.

5.1. Responsibility and Liability

The first pillar of the framework focuses on clarifying responsibility and liability for AI-mediated corporate actions. Traditional liability models rely on human agency, foreseeability, and causation. AI, however, introduces multiple layers of decision-making where harm may result from interactions between algorithms, human operators, and corporate strategies. To address this, the framework proposes a multi-tiered accountability approach:

Corporations should bear ultimate responsibility for the deployment and outcomes of AI systems. This extends traditional corporate liability doctrines to include algorithmic harms, ensuring that companies cannot

evade responsibility due to the autonomy of AI systems. Corporate liability encompasses negligence in design, insufficient oversight, or failure to implement adequate risk mitigation measures. Senior management and operational units must ensure proper deployment, monitoring, and risk assessment of AI systems. This includes approving AI strategies, establishing internal controls, and maintaining accountability chains. By embedding responsibility at multiple levels within the organization, the framework reinforces a culture of accountability and ensures that AI deployment aligns with legal and ethical standards. Developers and technical teams should adhere to ethical AI practices, including bias mitigation, testing for adverse outcomes, and documentation of design choices. While legal liability may ultimately attach to the corporation, holding technical teams accountable through internal compliance mechanisms and professional standards ensures proactive risk management.

By distributing responsibility across corporate, managerial, and technical layers, the framework accommodates the complex, multi-actor nature of AI deployment while providing clear accountability pathways for potential harms.

5.2. Transparency and Auditability

The second pillar emphasizes transparency and auditability, addressing the "black box" problem that complicates attribution of harm and legal enforcement. Transparency ensures that both internal and external stakeholders can understand, monitor, and challenge AI decisions. The framework proposes the following measures:

Corporations should implement AI systems capable of generating interpretable explanations for their outputs. Explainable AI allows managers, regulators, and affected parties to assess how decisions are made, identify potential biases, and evaluate compliance with human rights and ethical standards. Detailed records of algorithmic design, data sources, training processes, and decision logic should be maintained. Regular reporting to internal oversight bodies and, where appropriate, external regulators ensures accountability and facilitates audits. AI systems should be subject to ongoing monitoring to detect harmful or unintended outcomes. This includes automated anomaly detection, periodic human reviews, and third-party audits. By integrating continuous evaluation, corporations can respond dynamically to risks and prevent systemic harms. Transparency extends beyond internal mechanisms. Affected communities, customers, and civil society actors should have access to relevant information regarding AI operations and mechanisms for reporting grievances. This participatory dimension enhances legitimacy, trust, and accountability.

Transparency and auditability are critical for operationalizing liability and responsibility. They provide the evidence base necessary for enforcement, risk mitigation, and remediation of harms, ensuring that accountability is not merely theoretical but actionable.

5.3. Governance and Ethical Oversight

The third pillar emphasizes governance and ethical oversight, integrating legal, organizational, and normative considerations. Governance structures ensure that accountability is embedded in corporate decision-making and that ethical principles guide AI deployment:

Corporations should establish dedicated AI ethics committees or oversight units responsible for reviewing AI strategies, assessing risks, and approving system deployment. These bodies should report directly to senior management and the board of directors, ensuring alignment between AI practices and corporate responsibility. Ethical AI standards should be incorporated into codes of conduct, compliance frameworks, and operational procedures. Policies should define expectations for fairness, non-discrimination, environmental responsibility, and respect for human rights in AI decision-making. Corporations should implement robust due diligence procedures for AI deployment, including assessment of potential harms, cross-border risks, and cumulative impacts. Due diligence should be iterative, capturing the evolving nature of AI systems and incorporating feedback from monitoring and audits. Ethical oversight should be informed by international standards, such as the UNGPs, OECD Guidelines, and emerging AI principles from

multilateral organizations. Aligning corporate governance with these norms reinforces legitimacy, facilitates compliance, and supports transnational accountability.

5.4. Operationalizing the Framework

To translate the conceptual framework into practice, corporations can adopt a three-step operational model: Identify AI systems in use, evaluate potential risks, and establish responsibility hierarchies. This step involves legal review, technical evaluation, and ethical assessment to anticipate harms. Deploy AI systems with embedded transparency measures, ongoing auditing, and mechanisms for stakeholder reporting. Governance structures oversee compliance with legal and ethical standards, while continuous monitoring detects emerging risks. When harms occur or risks are identified, corporations implement corrective actions, provide remedies to affected parties, and update systems and policies to prevent recurrence. This step reinforces accountability and fosters a culture of continuous improvement.

5.5. Integrating Transnational Considerations

Given the global nature of corporate AI operations, the framework emphasizes transnational applicability. Corporations must: Comply with local legal obligations in all jurisdictions where AI is deployed. Implement global standards for ethical AI, ensuring consistency across borders. Establish coordination mechanisms to handle cross-border grievances and enforcement issues. Engage with international bodies to align practices with emerging regulations, treaties, and voluntary codes of conduct. By incorporating transnational considerations, the framework mitigates jurisdictional gaps and supports accountability in multinational contexts, where the consequences of AI deployment may span multiple legal systems.

6. Implications and Future Directions

The conceptual framework developed in this paper has important implications for international law, corporate governance, and the broader discourse on responsible AI deployment. First, it underscores the necessity for adaptation and evolution of existing international legal instruments. While frameworks such as the UN Guiding Principles on Business and Human Rights (UNGPs) and OECD Guidelines provide foundational guidance, the proliferation of AI in corporate decision-making exposes limitations in their applicability. Autonomous, opaque, and transnational AI operations challenge conventional notions of liability, accountability, and enforcement. The framework demonstrates that international law must evolve to explicitly account for algorithmic decision-making and its potential for human rights or environmental harms. This evolution could take the form of clarified due diligence obligations, enforceable transparency standards, and cross-border mechanisms for monitoring and redress.

Second, the framework highlights the critical role of corporate governance in operationalizing AI accountability. Legal frameworks alone are insufficient to address the complex, multi-layered risks posed by AI. Corporations must proactively embed accountability into organizational structures through internal ethics committees, risk-based due diligence, and continuous monitoring systems. These measures ensure that AI deployment aligns with ethical principles, legal requirements, and societal expectations. The integration of technical, managerial, and corporate-level responsibility also fosters a culture of accountability, where decision-makers are aware of potential harms and equipped to respond effectively. The framework's emphasis on multi-tiered responsibility offers a blueprint for companies to mitigate risks before they materialize and to maintain compliance across diverse jurisdictions.

A third implication concerns algorithmic transparency and auditability. The framework demonstrates that explainable AI, robust documentation, and stakeholder engagement are not only technical best practices but also essential components of accountability. Transparency enables both regulators and civil society to understand how AI systems operate, identify sources of potential harm, and demand corrective actions. Moreover, the framework's emphasis on continuous monitoring reinforces the idea that accountability is not a one-time compliance exercise but an ongoing organizational responsibility. This perspective has practical

implications for regulatory design, suggesting that enforcement mechanisms should incentivize corporations to adopt adaptive oversight processes rather than merely achieving static compliance milestones.

The framework also addresses the transnational dimension of AI deployment, offering guidance for harmonizing accountability across multiple jurisdictions. Global corporations face the challenge of operating in environments with divergent regulatory standards, enforcement capacities, and societal expectations. The framework illustrates how companies can integrate global ethical norms with local legal requirements, creating consistent practices for AI oversight. This transnational perspective has implications for policymakers as well: effective accountability may require international coordination, harmonization of regulatory standards, and the development of multilateral instruments specifically addressing AI-related corporate liability. By providing a structured approach to cross-border accountability, the framework contributes to the ongoing dialogue on how international law can govern corporate AI operations in an increasingly interconnected world.

From a scholarly perspective, the framework opens several avenues for future research. First, empirical studies could examine how corporations are currently implementing AI governance and whether multi-tiered accountability mechanisms are effective in practice. Such studies could identify best practices, barriers to implementation, and lessons for regulatory design. Second, legal scholarship could explore how existing international instruments might be interpreted or amended to encompass AI-related harms more explicitly. This includes considering the feasibility of enforceable transnational liability regimes, the incorporation of algorithmic transparency requirements into binding legal obligations, and mechanisms for cross-border remediation. Third, interdisciplinary research involving law, computer science, ethics, and organizational studies could investigate the technical and operational dimensions of explainable AI, monitoring, and auditing systems to inform legal and governance standards.

The framework also carries policy implications. Governments and international organizations could draw on its three pillars to design regulatory interventions that complement existing soft law mechanisms. For instance, regulatory authorities might mandate explainability standards for high-risk AI systems, require periodic auditing and reporting, or establish dedicated oversight bodies for corporate AI deployment. Similarly, international organizations could promote harmonized ethical and governance standards for AI, providing guidance and support to companies operating transnationally. By operationalizing the framework's principles, policymakers can foster an environment in which corporations are incentivized to adopt accountable AI practices while ensuring that affected stakeholders have access to remedies and recourse.

Finally, the framework emphasizes the importance of continuous adaptation and learning. AI technologies evolve rapidly, and accountability mechanisms must keep pace with changes in algorithmic capabilities, deployment contexts, and societal expectations. The feedback loops embedded in the framework—linking outputs such as risk mitigation, compliance, and stakeholder trust back to internal governance and transparency processes—illustrate the dynamic nature of responsible AI governance. This dynamic perspective challenges static regulatory approaches and calls for adaptive legal and organizational frameworks capable of responding to unforeseen harms, emerging ethical dilemmas, and technological innovations.

7. Conclusion

This paper has examined the challenges of corporate accountability in the age of AI within an international law context, highlighting the limitations of existing frameworks and proposing a conceptual solution. The deployment of AI in corporate decision-making introduces autonomy, opacity, and transnational operations, which complicate traditional notions of liability, responsibility, and foreseeability. While instruments such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines provide foundational guidance, they are insufficient for addressing the specific risks posed by AI systems. The conceptual framework developed in this study integrates three core dimensions: responsibility and liability, transparency and auditability, and governance and ethical oversight. Responsibility and liability are distributed across corporate, managerial, and technical levels, ensuring that accountability is maintained even when AI systems

operate autonomously. Transparency and auditability address the black-box nature of AI by emphasizing explainable algorithms, documentation, monitoring, and stakeholder engagement. Governance and ethical oversight embed accountability into organizational structures, aligning corporate practices with international norms, ethical standards, and operational best practices. The framework carries important implications for both corporations and policymakers. For companies, it provides guidance for embedding accountability into internal processes, mitigating AI-related risks, and fostering ethical decision-making. For international law, it highlights the need for adaptive regulations, cross-border liability mechanisms, and enforceable standards for AI transparency. Moreover, the framework emphasizes the ongoing, dynamic nature of AI accountability, underscoring the importance of continuous monitoring, learning, and adaptation. Ultimately, this study demonstrates that accountable AI deployment requires an integrative approach, combining legal, ethical, and organizational strategies. By operationalizing responsibility, transparency, and governance, corporations can deploy AI systems in ways that uphold human rights, maintain stakeholder trust, and align with global standards. The framework provides a roadmap for navigating the complexities of AI in corporate contexts, offering both conceptual clarity and practical guidance for ensuring responsible technological innovation in a globalized world.

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