

Attributing Mind, Assigning Blame: Human versus AI Agents in Corporate (Ir)Responsibility

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Abstract

This study examines how consumers respond to corporate (un)sustainable decisions when these are developed by a human versus an AI agent. Drawing on theory of mind, we argue that agent type shapes moral appraisal by affecting perceived intentionality, thereby influencing company attitudes. A 2×2 between-subjects experiment (human vs. AI $\times$ sustainable vs. unsustainable decision; $N = 378$) shows that human agents are attributed more mind than AI agent. Higher mind perception predicts more favourable moral appraisal, which in turn improves company attitudes. At the same time, human agents are morally appraised more harshly than AI, producing a negative indirect effect on company attitudes via moral appraisal. As a result, companies are punished more strongly for unsustainable decisions made by humans, whereas no company-level disadvantage emerges for AI in the sustainable condition.

Track: Social Responsibility & Ethics