

REWRITING THE CODE

(OF CONDUCT?)

A qualitative study exploring how gender influences managerial attitudes towards AI in organizations, with a focus on ethical aspects

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Abstract

As artificial intelligence (AI) becomes increasingly integrated into organizational life, ethical concerns surrounding its use demand deeper exploration, particularly in relation to leadership. This thesis investigates how gender shapes managers' attitudes toward AI, with a specific focus on ethical aspects. Through 15 semi-structured interviews with senior leaders across Swedish organizations, and analyzed using the Gioia methodology, the study uncovers that while both male and female leaders express ethical awareness, their attitudes could be explained in three dimensions: emotional ambivalence, cognitive interpretation of AI's function and capabilities, and leadership agency. In terms of affect, gender shaped how emotional responses to AI were expressed and tied to ethical meaning-making. Female leaders more often conveyed optimism and calm, linking AI to inclusion and societal benefit. Male leaders more frequently expressed stress, urgency, or anxiety, particularly in relation to risk and accountability. While both groups demonstrated emotional ambivalence, the way this ambivalence was felt and articulated shaped their ethical attitudes in distinct ways. Cognitive interpretations also diverged. While trust in AI was a shared concern, men prioritized system logic and technical reliability, whereas women emphasized relational accountability and human oversight. These belief structures shaped whether attitudes leaned more cautiously or optimistically. Gender also shaped expressions of leadership agency in relation to AI. Female leaders often built confidence through collaborative learning and ethical alignment, reflecting a relational and participatory approach. Male leaders more frequently expressed agency through strategic clarity and decisiveness. By situating ethical AI attitudes within broader organizational and gender dynamics, this study contributes to the fields of gender studies, organizational theory, attitudinal research, and Human-Centered AI. It offers new insights into how ethical leadership is practiced, and how gender matters in shaping the future of responsible AI governance.

Keywords: Artificial Intelligence (AI), Ethical Leadership, Gender and Leadership, Attitudes Toward AI, Human-Centered AI (HCAI), Organizational Ethics

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1. Introduction

1.1. Background

As AI continues to reshape how organizations operate, new ethical dilemmas are created and experienced. While the field of AI in organizations has expanded rapidly, much of the research has focused on technical or strategic concerns leaving questions of leadership, ethics, and gender less explored. Observing this gap, the authors cannot help but wonder: how does gender shape managerial attitudes toward AI, particularly when ethical aspects are involved?

AI systems have been shown to replicate and amplify human biases, as in the widely reported case of Amazon's recruitment algorithm that disadvantaged female applicants (BBC, 2018). Such incidents highlight ethical risks of poorly governed AI, ranging from the reinforcement of societal biases to fatal accidents caused by malfunctioning autonomous systems, illustrating the serious harm AI can potentially cause (Douglas, Lacey, & Howard, 2024). Simultaneously, Swedish companies are increasingly recognizing the value of investing in AI, with funding for such projects expected to increase nearly tenfold between 2024 and 2030, rising from USD 529.05 million to 5,224.35 million (Statista, 2024). This surge is driven by Sweden's strong focus on innovation and sustainability, along with strict data privacy regulations fostering consumer trust (ibid). Despite these advancements, Sweden has seen a decline in its global standing in AI development. In the Global AI Index, Sweden dropped from 9th to 25th between 2018 and 2023, suggesting that the country is falling behind in the international AI landscape (AI Index, 2024).

Implementing AI in organizations is not merely a technical task, but a fundamental leadership challenge. Studies show that top management's perception and support of AI are critical for successful adoption (Maestro & Rana, 2024). In 2023, only 22% of large companies in Sweden, Finland, and Norway had developed ethical AI guidelines and fully operationalized them, while nearly half had taken no steps at all (Accenture & Rehumanize Institute, 2024). Similarly, even the most transparent AI models only met 54 out of 100 transparency indicators (Bommasani et al., 2024). These gaps, alongside growing regulatory pressure and stakeholder scrutiny (Deloitte, 2025), make it increasingly difficult for organizations to anticipate and meet the growing expectations from their stakeholders.

Additionally, decisive leadership, and not employee readiness, has been identified as the main barrier to scaling AI in organizations (McKinsey, 2025). In connection to this, when making decisions, men and women might emphasize different values and criteria. For example, women compared to men tend to be less accepting and compromising in regards to unethical behaviour in negotiations (Shonk, 2025). As the number of female leaders in Sweden grows, yet making up only 37% of CEOs (Svenskt Näringsliv, 2024), there is a pressing need to explore how gender intersects with AI ethics in leadership. With AI now central to strategy, operations, and human impact, the question is no longer if gender matters, but how it shapes the ethical course of organizations. Investigating this intersection is therefore not only timely but vital; it offers a chance to understand whose perspectives guide the future of AI, and how questions of ethics are embedded, or overlooked, in that process.

1.2 Previous Research and Research Gaps

In recent years, research on AI adoption in organizations and gender differences in managerial roles has grown significantly. However, despite this increasing amount of research, a crucial gap remains in understanding what influences managerial decision-making, especially regarding gender differences and AI ethics and governance. While existing studies have found that gender plays a role in shaping general concerns about AI (Rahman, Areej Babiker, & Ali, 2024), they largely overlook how these concerns manifest in leadership perspectives.

Building on this, research has also explored gender differences in AI adoption rates among companies. Studies indicate that male-led firms exhibit higher rates of AI adoption than those led by female CEOs (Yi, Wang, & Liu, 2024). This has been attributed to differing leadership orientations: male CEOs tend to demonstrate a stronger emphasis on efficiency and innovation, whereas female-led firms demonstrate a more cautious approach, often emphasizing ethical considerations before implementation (ibid). While these studies quantitatively suggest that gender influences AI adoption rates, they fail to examine the motivations and underlying managerial reasoning behind these differences, or how they translate into ethical considerations in AI governance. Moreover, much of the research relies on numerical analyses of adoption rates, gender representation, and financial performance, offering limited insight into the qualitative dimensions of managerial decision-making and governance. This reflects a major limitation in the current research landscape; its predominant focus on quantitative metrics.

Complementing this, extensive research has investigated gender differences in managerial ethics and corporate social responsibility (CSR). Studies have consistently shown that women in leadership positions tend to be more ethically aware than male counterparts (Glover et al., 2002). Research on corporate governance has also found that firms with female CEOs are more likely to engage in CSR initiatives, demonstrating a stronger commitment to ethical business practices and stakeholder accountability (ibid ; Prochazkova & Micak, 2023).

Furthermore, a comparative study on business ethics revealed that female executives perceive ethical considerations as more integral to corporate decision-making than male executives do (Prochazkova & Micak, 2023). These ethical inclinations are further reflected in studies showing that female-led companies tend to perform better in terms of ethical compliance, transparency, and social responsibility (Lasthuizen & Badar, 2023). In addition, companies with female executives have a higher tendency to integrate stronger governance mechanisms, such as ethics committees and AI bias audits (Yi, Wang, & Liu, 2024).

Kieslich, Keller, and Starke (2022) provide empirical evidence that ethical AI priorities vary across stakeholders: developers emphasize technical values like accuracy, policy-makers focus on transparency and accountability, while civil society and the public prioritize fairness, privacy, and protection from discrimination. These differences suggest that ethical principles are shaped by professional roles and social positioning. In managerial contexts, this raises important questions about how leaders prioritize ethical concerns, potentially influenced by organizational norms, professional identity, and gender.

Taken together, while existing research has explored general gender differences in AI contexts, differences in AI adoption rates, and gendered approaches to ethical leadership, how these elements intersect are yet to be explored, leaving a critical research gap that warrants further investigation.

1.3 Purpose and Research Question

As AI advances and outpaces regulation, organizations face growing ethical challenges related to bias, transparency, and accountability. At the same time, persistent gender disparities in leadership raise important questions about whose perspectives guide AI adoption and shape its ethical direction. This study aims to investigate how the gender of a manager influences the attitudes towards AI in their organizations, with a particular focus on

ethical considerations. By exploring how gendered leadership frames AI implementation, we gain insight not just into who leads, but how the leadership shapes ethical practices in the digital age. This leads to the research question:

***RQ:** “How does gender shape managers’ attitudes toward AI in their organizations, with a focus on ethical aspects?”*

The expected contribution of this research is to provide empirical insights that inform both academic discussions and practical applications in AI governance. First, this paper contributes to academic discourse by extending established theories of gender and leadership studies and attitudinal frameworks. It further bridges the gap between normative principles in Human-Centered AI and the structural realities of organizational life, showing how ethical agency is shaped by both gender and institutional context.

Secondly, by investigating this, our study further provides practical contributions by supporting the development of more inclusive and ethically sound AI strategies in organizations. Moreover, by examining managerial attitudes through a gender perspective, the study contributes to broader discussions on equality in organizational life. This research can thus be used to demonstrate the value of diverse leadership teams in AI governance and offer valuable insights regarding gender-inclusive decision-making structures in organizations. A deeper understanding of these dynamics can also help companies obtain AI’s potential while ensuring that AI adoption aligns with sustainable and socially responsible business practices.

1.4 Delimitations and Scope

This thesis focuses on how male and female managers approach the implementation of AI in their organizations, with particular attention to ethical AI practices. The study focuses on managerial perspectives across diverse sectors in Sweden to capture a wide range of insights while remaining grounded in a shared institutional and cultural context. The decision to focus on senior leaders is based on their significant decision-power and influence over the organizational direction, strategy and their direct responsibility for high-level decisions related to AI implementation and usage of AI in their organizations. Thus, the study does not examine technical aspects of AI usage or implementation from a purely technological standpoint.

2. Conceptual Background

This conceptual background guides our qualitative exploration of how gender may shape managers' ethical and social considerations regarding the implementation and use of AI in Swedish organizations. The research sits at the intersection of gender studies, AI ethics and organizational theory. Through this, we aim to understand how gender shapes attitudes toward AI, and how these patterns may be interpreted through organizational conditions, with Human-Centered Artificial Intelligence (HCAI) serving as the overarching normative anchor. Accordingly, the conceptual background is structured around four interrelated domains that reflect the key theoretical and contextual elements necessary to investigate how gender shapes managerial attitudes toward AI, as posed in our research question.



Figure 1 - Conceptual Framework

First, the concept of attitudes is included to clarify what is being shaped by gender and to frame the dimensions through which these attitudes toward AI are examined. Secondly, the concepts of AI, Human-Centered Artificial Intelligence (HCAI), and ethical and social considerations in AI are introduced as a guiding ethical principle, emphasizing values such as human agency, fairness, and inclusivity. Thirdly, the concept of managerial and organizational conditions helps situate how gender influences managerial attitudes within the structural and cultural realities of organizations. Finally, the review turns to gender and leadership theory,

focusing on how gendered ethical orientations and leadership styles may influence decision-making.

2.1 Attitudes towards technology

The focus of this thesis aims to examine leaders' attitudes toward AI, with a focus on its ethical implications. An attitude is defined as "*a feeling or opinion about something or someone, or a way of behaving that is caused by this*" (Cambridge Dictionary, 2025). Attitudes have been found to be a key predictor of managerial behavioral intentions to use AI. Positive attitudes (e.g., seeing AI as useful, easy, and pleasant) increase the likelihood of adoption, while negative ones decrease it (Cao et al., 2021). Furthermore, Culbertson (1968) suggests three nuanced dimensions to look at attitudes on a deeper level: Intensity, information and resistance to change. The intensity of an attitude explains how strongly someone feels about something. Although someone may verbally support something, the emotional commitment to it can vary and steer an individual's actual behaviour. (Culbertson, 1968) This is further explored by Larsen (2009), who refers to similar phenomena as intensity of affect; individual differences in the typical intensity which people experience emotional responses with. Moreover, information refers to the knowledge someone has to support their beliefs (Culbertson, 1968). This is expanded upon by Naiseh et al., (2025), who argue that AI competency is a key mediator to translate confidence stemming from knowledge, into more positive attitudes towards AI through self-efficacy. Thus, suggesting that a stronger understanding of AI is likely to shape more realistic and well-grounded attitudes. Mixed attitudes are excluded in this study due to their methodological nature. As defined by Whitley (1997), mixed content refers to attitude measures that conflate multiple dimensions, such as affect and self-efficacy, in a way that prevents separate analysis or the calculation of distinct effect sizes. Rather than reflecting a coherent attitudinal type, this category signals a limitation in how attitudes have been operationalized in certain studies. Its inclusion would risk conceptual ambiguity and hinder analytical clarity. Crucially, Whitley's mixed category should not be confused with internal variation within a single dimension, such as the coexistence of positive and negative affect. Such emotional ambivalence, where relevant, is captured within its respective dimension, affect, and does not require a separate composite category.

Sex role stereotypes are also omitted due to their outdated status and limited relevance in contemporary research (Cai, Fan & Du, 2016). This study aims to investigate how gender

may influence attitudes towards AI usage and implementation, not how gender stereotypes shape perceptions of technology which makes this category further misaligned with our research objectives.

1. Affect: Very important to risk perception (Sjöberg, 2006), and is “the subjective and immediate expression of emotion attached to ideas or mental representations of objects” (Kolb & Brodie, 1982).
2. Belief: Beliefs constitute a generalized cognitive construct that can be affirmed, rejected, interrogated, or combined into more complex propositions. Furthermore, they can serve as the basis for generating new beliefs through rule-based processes (Perlis, 2000).
3. Self-efficacy: Refers to confidence in navigating and mastering certain skills and innovations, such as AI (Naiseh et al., 2025).

However, Whitley’s (1997) attitudinal framework does not account for gender as a shaping factor of attitudes in organizational contexts. More recent research, such as Naiseh et al. (2025), highlights that gender plays a significant role in shaping attitudes toward AI. This is further supported by Jang, Choi, and Kim (2022), who found that women generally exhibit greater sensitivity to the ethical implications of AI than men. This thesis integrates Whitley’s foundational framework with these gender-focused perspectives to explore how attitudes toward AI are not only cognitive, affective, and efficacy-based but also socially structured through gender in organizational contexts.

2.2 Artificial Intelligence (AI)

2.2.1 AI Definition

Artificial intelligence (AI) is a broad term and has many different meanings. For the sake of this study, the definition provided by the European Union (EU) serves as a reference point in this study, as EU legislation shapes the regulatory environment for companies in Sweden. According to the EU, AI refers to the capability of machines to perform human-like tasks which can include reasoning, learning, and problem-solving. Moreover, AI can process data, perceive their environment and act autonomously to make predictions, achieve specific goals, and often improves over time based on previous outcomes and additional data. AI has existed for decades but recent advancements in data availability, computing power and algorithms have accelerated the development, knowledge and usage. Today, AI plays a key role in the

digital transformation and is a strategic priority for many companies and organizations (European Parliament, 2020).

2.2.2 Human-Centered Artificial Intelligence (HCAI)

Human-Centered Artificial Intelligence provides the normative and conceptual foundation for this study. It repositions AI not as a value-neutral tool for efficiency, but as a socio-technical system that must reflect and protect core human values. HCAI emphasizes human agency, contextual fairness, transparency, and participatory governance (Wilkens, Lupp & Langholf 2023; Friedrich et al., 2024), while explicitly resisting technocratic or purely performance-driven approaches that risk marginalizing ethical and social concerns. In the context of HCAI, human needs and values are primarily expressed through the principles of augmentation, and AI should be a complementary tool rather than replacing humans (Schmager, Pappas, & Vassilakopoulou, 2023).

Importantly, HCAI also reframes where ethical responsibility lies: not only with technical developers, but with the organizational actors who implement and govern AI systems. As Ryan & Stahl (2021) argue, putting AI ethics into practice requires organizations to move beyond surface-level principles and adopt inclusive, accountable governance mechanisms, a demand that may conflict with established managerial norms or institutional inertia. HCAI thus serves as both a normative ideal and a diagnostic lens for examining how ethical values are interpreted and embedded in organizational practices, especially amid competing pressures for innovation, performance, and accountability.

2.2.3 Ethical and Social Considerations in AI

Ethical concerns about AI encompass foundational values such as transparency, fairness, non-maleficence, autonomy, and trust. These values are embedded in the European Commission's (EC) definition of ethical AI, which is based on seven key requirements necessary to achieve trustworthiness: (1) human agency and oversight, (2) technical robustness and safety, (3) privacy and data governance, (4) transparency, (5) diversity, non-discrimination, and fairness, (6) societal and environmental well-being, and (7) accountability. This principle-based framework is intended not only to ensure legal compliance, but also to align AI systems with core ethical values and social benefit. Trustworthy AI, in this context, is framed as being technically robust while safeguarding fundamental rights, enabling human oversight, and supporting sustainable development.

At the heart of this vision lies the commitment to Human-Centered AI (HCAI), a guiding ideal throughout both the EC Guidelines and the binding EU AI Act. The Guidelines, issued by the High-Level Expert Group on AI (European Commission, 2019), propose an aspirational yet structured approach to ethical governance, while the EU AI Act (European Commission, 2024; Madiega, 2024) introduces a binding legal framework based on a risk-based classification system. This ranges from “unacceptable risk,” which prohibits certain AI practices, to minimal-risk systems that fall under existing legislation such as the General Data Protection Regulation (GDPR). For companies operating within the European Union, compliance with the AI Act is mandatory, regardless of whether the non-binding EC Guidelines are actively implemented.

What makes these frameworks particularly relevant to this study is their emphasis on organizational responsibility. They acknowledge that ethical AI is not solely a design problem, but also an implementation challenge, shaped by managerial decisions, embedded in governance practices, and conditioned by institutional norms. While frameworks like the EU Guidelines establish an aspirational vision, their practical application within organizations often remains uneven and superficial. Thiebes, Lins, and Sunyaev (2020) attempt to bridge this gap by proposing an evaluative model of Trustworthy AI grounded in beneficence, non-maleficence, autonomy, justice, and explicability. However, as Ryan and Stahl (2021) highlight in their review of over 90 ethics guidelines, such values frequently converge across frameworks, yet rarely provide concrete guidance on how they can be operationalized in organizational practice, exposing a persistent gap between ethical intention and implementation.

Hickok (2020) extends this critique by emphasizing the superficiality and elitism of many AI ethics guidelines, describing how they often serve institutional or reputational interests more than substantive change. While she does not use the term directly, this critique aligns with what other scholars have labeled 'ethics washing', the symbolic use of ethical language to obscure the absence of meaningful reform (Bietti, 2021). This disconnect is particularly relevant to this study, as it highlights the importance of managerial interpretation and organizational mediation: ethical values only take shape through the actions of people in roles of power and responsibility. This raises critical questions about who defines ethics in practice, how these decisions are justified, and whether gendered leadership styles or priorities influence how those tensions are navigated.

2.3 Managerial and Organizational Conditions

Organizational and managerial conditions are examined to provide a contextual foundation for understanding how gendered differences in ethical attitudes toward AI may manifest in practice. While not the primary focus of the study, this section engages with concepts such as organizational structure, culture, capabilities, and leadership dynamics to offer interpretive tools for understanding the environments in which gendered expressions of ethical attitudes are formed. These factors are revisited in the discussion to consider how organizational context may help explain the patterns observed.

2.3.1 Culture and Norms

Organizational culture significantly influences how AI ethics are interpreted and applied. Murire (2024), argues that ethical AI integration is not simply a function of managerial awareness or technical capacity, but enabled or constrained by the cultural climate of the organization. Cultures fostering transparency, psychological safety, openness to learning, and employee inclusion create space for ethical concerns to be raised, deliberated, and embedded into decision-making processes. Conversely, in environments where hierarchical control, siloed knowledge, or speed-to-market dominate, ethical issues are more likely to be marginalized or treated as afterthoughts. (Murire, 2024)

Chhatre and Singh (2024) extend this perspective by demonstrating that successful AI adoption is not just a technical or strategic challenge, it is fundamentally a cultural process. Leaders must be willing to confront and reshape existing cultural assumptions in order to embed ethical values into AI initiatives. This involves more than articulating a vision, it requires an intentional and ongoing effort to foster transparent dialogue, build ethical awareness and demonstrate thoughtful leadership. Without cultural groundwork, the authors suggest that even ethically motivated AI efforts may be met with inertia, resistance, or superficial compliance which ultimately can undermine long-term trust. Together, these studies show that ethical responsibility in AI is not merely a matter of individual conviction - it is cultivated, constrained, and sustained through culture. Moreover, Deng, Rao and Qian (2023) find that organizational cultures emphasizing social responsibility and ethical values tend to attract ethically-minded leaders and also shapes their capacity to act upon this. It is further highlighted that female leaders are more likely to engage in CSR when the

organizational culture supports such values, indicating that ethical leadership is not simply a matter of personal identity but also institutional alignment.

2.3.2 Leadership Roles, Power, and Inclusion

The influence of gender on ethics is moderated by both formal authority and the social composition of leadership environments. Chen and Hsu (2024) find that female CEOs demonstrate greater willingness to pursue innovation and take organizational risks only when supported by gender-diverse executive teams. Without such support, the same leaders may hesitate to deviate from established norms, held back by organizational pressures and expectations. Similarly, Deng, Rao and Qian (2023), identify a recurring lack of perceived behavioral control among women in minority leadership roles. The authors argue that women often hold strong ethical values, particularly in relation to CSR, but institutional structures and interpersonal dynamics can limit their ability to act on those values. Thus, decisions are shaped not only by own convictions but also by power asymmetries, entrenched organizational norms, and potential reputational risk. Evidence from Huq, Cieřlak and Sundberg (2024) further supports this, showing that Swedish female CEOs and board chairs have significantly more impact on corporate sustainability outcomes than can be explained by gender diversity representation alone. This suggests that authority and influence, rather than representation per se, are critical for turning ethical intentions into strategic action.

Taken together, these findings point to a core tension: ethical leadership is not simply a function of individual values, but also of structural empowerment. Within AI governance, this prompts critical questions regarding who gets to define ethical priorities, whose perspectives are legitimized and how gendered power dynamics influence the way human-centered AI principles are actually put into practice (Chen & Hsu, 2024; Deng, Rao, & Qian, 2023; Huq, Cieřlak, & Sundberg, 2024).

2.3.3 Organizational capabilities and Technical Readiness

Technical and organizational capabilities are essential for realizing ethical intentions. Weber et al. (2022) outline four key capabilities that enable ethical AI deployment; project planning, co-development, data governance, and lifecycle management. Without these, ethical values may remain aspirational. Building on this, Lee (2023) provides a holistic framework for understanding AI implementation. Lee emphasizes that success is dependent on the alignment

of organizational, human, and technological subsystems. Instead of viewing AI as an isolated technology, the author conceptualizes it as embedded in a broader organizational ecology, including leadership structures, staff readiness, knowledge-sharing practices, and ethical governance mechanisms. Misalignment between these subsystems, for example, having advanced technology without the ethical guidelines or leadership capacity to govern it, can cause implementation failures, reputational harm or amplification of systemic bias. Lee (2023) further argues that when these technical or organizational capabilities are weak, even ethically conscious managers may be unable to prevent risks like algorithmic bias, opacity, or unintended harm. This shows that ethical action is not only a matter of intention, but also of infrastructure.

2.4 Gender and Ethical Orientation in Managerial Contexts

Prior literature establishes gender differences in leadership and ethical decision-making. Female managers have been found to exhibit more participatory, relational, and transformational leadership styles, aligning with contemporary views of effective leadership in ethically complex environments (Eagly & Carli, 2003; Deng, Rao & Qian, 2023; Fraile-Rojas et al., 2025). In AI contexts, female leaders' ethical orientations often translate into heightened sensitivity to fairness, inclusion, social responsibility, and the human implications of automation, particularly when organizational culture enables such engagement (Deng, Rao & Qian, 2023; Nadeem, Marjanovic & Abedin, 2022). These leadership tendencies align closely with the demands of HCAI, which emphasizes sustained ethical attention, inclusive dialogue and responsiveness to diverse stakeholder impacts (Wilkens, Lupp & Langholf, 2023; Friedrich et al., 2024). Deng, Rao & Qian (2023), for instance, show that female leaders often adopt relational, value-driven, and stakeholder-oriented ethics, especially in contexts involving CSR.

While gendered leadership styles may shape how managers approach decision-making, it is equally important to consider how gender influences the ethical framing of AI-related challenges. For example, Fraile-Rojas et al. (2025) show that women, particularly women active in the AI ethics discussions, tend to highlight issues such as justice, inclusion, and pluralistic design. These values closely mirror HCAI's normative ideals, suggesting that gender may shape how ethical priorities are framed and expanded within AI governance processes. While Fraile-Rojas et al. (2025) focus on public discourse, their findings still

highlight how gendered perspectives can enrich the ethical vocabulary surrounding AI, with potential implications for managerial framing. Similarly, Nadeem et al. (2022) demonstrate that gender bias in AI systems is not merely technical but often stems from organizational structures and decision-making cultures.

However, the relationship between gender and ethical behavior is not deterministic. Chen and Hsu (2024) show that female leaders tend to exhibit greater risk aversion in strategic decisions, such as innovation investments. However, this risk aversion is moderated in gender-diverse leadership teams, highlighting the importance of organizational context and psychological safety in shaping how gendered leadership traits are expressed. The authors further argue that when women are supported by peers in upper management and the board, they feel empowered to express values and ethical stances more freely. This aligns with research from the social psychology field, which suggests that individuals are more confident and assertive when surrounded by those who share relevant social identities (Chen & Hsu, 2024). Deng, Rao & Qian (2023) further refine this understanding by showing that female leaders' engagement in CSR is strongly shaped by organizational culture, role-based power, and peer norms. This suggests that gender may shape ethical orientation, but its expression depends on contextual factors that must be accounted for.

2.5 Summary

In conclusion, this conceptual framework brings together four interrelated domains to explore how gender shapes managerial attitudes toward ethical AI. At its core is the concept of attitudes toward technologies, understood through affect, belief, and self-efficacy, which provides the foundation for analyzing how ethical concerns are emotionally experienced, cognitively framed, and behaviorally enacted. These attitudinal processes are informed by Human-Centered AI and related ethical considerations, which define the normative stakes of AI governance. They are further situated within organizational and managerial conditions such as culture, leadership dynamics, and technical capabilities, that enable or constrain how these values are put into practice. Gender and leadership ethics then intersect with all of these layers, forming the basis for how ethical decisions around AI are understood, expressed, and carried out.

Table 1
Key Literature on Gender and Ethics in AI Leadership

Study/Source	Focus/Findings	Gender-related Insights	Relevance to This Study
Chen & Hsu (2024)	CEO behavior in innovation and risk	Female CEOs are more innovative and risk-taking when supported by diverse top teams	Highlights how inclusive leadership environments may support ethical engagement among female leaders, a theme explored in our empirical material
Deng, Rao & Qian (2023)	Female Leaders' CSR Engagement	Organizational power and culture shape women's perceived ability to act on ethical intentions	Helps frame how organizational context may shape ethical action among leaders of different genders
Murire (2024)	Ethical AI and Organizational culture	Transparency and inclusion are central to ethical implementation	Offers a useful lens to examine the role of culture in enabling ethical leadership, particularly in relation to gender
Lee et al. (2023)	AI Implementation in Organizations	Holistic view of tech, human, and structural dimensions	Provides a systems-level perspective on AI implementation that may help interpret how leaders frame ethical and organizational responsibilities differently.
Kieslich, Keller, & Starke (2022)	Public Perceptions of AI ethics	Women prioritize fairness, accountability, and transparency more than men	Serves as a point of comparison for how fairness, accountability, and transparency are prioritized differently across genders, topics revisited in our analysis.
Glover et al. (2023)	Leadership Under Crisis	Explores leadership responses to complex crises (AI, climate, COVID-19). Gender is discussed as a contextual factor, not a central variable.	Contributes a conceptual frame for understanding relational and resilience-oriented leadership under complexity, potentially relevant to gendered styles of ethical leadership.
Prochazkova & Micak (2023)	Moral Concerns in AI Governance	Shows that female professionals express greater ethical concern and caution in	Provides theoretical grounding for analyzing how ethical reasoning may differ by gender

		AI-related governance decisions.	
Lasthuizen & Badar (2023)	Ethical Leadership Styles Across Genders	Empirically demonstrates that women score higher on ethical leadership dimensions such as fairness, integrity, and people-orientation.	Offers empirical insight into how ethical leadership dimensions such as fairness and people-orientation may vary across genders.
Yi, Wang, & Liu (2022)	CEO gender and AI adoption in Chinese firms	Firms with male CEOs adopt AI more frequently; possibly tied to gendered risk and ethics perceptions	Provides comparative evidence on gendered patterns in AI adoption that may be helpful in interpreting leadership orientations in this study.
Eagly & Carli (2003)	Barriers and pathways for women in leadership	Explores the structural and cultural barriers women face in leadership.	Helps contextualize how gendered career pathways shape women's ability to act ethically in AI governance.
Fraile-Rojas (2023)	Feminist social media discourse on algorithmic bias	Highlights women's active resistance to AI bias and engagement in ethical critique via digital platforms	Provides a societal perspective on how women articulate concerns about algorithmic bias, which may indirectly inform how leaders perceive issues of fairness and representation
Nadeem, Marjanovic & Abedin (2021)	Review of gender bias in AI decision-making systems	Systematic review of gender bias in AI-based decision systems. Proposes a socio-technical framework to mitigate bias through organizational, societal, and technological interventions.	Helps position gender bias in AI as a socio-technical issue, providing a theoretical foundation for analyzing ethical awareness and design concerns.

3. Methodology

3.1 Abductive Qualitative Study

A qualitative research methodology was chosen for this thesis to explore how manager gender may influence perceptions of AI usage, with a particular focus on ethical and social considerations. While prior research has often taken a quantitative approach to investigate gender and leadership, this study aims to provide deeper, more nuanced insights into personal experiences, values, and decision-making processes. Given the complexity and subjectivity of ethics in AI, a qualitative method allows for a richer understanding of how individual leaders think and reason beyond what numbers can capture. Qualitative methods allow for in-depth insights and ensure that findings are grounded in real-world contexts (Lim, W. M. 2024). This approach thus gave the authors the opportunity to obtain personal insights and gave the interviewees opportunities to freely express themselves. Furthermore, qualitative research allows the researcher to extricate and make sense of complex social phenomena and the ability to explore the nuances of human perceptions, behavior and attitudes (Lim, W. M. 2024) which directly relates to the objective of this study. In contrast, quantitative methods often reduce these complexities to numbers, overlooking the personal and contextual factors that shape individual perspectives (Lim, W. M. 2024). To capture the richness and variation in how leaders think and feel about AI, a qualitative approach is more appropriate.

This study is conducted using an abductive research approach, which involves moving iteratively between theory and the empirical findings (Lim, W. M. 2024). This approach was chosen because the topic sits at the intersection of multiple theoretical domains of gender studies, leadership theory, and ethics regarding AI. As such, flexibility is required to adjust the focus of the study as new empirical insights emerge. Rather than starting from a fixed hypothesis (as in deductive research) or building theory solely from data (as in inductive research), the abductive approach enabled the development of a refined and grounded theoretical understanding that was shaped in dialogue with the data. While a more detailed explanation follows, it is to be noted that the Gioia methodology used in this study initially draws on inductive reasoning but gradually evolves towards a more abductive approach as theoretical patterns begin to take shape.

3.2 Sampling Method

The participants for this study were selected through a criterion-based sampling, meaning all participants were chosen on specific characteristics to align with the research question (Bell et al., 2019). This resulted in 15 interviews (8 women, 7 men) working in roles such as Chief Executive Officers, Chief Technology Officers, or AI/Tech Leads; individuals closely involved in steering or implementing AI strategies within their organizations or have influence to make decisions whether or not to. Participants were primarily recruited via LinkedIn for efficient access to senior professionals across industries. See Table 2 for an overview of participants. The selected senior business leaders represented a diverse range of experiences. Both in terms of years in leadership positions, in their companies and worked across various industry sectors. This variation was intentional to capture multiple perspectives and enhance the richness of our data. Additionally, this heterogeneity sampling was deemed suitable since we seek to capture diverse managerial experiences and perspectives across industries, gender of business leaders and AI maturity levels in the organizations. As Patton (2002) explains: any common patterns that emerge across a highly varied sample are especially meaningful as they reflect core shared dimensions of the phenomenon. In the context of this research, heterogeneity is therefore not a limitation, but a deliberate methodological choice in line with purposive sampling principles common in qualitative research. Within the criterion-based sampling selection, gender was used as a key stratifying variable as the aim of our study is to explore potential gender differences in perceptions of the social and ethical implications of AI usage.

3.3 Data Collection

3.3.1 Collection of empirics

The interviews were conducted through a semi-structured approach. This method was selected because it provides a balance between structure and openness throughout the interviews (Bell et al., 2019). The use of guiding questions ensured a degree of comparability across interviews, while the open-ended format allowed interviewees to freely articulate their experiences and perspectives. The choice of semi-structured interviews also enabled follow-up questions and the opportunity to dive deeper if needed for improved depth and understanding (Bell et al., 2019; Patton, 2002). This was particularly important for exploring sensitive topics like ethical responsibility and leadership identity. Semi-structured interviews

offer a mix of depth and comparability, ideal for exploring complex topics with some direction, but not as much restriction. It also allows concepts and theories to emerge from the

Table 2
Overview of Participants

Participant	Gender	Professional Role	Interview Time
1	Male	Nordic Country Manager	50 min
2	Female	Transformation & AI Lead	49 min
3	Female	CEO	49 min
4	Male	Vice President	58 min
5	Male	Emerging Tech & AI Future Analyst	53 min
6	Female	Managing Director Nordics	40 min
7	Female	CEO	41 min
8	Male	CEO	46 min
9	Male	Operative IT Manager	41 min
10	Female	CEO	27 min
11	Female	CEO	27 min
12	Female	Manager Data & Analytics Transformation	30 min
13	Male	CEO	48 min
14	Female	CEO	41 min
15	Male	CEO, Chairman & Board Member	28 min

data along the process (Bell et al., 2019). However, as noted by the authors, a limitation of the semi-structured interview format is that comparability between interviews can be uneven, as participants may interpret questions differently or focus on varied aspects of the topic. Despite this, the flexibility offered by semi-structured interviews was seen as essential for

capturing the individual and contextual differences in how business leaders approach AI-related decisions.

The interviews lasted between 27 and 58 minutes, with a median duration of 42 minutes. In all interviews, both authors were present but alternated between different roles to maintain consistency and depth. One author was responsible for conducting and leading the interview, while the other took detailed notes and observed non-verbal cues. This division of roles supported richer data collection and ensured that subtle reactions and expressions were not overlooked (Bell et al., 2019). Interviews were conducted between March 28 and April 10 (2025). After each interview, we revised and slightly adapted our interview guide, where relevant, to incorporate learnings and insights from previous interviews, in line with the iterative approach as suggested by Bell et al. (2019).

Interviews were held both online through Microsoft Teams and in person, depending on participant availability and preference. Most interviews were conducted in Swedish, alternatively English, depending on which was the first or professional working language of the participants. All interviews were audio recorded with the participants' consent and subsequently transcribed manually to ensure accuracy and familiarity with the material. In cases where language was unclear or ambiguous, notes and clarifications made during the transcription process preserved the intended meaning of the participant. Microsoft Teams recording and transcribing feature also allowed the data to be transcribed smoothly as a comparison to the manual transcriptions.

3.3.2 Interview Guide & Questions

An interview guide was developed prior to data collection to ensure that relevant themes were covered consistently while still allowing exploratory conversation. The guide was semi-structured and divided into six sections: (1) background and role, (2) AI decision-making, (3) governance and risk, (4) stakeholder engagement, (5) ethical and social considerations, and (6) leadership-related barriers and challenges. These categories were developed to capture how gender may influence leaders' ways of relating to and reasoning about AI within both individual and organizational contexts. The questions within each theme were formulated to be open-ended, encouraging participants to reflect freely on their experiences, attitudes, and organizational contexts without being led toward specific answers. Importantly, questions related to gender were introduced at a later stage in the interview. This

was intentional to minimize priming effects and reduce the likelihood that participants would tailor their responses based on assumptions about the study's focus. See Appendix A and B for an interview guide in English and Swedish.

3.4 Analytical Approach

3.4.1 Gioia's approach to grounded theory

To guide the analysis of our qualitative data, we apply the Gioia Methodology (GM), a structured approach to theory-building that is particularly suited for organizational research, involving emerging phenomena such as artificial intelligence (Magnani & Gioia, 2023). The GM has its roots in Grounded Theory (GT), which was first developed by American sociologists Glaser and Strauss in 1967 (Delmas & Giles, 2022). The core purpose of GT is to develop abstract conceptual understandings of patterns or key issues that emerge within an empirical context (Charmaz & Thornberg, 2021). However, Gioia et al. (2011) argue that the traditional GT fails to demonstrate how the raw data evolve into new theoretical concepts in a structured and transparent way which makes it harder to trace the actual development of contributions and new insights. The GM takes on a transformative approach throughout the research process, moving from inductive to abductive research, allowing the existing theory and new data to coexist to shape the contributions and new theories (Gioia et al., 2012), thus a constant comparison of data and previous literature which is a main difference from grounded theory in which the data itself is the builder of the theory (Charmaz & Thornberg, 2021).

Furthermore, the GM allows for a systematic development of concepts and theory grounded in participants' experiences, while simultaneously supporting theoretical abstraction. The GM follows three key stages based on three levels of coding, similar to GT. The first stage, regards generating first-order codes through open coding (Magnani & Gioia, 2023). This stage is made to construct a data structure with the aim to divide and structure the data into categories with similar codes to reflect and explain similar ideas (Corbin & Strauss, 1990). Accordingly, second-order themes are developed using researcher-centric themes, concepts and dimensions (Gioia et al., 2012). This step resembles axial coding, aiming to seek patterns across the categories by comparing the empirical data with the existing literature, reflecting an abductive approach (Magnani & Gioia, 2023).

Ultimately, the GM concludes with synthesizing these themes created into more broad aggregate dimensions representing high-level constructs and categories (Gioia et al., 2012). The GM thus emphasizes the dual voice structure which combines the participants' voices and theoretical perspectives, enabling the opportunity of identifying new concepts rather than affirming existing theory (ibid).

3.4.2 Data analysis in practice

Data analysis began concurrently with the interview phase, which was conducted over a two-week period. During this stage, preliminary observations and reflections were documented to capture emerging impressions. Once all interviews had been completed, the analysis formally began with manual transcription of the recordings, followed by repeated close readings of the transcripts to ensure deep familiarity with the data, laying the foundation for the rigorous open coding process. Given the centrality of interpretation in this study, the analytical phase accounted for the majority of time and effort in the research process. Given the time limitations and scope of a bachelor's thesis, we do not claim to have achieved full theoretical saturation. Instead, we adopted a pragmatic approach, continuing interviews until responses began to converge and no substantially new concepts or perspectives emerged (Low, 2019). This decision also reflects the nature of our research field: AI is an emerging and rapidly evolving area, and is often defined by trial and error learning and thus a lack of standardized best practices, individual roadmaps and strategies are common. Followingly for this study, we view saturation as an ongoing process rather than a definitive end-point, and believe the material is rich enough to explore gendered managerial perspectives on AI.

In accordance with the abductive approach of the GM, the researchers remained mindful that expressed ethical intentions may not always align with enacted practices when analyzing participants' accounts. Drawing on the concept of ethics washing, as introduced in the conceptual framework (Hickok, 2020; Bietti, 2020), the interpretation was approached thoughtfully, acknowledging that ethical narratives may serve aspirational or symbolic purposes, depending on individual values and organizational context. Importantly, the term "ethics washing" did not emerge from the interview data but was instead applied as a theoretical lens during the analytical process.

The first-order analysis was conducted using the qualitative data software NVivo, which supported the systematic organization of codes and facilitated subsequent analytical stages.

Coding was conducted iteratively and in dialogue between the researchers to establish shared interpretations. Subsequently, first-order codes were clustered into second-order themes through a process guided by analytical judgment and under close supervision of the authors. In this stage the initial focus was placed on identifying patterns of similarity and difference across the interviews, ensuring consistency while remaining open to divergent perspectives. As themes emerged, they were considered in light of the research question, particularly in relation to gendered expressions of ethical reasoning. These themes were then synthesized into aggregate dimensions, forming the basis for the data structure and presentation of our findings (see Figure 2).

3.4.3 Reliability and Validity

The approach to reliability and validity in this study follows the qualitative research principles outlined by Bell et al. (2019). Rather than applying traditional standards of measurement and replicability associated with quantitative research, the study adopts the framework of trustworthiness, consisting of the criteria credibility, dependability, transferability, and confirmability. To strengthen credibility, careful attention was paid to making sure that the analytical interpretations were closely grounded in the participants' own narratives. Participants were also invited to review their interview transcriptions to provide clarification or confirmation. Dependability was supported through the use of a consistent interview guide, which was slightly updated during the interview process, and thorough documentation of data collection and analysis procedures was established.

While this study does not seek generalizability in a statistical sense, transferability was supported by sampling across diverse organizational contexts, thereby capturing a wide spectrum of managerial experiences with ethical AI implementation. Confirmability was pursued through a transparent and self-reflective analytical process designed to minimize bias and ensure that findings were shaped by the data, rather than by researcher assumptions. In line with Bell et al. (2019), this approach treats quality in qualitative research as a function of rigour, reflexivity, and contextual depth.

3.4.4 Ethical aspects

To ensure that ethical standards were upheld throughout the study, several measures were taken to protect the confidentiality and data security of the participants. Prior to each

interview, the participants were informed of the purpose of the study and asked for their consent to participate, be recorded and transcribed. This consent was also documented through a GDPR-compliant form sent out after the interviews, which clearly stated that both the participating organization and the individual manager would remain fully anonymous, and their identities only known to the researchers. Participants were also clearly informed that their participation was voluntary and that they could withdraw from the study at any time, with no need to provide a reason for it. To improve transparency, participants were given the opportunity to review the final transcript of their interview, to ensure accuracy and comfort. All personal data collected was securely stored and handled in accordance with GDPR regulations and permanently deleted upon final submission of the thesis (Bell et al., 2019).

4. Findings

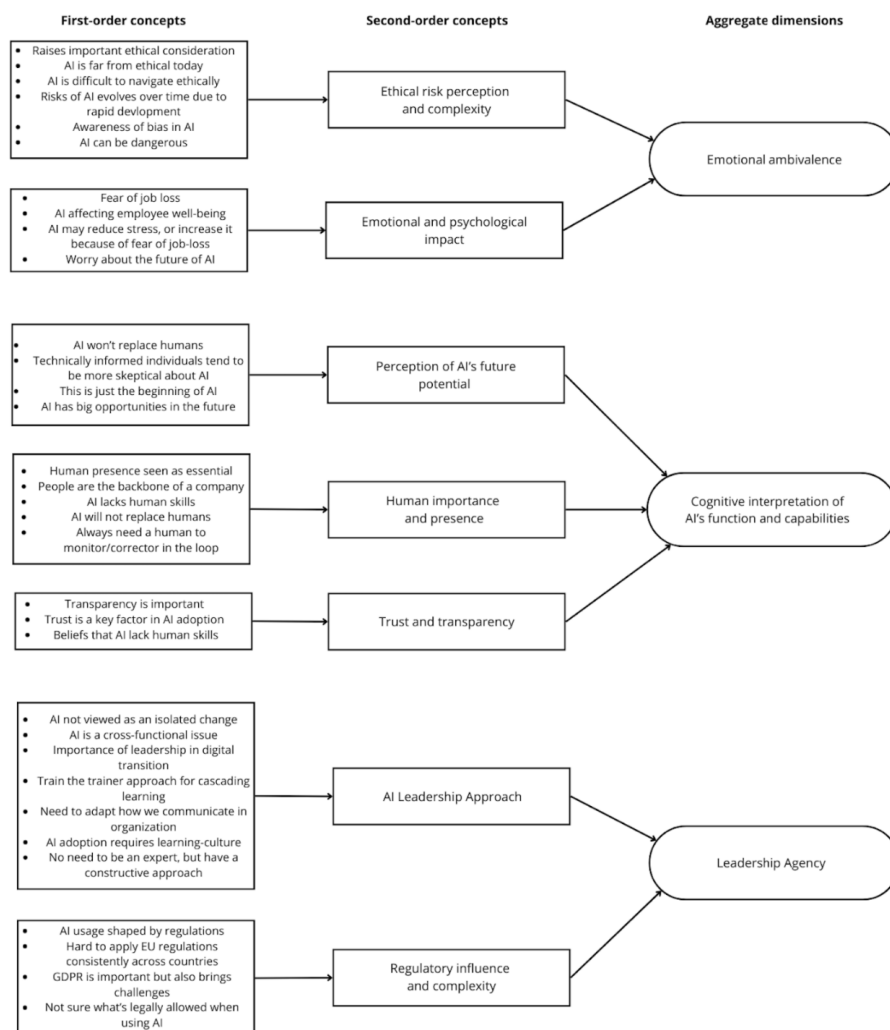


Figure 2 - Visualization of findings

This chapter presents the findings based on the 15 semi-structured interviews, analyzed through the Gioia methodology. The coding process resulted in a data structure consisting of 3 aggregate dimensions, each supported by second-order themes and first-order concepts. These findings are presented in accordance with the visualizations of findings developed during the analysis, see figure 3. Each section will explore similarities and variances among the participants' answers and will be presented by an aggregate dimension, followed by the underlying second-order themes and illustrated with representative quotes from the interviews. Participants' gender are noted after each quotation, where (F) represents females and (M) represents males.

4.1 Emotional Ambivalence

Throughout the interviews, participants expressed emotionally mixed reactions when reflecting on AI and its role in their organizations. Many leaders spontaneously articulated both excitement and concern. Positive emotional responses to AI were common among participants, however, it also evoked unease, particularly around issues of control, job displacement, and ethical uncertainty. This emotional tension was rarely expressed as either for AI or against AI, but rather reflected a layered and often contradictory stance. It evoked positive emotions such as curiosity and enthusiasm but also gave rise to negative feelings like fear, skepticism, and a sense of ethical discomfort. While both male and female participants expressed emotional ambivalence, oscillating between optimism and caution, these tensions were shaped in subtly gendered ways. This suggests that while uncertainty around AI is widespread, the way it is felt and articulated may reflect deeper gendered patterns within organizational and societal contexts.

4.1.1 Ethical risk perception and complexity

All participants raised ethical concerns related to the use of AI, though the nature and intensity of these concerns varied. Leaders pointed to a wide range of dilemmas, ranging from bias and lack of transparency, to topics such as accountability, control, and societal consequences. A shared sense that AI introduces a level of ethical complexity that is difficult to fully grasp became clear, especially as the technological development of AI continues to outpace both public understanding and organizational policy. The difficulty of even defining

what ethical AI entails was brought up by several participants. Some participants emphasized that ethics itself is a fluid and often subjective concept.

*“What does ethics even mean to humans, right? There's no one answer to that either.”
(M)*

These reflections showcase a challenge faced by many interviewees: the absence of a universal understanding and definition of ethics, especially in the context of AI. Both female and male leaders expressed that defining the boundaries for what is ethical and not, is not based on a fixed definition but rather subjective, and often dependent on individual interpretation. It was also evident that leaders found ethical AI difficult to navigate, particularly due to the potential consequences of missteps. Several participants emphasized the importance of making cautious decisions, often describing deliberate efforts to make the right ethical choice when uncertainty around ethics arose.

“We’ve taken a stand that if something can be questioned ethically, we choose not to use it. We want to be on the safe side.” (M)

When asked what ethical AI meant to them personally, participants offered varied and nuanced interpretations, reflecting the conceptual ambiguity that characterizes this topic. The differing interpretations highlight the absence of a unified understanding of ethical AI. Furthermore, participants conveyed a sense of personal responsibility in how AI is used in their companies. The interviewees were caught between a strong sense of ethical responsibility and a lack of clarity on how to act in line with those values. The tension between wanting to do what is right and not knowing what is required creates hesitation, reflection, and cautious engagement despite the overall enthusiastic views. Additionally, many participants expressed concerns and worry about a range of ethical risks. These concerns often coexisted with recognition of AI’s potential benefits, leading again to an ambivalent stance toward its implementation.

“What if it turns out that it has interpreted the basic data incorrectly and if we haven't verified this, then things could go wrong. And I can imagine that in healthcare, things could go really badly... In war or whatever.” (M)

“It's really (an ethical risk) every time you use AI. Is this a result I can trust? [...] It's always an ethical consideration.” (F)

Male participants frequently highlighted bias as a key ethical risk associated with AI. Notably, only male participants pointed out that bias is also a characteristic of human decision-making, suggesting that AI should not automatically be assumed to be more biased than its human counterparts. Rather than expressing alarm, these participants appeared more focused on how bias could be recognized and managed instead of feared.

“Even though today’s AI models are inherently biased, I still believe they are less biased than the average corporate leader in Sweden. As business leaders and decision-makers, we carry a significant amount of bias even if we don’t always dare to confront or acknowledge it. But if we’re being honest, I believe that in some cases, AI can actually make much more neutral decisions than many leaders do today.” (M)

Male participants more frequently articulated ethical risk through abstract, technical, or extreme scenarios, often using emotionally loaded language that conveyed a sense of fear. They exemplified their reasoning through contexts such as autonomous warfare, responsibility in automated processes, or analogies about control.

“[...] Two autonomous systems fighting against each other... it’s starting to get dangerous, even scary. But that is where we are in 2025.” (M)

Risks brought up by females shifted more towards data leakage and privacy issues highlighting brand integrity, fairness, and democratic values. These differences suggest that while concern is shared, the way through which ethical risk is interpreted may vary by gender.

“The biggest risk is that employees’ personal information gets leaked or their personal data gets hijacked [...] or maybe identity theft and cybersecurity risks.” (F)

Despite bringing up ethical risks, the participants also expressed confidence and enthusiasm toward AI. Some described AI as something that rather than provoking fear, felt familiar and unproblematic. Others noted that positive attitudes toward AI had become normalized within their organizations, even to the extent of being embedded into recruitment practices. Some participants also noted that AI could contribute to ethical improvements in certain industries by reducing human risk in high-stakes environments. This highlights the ethical complexity of AI: while seen as a threat, it can also be a tool for enhancing safety depending on context.

“We have a hiring requirement that, to work here, you need to be favourable towards AI” (F)

“It's not going to save money, but it might save lives...” (M)

4.1.2 Emotional and psychological impact

While none of the participants reported a direct fear of losing their job due to AI, many described how job displacement, stress, and changes in workplace identity were growing concerns within their organizations. Some participants observed that their employees were often uncertain about the future relevance of their roles, particularly in the face of automation. This uncertainty was seen to manifest itself as resistance to change and in some cases, heightened worry and anxiety. Leaders noted that even when roles were not immediately threatened, the symbolic presence of AI as a tool capable of replacing humans can create an atmosphere of psychological unease. In some cases, this contributed to a broader organizational tension, where enthusiasm for innovation was accompanied by apprehension about what that innovation might ultimately mean for the human workforce.

“People resist because they’re afraid of losing their tasks. And that’s where we as leaders need to be and meet those thoughts. Unfortunately, it’s tough. It’s humans that we are involved with” (M)

Male participants tended to describe AI’s impact in emotionally explicit and personally reflective terms. They frequently acknowledged and brought up fear, stress, and mental strain both among employees and relative to their own perceptions. In addition, they openly reflected on both positive and negative psychological effects that AI can have. One male participant even pointed to his own discomfort after witnessing mass layoffs due to automation in real-life contexts. Moreover, men engaged, more than females, with well-being holistically, acknowledging both psychological relief and potential mental health risks tied to AI’s increasing presence.

“I can imagine (that AI could improve) well-being, among the staff. We have a lot of physical work. In that area I see that AI could help.” (M)

“I believe it (AI) causes a lot of stress for people. I think people feel stressed about this technology and worry that it will take over.” (M)

In contrast, female participants were more likely to frame their reflections around structural and cognitive implications. Although they acknowledged understandable stress and concern among others, women were less likely to speak about these impacts in personal or emotional terms. Their focus often remained on professional function and loss of human capabilities, with relatively less emphasis on individual or collective psychological impact. For example, while one female participant noted that those who worry may experience more stress, others denied AI's direct potential to affect mental well-being.

"I just see it as one piece of the puzzle and not something that should affect employees' well-being in itself." (F)

While both groups recognized the risks AI presents to job security and human capacity, men more often voiced internal or emotional reactions, whereas women focused more on external effects and ethical or cognitive implications. Participants, regardless of gender, did not perceive responses to AI as shaped by gender.

4.2 Cognitive interpretation of AI's role and impact

Participants actively engaged in sensemaking around the role of AI reflecting on what AI is, what it could become, and where human presence remains necessary. Their understanding of AI was shaped not only by its perceived capabilities and benefits, but by its limitations, risks, and contextual fit. Rather than treating AI as a static tool, participants cognitively evaluated its appropriate boundaries, the degree to which it could be trusted, and the conditions under which it should be applied. These evaluations were not abstract; they involved assessing how well AI's inner workings could be understood, how transparently it functioned, and how it could be meaningfully aligned with human judgment. Crucially, participants emphasized that AI's value was not embedded in the model itself, but in how well it could be interpreted, integrated, and acted upon. Leaders viewed AI implementation as inseparable from the human ability to make sense of its outputs, understand its underlying logic, and relate those outputs. This required clarity around the system's inputs, reasoning, and limitations. Human oversight and contextual understanding, and the ability to critique or correct AI recommendations were seen as essential cognitive safeguards in ensuring responsible use.

4.2.1 Perception of AI's future potential

Participants expressed a range of perspectives on how AI may be utilized in the future, but a common thread was the view that we are still in the early stages of a much larger technological transformation. Many interviewees articulated high expectations regarding the potential of AI, not only in terms of operational efficiency but also as a force that could fundamentally reshape how businesses and societies function. Several emphasized that today's AI is neither self-sufficient nor fully reliable, and may never be, but that its role is expanding rapidly. AI was often referred to as “the beginning of something bigger” and a number of respondents drew comparisons to previous waves of technological disruption to illustrate the scale and pace of the current shift.

“I think that AI, unlike previous waves of tech and digitalization, is moving, and will move, much faster; both through the hype curve and into actual realization. So I think we’ve only seen the beginning. It’s going to happen fast.” (M)

This analogy captures a recurring belief that while current uses of AI are mostly incremental and efficiency-driven, there is an emerging awareness that its transformative potential may lie in rethinking entire models of value creation and organizational design. While the most far-reaching analogies and system-level transformation narratives were articulated by male participants, it would be misleading to suggest that female participants lacked future-oriented thinking. Although often framed through different lenses, some women tended to reflect on transformation as a social or procedural process unfolding over time, and also expressed awareness of AI's disruptive pace and the need for structural adaptation.

“Of course there are areas where generative AI especially is super transformative... where we might actually have to do things in completely new ways compared to how we did them yesterday. [...] We need to understand that this is about changing how we do things, and that takes time... and it has to be allowed to take time.” (F)

Although both male and female participants expressed forms of skepticism toward AI, the way that skepticism was articulated differed notably between genders. Female participants tended to frame their concerns in terms of interpersonal caution, trust, and vigilance. Their reflections emphasized the need to stay alert, not follow trends uncritically, and acknowledge potential risks that AI might exacerbate in already fragile social contexts. By contrast, male

participants more often expressed their skepticism in technical or operational terms, focusing on system-level validation and control mechanisms. Rather than emphasizing trust or relational caution, they focused on the importance of quality assurance and informed oversight.

"And it's also really clear that it's not like 'Oh, AI is always right.' So I think you really have to stay sharp and not just say yes to everything that comes along." (F)

"You really, really have to do random samples, checks [...] otherwise you can end up drawing really skewed conclusions." (M)

4.2.2 Human importance and presence

Participants reflected critically on the boundaries between machine capability and human judgment. Across interviews, there was a consistent belief that while AI can optimize processes and outperform humans in certain technical domains, it remains fundamentally limited in areas requiring ethical sensitivity, contextual awareness, and relational understanding. As such, participants cognitively positioned the human as an essential component of any AI-enabled system not only for oversight, but for providing the interpretive, complex and ethical dimensions that AI lacks. All participants noted that humans will remain central in most workplaces, expressing a shared belief that the complexity of human cognition, judgment, and interpersonal skills cannot be replicated by AI.

"What even is a company without people? It's really hard to imagine..." (M)

Participants frequently distinguished between tasks that AI performs efficiently such as data analysis, automation, and repetitive workflows and those where human input is perceived as irreplaceable. These included decisions needing culturally nuanced judgments and interactions requiring empathy or emotional intelligence. The human was described as uniquely capable of managing ambiguity, interpreting context, and understanding the broader impact of decisions. These were described as capabilities that are not easily reduced to algorithms or predictive logic, leading to a belief that AI will remain a supportive tool rather than a sole decision-maker.

"A value, like empathy, if you know what I mean. Or caring how your actions affect others... How do you get AI to do that? " (M)

“I think part of human skills is knowing culture and I don't know how well AI would really be able to understand that, because a VUCA (volatile, uncertain, complex and ambiguous) situation in one country might be best dealt with in one way because of the culture of that country and the relations we have with them, where it may be a completely different answer somewhere else on paper. ” (M)

This perspective gave rise to a prevailing view of AI as a complement to human work rather than a substitute for it. Participants emphasized that AI should enhance rather than replace human roles, enabling individuals to refocus on higher-order cognitive or interpersonal tasks. This conceptual framing reflects a cognitive division of labor: AI handles scalable efficiency, while humans remain responsible for value-based reasoning and social complexity. Maintaining this balance was seen as a practical necessity, but also as a safeguard against the erosion of human capability over time.

4.2.3 Trust and transparency

The interviews revealed that in order for AI to be fully utilized and integrated into organizations, it first needed to be trusted. Trust, however, was not assumed, it had to be earned, and a key condition for that was transparency. Participants repeatedly emphasized the importance of understanding how AI systems function, particularly in contexts where their outputs influence organizational decisions. Trust was described as something that must be cognitively justified, not just based on results, but on clarity around how those results are generated. Many participants demonstrated awareness of the epistemic challenges AI presents including its often opaque internal logic and the difficulty of tracing outputs. As a result, transparency emerged as a foundational requirement for trust.

“It is extremely important for companies to be transparent, open. [...] I think that it is extra important because otherwise it will become a trust issue. Can we trust it? What should we trust?” (M)

Further, AI models were frequently described as “black box” systems that produce outputs without offering insight into the reasoning behind them. This lack of interpretability significantly undermined participants’ trust, particularly in contexts involving ethical dilemmas, strategic decision-making, or high-stakes outcomes. When participants could not cognitively assess how an AI system arrived at its conclusions, they became hesitant to rely

on it, reinforcing the idea that transparency is not just a technical feature but a prerequisite for meaningful trust.

“We don't really know how they work on the inside, right? You've put in a whole lot of data to do this training, but the machine then sort of decides how to make sense of that data and then comes up with an answer. It's... it's a bit mysterious.” (M)

This cognitive orientation toward AI also shaped how participants approached transparency. Transparency was not reduced to simple disclosure that AI was being used; rather, it was seen as a communicative bridge and a way to make AI's logic and limitations comprehensible to humans. Transparency practices were described as necessary for enabling validation, building stakeholder confidence, and ensuring accountability.

“It is important that it is clear if there is any form of AI that has produced something or been a part of producing something, so that you can be transparent about that.” (F)

Participants also reflected on the fragility of trust when the cognitive boundaries of AI are misunderstood or overestimated. Some expressed concern that people might misplace trust in AI systems, assuming a level of intelligence or objectivity that the technology does not possess. Others warned of overreliance and trust, where AI is treated as an authority rather than a tool. In both cases, participants pointed to the need for cognitive discipline; trust in AI must be based on careful monitoring, critical thinking, recommending not to trust it blindly.

A subtle gendered difference emerged in how participants discussed trust. Female participants tended to emphasize trust as something built externally, highlighting the importance of transparency and credibility toward users, customers, and the public. Trust, in this framing, was not just about the technology's function, but about how it is perceived by others and how visibly human responsibility is retained in its output. Male participants, while also acknowledging the importance of stakeholder trust, were more likely to balance this concern with a focus on internal operational efficiency and how trust in AI could be developed without compromising technological effectiveness and accuracy. This reflects a more integrative approach, where external trust is considered alongside organizational performance.

“You should know that it is a physical person who stands behind what (the listeners) are hearing right now because that creates trust.” (F)

“As much as it is important to create transparency, credibility, trust not only towards customers but to all external stakeholders and internal for that part, we still have to be able to use modern technology in an efficient way.” (M)

4.3 Leadership Agency

Leaders consistently described AI usage and adoption as a process that demands strategic attention, not just technical implementation. AI was framed as an organizational transformation that requires cultural adaptation, learning, and cross-functional coordination. Leadership involvement was viewed as essential to legitimize change, create clarity, and support internal alignment. Rather than seeing themselves as passive overseers, participants emphasized the importance of shaping communication, guiding learning, and maintaining a constructive tone around AI.

At the same time, certain external conditions such as regulatory uncertainty added complexity to this role. Leaders described challenges in interpreting legal frameworks, particularly in multinational contexts where data protection laws and AI governance frameworks are complex and open to varying interpretations. Navigating these uncertainties while ensuring ethical compliance and organizational readiness was seen as part of the broader responsibility of leading AI integration where strategic enablement and adaptive interpretation were central to acting with agency.

4.3.1 AI leadership approach

Adopting AI was consistently described as a leadership-driven process, not simply in terms of oversight, but as a proactive effort to shape how the organization responds, adapts, and evolves. Women more often emphasized AI as a tool embedded within ongoing digital development, while some men described it as a catalyst for broader structural change within the organization. Further, participants emphasized that leading through AI required more than technical knowledge, it involved defining purpose, setting direction, and building readiness across teams. Rather than positioning AI as a standalone technical project, leaders framed it as a cross-functional and cultural transformation, one that demanded clarity of vision, coordination between departments, and a willingness to challenge existing structures.

“More like creating some kind of central (AI) organization that supports the decentralized strategy and provides guidance.” (F)

“I think a lot of this isn’t just about AI, but more... how do you lead through change? How do you lead in a way where you’re constantly working iteratively to develop your organization and how we do things? [...] Now we want to emphasize them even more, because things are moving faster somehow.” (F)

There was a clear consensus that top-down initiatives are unlikely to succeed, particularly when they disregard employees’ sense of ownership, understanding, or emotional readiness. Participants consistently described AI as a change that must be experienced with people and not imposed on them. Leaders expressed that they need to listen, learn, and co-create alongside their teams.

“This is something we’re doing together, and if there’s something you (the employees) feel is a pain point, then come to us and we can build on it from there. I really think that’s the key.” (F)

Communication and learning culture emerged as key aspects of how participants understood leadership’s role in enabling AI adoption. Participants expressed that they feel responsible, not only for delivering information, but for shaping how AI is talked about, understood, and normalized across the organization. Communication was more frequently described by female leaders as a tool for co-learning and collaborative adaptation, reflecting their tendency to frame AI as part of a broader, ongoing digital development process. In contrast, male leaders often viewed communication more strategically as a means to build trust, align teams, and drive organizational direction in response to what they perceived as a more disruptive technological shift.

“All departments have appointed a senior manager who has taken an extra course at MIT in Boston. Partly to pass on knowledge to the other managers [...] but also to be a solid support and sounding board for ideas coming from employees...” (F)

“First of all, you have to be open about the goals. What’s the goal with us adopting this? So that employees kind of get on board with the decision. [...] It doesn’t matter if it’s AI or whatever the heck it is.” (M)

However both genders highlighted the need to foster a learning-oriented culture. AI adoption was not viewed as a one-time rollout, but as a continuous process of development that required openness, curiosity, and mutual support. While female participants more frequently

stressed the cultural aspects of learning, this view was echoed across genders. Interestingly, some female participants emphasized the importance of having technical and digital competence represented at the highest decision-making levels. They noted a lack of diversity on boards and leadership teams, not only in terms of competencies but also gender and age, which they saw as limiting for long-term innovation and responsible AI use. Some male participants mentioned the importance of diversity of competencies in leadership more generally, but did not explicitly link it to representation in AI-related decision-making or digital competence.

“Fewer women are making it into leadership positions now, especially in publicly listed companies. And that’s really unfortunate, because we need more types of perspectives so we can keep developing.” (F)

4.3.2 Regulatory influence and complexity

A central concern among interviewees was navigating AI adoption within evolving and overlapping regulatory frameworks, particularly regarding data protection, cross-border governance, and ethical compliance. Leaders saw regulation as both a necessary safeguard and a barrier to innovation. Participants expressed that current and emerging regulations influence their ability to lead effectively in the context of AI. A shared sense of constraint and uncertainty around what actions are permitted, where boundaries lie and how to make confident decisions in a shifting legal environment shaped their perceived freedom to act, regardless of gender. Gendered differences emerged in participants’ interpretations and responses to regulatory demands, particularly in relation to responsibility, risk sensitivity, and claims to authority. Female leaders often emphasized ethical and human-centered implications of regulations, articulating an integrated view of compliance and responsibility.

“The regulations we have in Europe aren’t exactly simple from a tech perspective, and they do make things a bit more limiting... we move more slowly in how we do things. I actually think it’s not such a bad thing that it takes a bit of time... so you really understand the consequences of what you’re putting into production.” (F)

In contrast, some male participants voiced legal ambiguity and cross-national inconsistency as more constraining and hindering, and more frequently framed it as friction, complicating agility and profitability.

“The tricky part when these kinds of guidelines or rules come in is that they usually come from an EU level... Well, Germany and Sweden are not the same. [...] I mean, it becomes a real challenge to try to balance and manage all that.” (M)

“There’s a lot of uncertainty around the regulations. [...] Things change too much, too fast. So then we don’t want to, or don’t dare to, for example make bigger investments.” (M)

A difference also appeared in risk assessment approaches. Female participants explained more frequently how they have taken precautionary stances and lead with deep awareness and responsibility of how regulatory designations (like “high-risk”) shape organizational thresholds for AI integration, particularly in human-centric domains like recruitment. Male participants discussed risk more systemically, noting GDPR and AI as part of broader risk governance logics and as broader managerial logic aimed at reducing uncertainty and protecting institutional integrity.

“We got a proposal for an automated HR tool to screen CVs and so on and we said no to it. [...] Recruitment and stuff like that is classified as high risk in the AI Act, so we didn’t think it was appropriate.” (F)

“I think what’s important is that we brought that mindset with us really early... to have a GDPR mindset. So partly like a legal and regulatory perspective, but also a compliance perspective [...] . We always try to include that from the start.” (M)

Table 3
Summary of Observed Gender Differences

<u>Theme</u>	Female Participants	Male participants	Observed Similarities/Differences
Ethical Risk Perception	Emphasize fairness, democratic values, and privacy concerns; cautious framing of risks with human-centric focus.	Highlight bias, including comparisons to human bias; describe risks in technical and extreme terms such as system failure, misuse, or loss of control.	Both express concern about AI risks, but women stress human values while men frame risks as technical or systemic.

Emotional and Psychological Impact	Focus on structural implications and cognitive aspects of AI impact; less personal emotional expression.	Express emotional strain and well-being concerns openly; focus on staff reactions and personal discomfort.	Both genders acknowledge workplace anxiety, but men speak more emotionally, women more structurally.
AI's Future Potential	Reflect on transformation as a process; emphasize trust, caution, and the need for adaptive change.	Use analogies of systemic disruption; discuss AI's transformational potential in abstract or operational terms.	Shared belief in AI's potential; women emphasize procedural change, men emphasize strategic transformation.
Trust and Transparency	View trust as externally earned and rooted in transparency; stress visible human responsibility.	Balance external trust with internal efficiency; emphasize functional use of AI while ensuring legitimacy.	Both value transparency; women focus on external trust-building, men on balancing it with operational goals.
AI Leadership Approach	Frame AI as embedded in digital development; prioritize co-learning, inclusion, and cultural readiness.	Frame AI as organizational disruption; stress strategic alignment and learning as means to drive change.	Both see leadership as central; women stress collaboration and communication, men highlight strategic steering.
Regulatory Interpretation	Integrate ethics and compliance; emphasize responsibility in human-centered applications and long-term impact.	Describe regulation as constraint; focus on legal ambiguity, speed of change, and operational risk frameworks.	Both engage with regulation; women integrate it with ethics, men treat it as a boundary to innovation, flexibility, and operational speed.

5. Discussion

5.1 General Discussion

5.1.1 Reframing Gendered Ethical Attitudes Toward AI

This study set out to examine how gender shapes managers' attitudes toward AI in their organizations, with a focus on ethical aspects. While existing literature often presents clear

distinctions between male and female orientations toward AI, particularly in ethical domains (Eagly & Carli, 2003; Deng, Rao & Qian, 2023; Fraile-Rojas et al., 2025), our findings provide a more complex and nuanced picture in the leadership context. Using the Gioia methodology, this study developed a data structure with three aggregate dimensions: emotional ambivalence, cognitive interpretation of AI's function and capabilities, and leadership agency. These dimensions illustrate how managerial attitudes are shaped and theorize gender as a dynamic influence on how ethical concerns are defined, experienced, and enacted within organizational AI governance.

Our findings show that gender shapes how ethical attitudes toward AI are constructed and enacted in leadership, but in more nuanced ways than prior research suggests. While prior studies often emphasize women's stronger ethical orientation, this study brings a new perspective by examining these patterns in a managerial context, revealing more complex and sometimes contradictory dynamics. Gender influenced the formation and expression of these attitudes, with differences emerging in how ethical concerns were framed, justified, and embedded in leadership practices. We found broad convergence in the presence of ethical concerns among both male and female leaders. Nearly all participants articulated concerns around bias, transparency, accountability, and societal impact, issues that align with the principles of Human-Centered AI (Ryan & Stahl, 2021; Wilkens et al., 2023). However, these concerns took different forms across genders, expressed through affective, cognitive, and efficacy-related dimensions.

5.1.2 Affective Dimensions

Consistent with prior literature (Eagly & Carli, 2003; Deng, Rao & Qian, 2023), female leaders more frequently invoked relational and inclusion-oriented values such as fairness, dignity, and social justice. Their ethical beliefs were often embedded in systemic concerns about the organizational and societal implications of AI, particularly regarding vulnerable populations and democratic values. Male leaders, while no less ethically engaged, tended to emphasize governance logic, accountability, and system-level integrity, resonating with more instrumental approaches to ethics as outlined by Thiebes, Lins, and Sunyaev (2020), and Hickok (2020). This divergence does not contradict the literature so much as extend it. While Fraile-Rojas et al. (2025) argue that women enrich the ethical vocabulary around AI by emphasizing justice and pluralistic design, prior research has often underplayed that men, in

leadership contexts, also deeply engaged with ethical concerns, though oriented toward governance, policy, risk, and technical accountability.

Interestingly, only male participants noted that bias exists in humans too, with some suggesting AI could be less biased than humans, or even help reveal implicit human biases. This framing shifts the ethical focus away from AI itself and toward human fallibility, reflecting a more complex understanding of ethical risk that positions AI as both a potential threat and a tool for ethical reflection. However, this does not suggest that male participants were more ethically ambivalent overall. Female participants also expressed nuanced views, often emphasizing the trade-off between risk and potential, indicating a different but equally layered ethical stance. Thus, our findings indicate that gender shapes the type of ethics emphasized and the interpretive frameworks through which they are understood and enacted in AI contexts. This process appears to be effectively driven as emotional responses to ethical risk, such as concern, optimism, or ambivalence, played a role in how participants made sense of AI. This supports Whitley's (1997) view that affect shapes attitudes, as participants' emotional responses often guided how they interpreted and approached AI.

Drawing on Kolb and Brodie's (1982) view of affect as the emotional layer attached to mental representations, we acknowledge the role of affect in shaping how leaders make sense of AI. Our findings build on this by showing that these affective responses are not uniform, but appear to be shaped by gender, suggesting that emotional engagement with AI is itself gendered in how it informs ethical attitudes. Male leaders, who expressed stress or concern often approached AI more cautiously, while female leaders with more positive affect tended to see it as an opportunity. Sjöberg (2006) further emphasizes the role of affect in risk perception, and although our study finds that both men and women experience emotional ambivalence regarding AI, men were more likely to articulate stress, fear, or anxiety in explicit terms. Women embedded their affect in relational narratives, often linking emotional responses to concerns about social impact and brand ethics.

This partly contrasts with previous assumptions that women are more emotionally expressive and risk-averse. In fact, our findings suggest that male leaders may verbalize affect more directly in certain high-stake risk domains. While this does not necessarily indicate greater risk aversion, it may reflect a heightened sensitivity to specific types of ethical or reputational risk, suggesting that gender shapes not just emotional expression, but how such affective responses inform ethical attitudes toward AI. Additionally, in contrast to much of the existing

literature often positioning female leaders as more attuned to the human implications of automation (Deng, Rao & Qian, 2023; Nadeem et al., 2022), our study found that male participants more frequently expressed explicit sensitivity to the emotional and psychological consequences of AI on employees. They not only acknowledged, but often empathized with fears around job displacement and identity erosion, portraying a deeper affective engagement than female participants, who when asked, rather expressed that business development is an inevitable process. Therefore, these findings do not contradict earlier research but expand it by showing that male leaders also exhibit strong affective engagement, sometimes equal to or greater than that of female leaders which contributes to differently shaped ethical attitudes.

5.1.3 Self-Efficacy in Ethical AI Leadership

When it comes to confidence in working with AI, the findings support Naiseh et al. (2025), who argue that such confidence depends on having the right context and access to knowledge. Both genders agreed on the importance of fostering a supportive culture and broad employee engagement through the AI adoption process. However, female leaders often described that confidence in AI is something built through collaborative learning and alignment with ethical values, reflecting a more relationship-based and shared view of competence. Male leaders, in contrast, expressed confidence through decisiveness and clear strategic direction, showing a more goal-oriented and ability-grounded approach to leading AI efforts. This aligns with Whitley's (1997) argument that self-efficacy shapes attitudes, as our findings show that male and female leaders expressed confidence as both a prerequisite for, and a driver of, their attitudes toward AI. Their sense of self-efficacy was shaped through different organizational means, with women drawing confidence from collaboration and ethical alignment, while men derived it from strategic clarity and alignment. These findings suggest that gender shapes ethical attitudes toward AI through different expressions of self-efficacy leading to distinct ways of approaching AI's ethical dimensions.

5.1.4 Structural and Legal Constraints

Yet, structural dynamics also mediate these differences. Female leaders more frequently reported constraints in transforming ethical conviction into action due to reasons such as underrepresentation. This confirms findings by Huq, Cieślak and Sundberg (2024) and Chen and Hsu (2024), who argue that ethical agency is not only about values but also institutional empowerment. Male leaders, in contrast, described fewer barriers and greater behavioral

control, although some acknowledged the importance of cognitive and demographic diversity in avoiding ethical blind spots.

Furthermore, regulatory complexity shaped how leaders perceived their capacity to engage with AI responsibly, affecting their sense of control and clarity. This in turn seemed to affect how confident they felt in their ability to engage with AI, shaping their overall attitudes. While both genders acknowledged the ambiguity surrounding what regulations allow or restrict, their interpretations diverged in meaningful ways. Building on Ryan and Stahl's (2021) point that ethical principles are difficult to operationalize, our findings suggest that men and women interpret such ambiguity differently. For many female leaders, it created space for ethical reflection, resonating with prior research indicating that women in leadership tend to prioritize fairness, inclusion, and social responsibility in shaping AI governance (Deng, Rao, & Qian, 2023; Nadeem et al., 2022; Ryan & Stahl, 2021). In contrast, male leaders more often perceived this ambiguity as a confidence barrier and a constraint on innovation, highlighting it as a source of strategic friction leading to more negative attitudes towards AI.

5.1.5 Belief Structures

Additionally, our findings illustrate how belief structures, defined by Whitley (1997) as the cognitive dimension of attitudes, play a critical role in shaping attitudes toward AI. While both male and female leaders evaluated AI's capabilities in relation to trust and organizational fit, their beliefs were framed differently. Male leaders generally focused on internal validation, system logic, and technical reliability, while female leaders emphasized external credibility, relational responsibility, and visible human oversight highlighting different but complementary dimensions of trustworthy AI use. This suggests that while trust in AI is a shared concern, gender shapes how it is both conceptualized and enacted in organizational contexts, as differing belief structures shaped whether their attitudes leaned more positively or cautiously toward AI adoption.

5.1.6 Conclusion

Overall, our findings align with existing literature in some respects, while also challenging certain assumptions and contributing new insights that expand the current understanding. They reaffirm Whitley's (1997) three components of attitudes: affect, cognition, and self-efficacy, but show that gender shapes how these elements are expressed in organizational

contexts. They reaffirm that female leaders often adopt inclusive, stakeholder-oriented ethical frames in line with Eagly and Carli (2003), but contest the idea that female managers are more emotionally or ethically engaged than males. Our findings support theories that associate female leadership with participatory efficacy (Deng, Rao & Qian, 2023), but demonstrate that ethical sensitivity and caution are not predominantly female leadership traits, with male leaders in some cases exhibiting equal or greater emotional engagement and perceived risk.

In answering our research question, we find that gender shapes managerial attitudes toward AI through three interrelated dimensions: emotional ambivalence, cognitive interpretation of AI's function and capabilities, and expressions of leadership agency. Male and female leaders reflected deeply on AI's ethical dimensions but did so through different affective responses, belief structures, and confidence-building mechanisms.

In terms of affect, the study shows that gender shaped how emotional responses to AI were experienced and linked to ethical meaning-making. Female leaders more often expressed calm and optimism, grounding their concerns in relational values such as fairness, dignity, and inclusion. Their emotional engagement tended to reflect a broader sensitivity to social impact. Male leaders, while also ethically engaged, more frequently articulated stress, anxiety, and urgency, especially around accountability and risk. Though emotional ambivalence was shared, it took different forms, shaping how each group interpreted and approached ethical challenges. These affective differences point to emotion as a gendered pathway through which attitudes toward AI are shaped and expressed in leadership.

Cognitive interpretation of AI's function and capabilities reflected distinct gendered belief structures that shaped how leaders assessed the technology's ethical fit. Female leaders tended to believe that trustworthy AI depends on relational responsibility and visible human oversight, emphasizing alignment with human judgment and social values. Male leaders more often grounded their beliefs in technical reliability, internal validation, and system logic. While both groups acknowledged the importance of trust, these contrasting cognitive frames led to different attitudes: women generally approached AI with cautious optimism, while men more often emphasized potential risks and the need for control. These findings show that gender shapes how leaders conceptualize AI's role, limits, and ethical implications within organizations.

Leadership agency also emerged, where gender shaped attitudes toward AI. Female leaders tended to build confidence through collaborative learning and alignment with ethical values, reflecting a relational and participatory form of self-efficacy. Their sense of agency was rooted in collective understanding and inclusive leadership practices. Male leaders, by contrast, more often derived confidence from decisiveness, control, and strategic clarity, emphasizing a more pragmatic and structured leadership style. While both groups demonstrated strong commitment to ethical responsibility, their expressions of agency differed in emphasis and form. These divergent sources of self-efficacy influenced how leaders approached ethical complexity and responsibility in AI adoption, highlighting that leadership agency, too, is a gendered pathway through which attitudes toward AI are shaped.

As AI tools continue to advance and ethical expectations deepen, the ways leaders interpret, communicate, and legitimize AI use are likely to evolve. These findings underscore the need for organizations to foster inclusive environments that legitimize different styles of ethical reasoning and leadership. In doing so, companies can better navigate the ambiguity of emerging technologies, build trust and positive attitudes across diverse stakeholder groups, increasing organizational readiness and adoption rate while ensuring ethical use.

5.2 Theoretical contributions

This thesis contributes theoretically to the fields of gender studies, organizational theory, attitudinal frameworks, and AI ethics by exploring how gender shapes managers' attitudes toward AI, with a particular focus on ethical considerations. It offers four key contributions:

First, it reconceptualizes ethical attitudes towards AI, not as stable individual dispositions, but as situated and enacted practices embedded in organizational contexts. By foregrounding how ethical concerns are interpreted and operationalized in practice, the study highlights the role of gender in shaping the ways leaders engage with ambiguity, responsibility, and normative decision-making in relation to AI. Second, the study advances attitudinal theory by demonstrating that while the core structure of attitudes, comprising emotional, cognitive, and efficacy-related dimensions remains consistent, their expression is shaped by gendered patterns. Ethical attitudes toward AI are emotionally conveyed, cognitively framed, and enacted through perceived capability in ways that differ across gender lines. This contributes to a more nuanced understanding of how attitudes are formed and communicated.

Third, it advances the literature on Human-Centered Artificial Intelligence (HCAI) by situating ethical principles within the lived realities of organizational leadership. Rather than treating HCAI as a normative blueprint, the study uncovers how ethical ideals are refracted through contextual sensemaking, revealing tensions between strategic ambition, regulatory uncertainty, and personal accountability in AI adoption. Fourth, the study complicates essentialist accounts of gendered leadership in ethical domains. While prior research often positions women as inherently more socially attuned or ethically responsible, this thesis shows that ethical engagement is neither uniform nor fixed. Instead, it emerges through contextually grounded processes influenced by affect, leadership role, and institutional environment, calling for more nuanced, intersectional approaches to gender and ethical leadership in AI governance.

5.3 Practical implications

This study offers several implications for leaders navigating the implementation of AI within their organizations, particularly in ethically sensitive or human-facing contexts. Understanding these gendered variations in attitudes towards AI and ethical aspects of it in an organizational context can help organizations foster more effective and ethically aligned AI governance practices.

First, the findings highlight the importance of enabling multiple leadership styles in AI transformation efforts. Female leaders more frequently emphasized inclusive communication, cultural alignment, and collective learning, while male leaders leaned toward strategic clarity and systems-level thinking. Both approaches add value to responsible AI adoption. Organizations should therefore encourage diverse leadership involvement in AI initiatives, not only to balance technical and ethical concerns, but also to reflect different ways of understanding and responding to risk, accountability, and innovation. Understanding how to foster positive attitudes toward AI across diverse leadership styles can thus also serve as a strategic asset, enhancing organizational readiness and increasing the likelihood of successful, ethically grounded AI adoption.

Second, the study underscores that both communication and ethical action in AI implementation are shaped by leadership style and structural context. Female leaders framed communication around dialogue and shared responsibility, whereas men more often focused on internal alignment and procedural rollout. This points to the need for participatory

communication models that foster employee feedback, ethical reflection, and cross-functional knowledge exchange, rather than relying solely on top-down messaging. At the same time, the capacity to act ethically appears to not be evenly distributed. Female leaders frequently reported institutional barriers that constrained their ethical agency. This highlights the importance of not only empowering ethical voices but also redesigning organizational structures to reduce barriers to action. Such redesign includes promoting psychological safety, redistributing authority, and embedding ethical checkpoints within AI development and deployment workflows. Without these supports, ethical leadership risks being performative rather than transformative.

Third, regulatory ambiguity emerged as a factor that affects perceived self-efficacy and ultimately attitudes. Leaders, especially women, sometimes saw this as an opportunity for ethical reflection, while others viewed it as a barrier to innovation. Managers should therefore be trained not only in legal compliance, but in interpreting regulations in ways that align with their company's ethical commitments and strategic goals. Creating internal structures for ethical deliberation such as cross-functional advisory boards or participatory risk assessments can support this process. Finally, organizational cultures that legitimize ethical engagement across gendered expressions, from affective concerns to structural critique, are more likely to succeed in implementing human-centered, sustainable AI strategies. Diversity in leadership is not only an issue of fairness, but of robustness in navigating AI's uncertain future.

6. Limitations and Future Research

This study provides nuanced insights into how gender shapes ethical engagement in AI implementation, yet several limitations should be acknowledged. First, while the sample included a balanced mix of male and female leaders, it was limited to Swedish organizations. Cultural context plays a significant role in shaping leadership norms and ethical discourses; thus, findings may not be transferable to settings with different socio-political or organizational cultures. Second, although the study draws on semi-structured interviews to capture subjective meaning-making, it relies on self-reported data. As with any such method, there is a risk that participants' accounts reflect idealized narratives rather than enacted practices.

While we addressed this through reflexive interpretation and theoretical tools such as ethics washing, future studies could complement interview data with observational or ethnographic

methods to explore the enactment of ethical values in real-time decision-making. Future studies could also explore how gender influences managerial attitudes toward AI across different industries and organizational contexts. It would also be valuable to investigate how organizational structures such as leadership hierarchies or internal power dynamics mediate gendered expressions of ethical concern. Finally, cross-cultural studies could further illuminate how societal norms and institutional conditions shape the relationship between gender, ethics, and AI leadership.

7. Appendix.

Appendix A. List of interview questions in English

Ice Breaker: Before we dive into AI and decision-making, let's ease in with a little fun question - if AI could take over one of your daily work tasks, which one would you happily delegate, and why?

- **1. Introduction and Background Information**
 - Can you describe your role in your organization and your level of involvement with AI-related decision-making?
 - How long have you been working in managerial or executive roles?
 - Briefly describe how your organization currently uses AI, and what are the primary goals of AI implementation?
 - How big influence do you have over these decisions regarding AI implementation and usage in this organization?
- **AI Decision-Making Processes**
 - When implementing AI in your company or discussing it, what has the general decision process looked like?
 - How do you assess which AI technologies are suitable for your organization?
 - What factors do you consider most important when determining how to use/implement AI into your company's operations?
- **AI Governance, Risks, and Organizational Strategy**
 - What risks, if any, do you associate with AI usage & implementation in your organization?
 - Have you in your role made sure to implement strategies to monitor and evaluate AI systems after implementation? And if so, what do you measure?
- **AI and Stakeholder Engagement**
 - When making AI-related decisions, how do you incorporate stakeholder perspectives (e.g., employees, customers, regulators) and how do you communicate AI-related decisions and information to them?
 - Do you have any KPI's to track AI performance and outcomes?
 - Or what KPI's do you think are especially important?
- **Ethical and Social Considerations in AI**

- Have you throughout AI implementation or usage ever encountered situations where ethical concerns needed to be considered?
 - If so, can you describe them and how they were addressed?
 - Could you have addressed these concerns differently?
- How do you try to make sure that potential issues such as fairness, fear, resistance, and transparency in AI systems are handled?
- What do you perceive as the biggest challenges and risks organizations face when it comes to implementing AI ethically?
 - What does ethical AI mean to you?
- **Barriers and Challenges in AI Leadership**
 - What recommendations would you make to ensure responsible AI governance in organizations?
 - Have you experienced any barriers or resistance as a leader in your company, with regards to AI initiatives (codes of conduct, KPI's, transparency measures etc)
 - Have you noticed different amounts of resistance depending on different people
 - Regarding gender, have you noticed any differences?
 - Have you observed any differences between various leaders' approaches towards AI and governance, for instance, based on leadership style, professional background, or other personal characteristics?"
 - If so, what factors do you think influence these differences?
 - What about gender?"
 - What improvements do you think organizations should make to enhance responsible & sustainable AI adoption?
 - What about in your role and organization?

Appendix B. List of interview questions in Swedish

Icebreaker: Innan vi dyker ner i AI och beslutsfattande, låt oss börja lite lätt - om AI kunde ta över en av dina dagliga arbetsuppgifter, vilken skulle du med glädje delegera, och varför?

- **Introduktion och Bakgrundsinformation**
 - Kan du beskriva din roll i organisationen och i vilken utsträckning du är involverad i AI-relaterat beslutsfattande?
 - Hur länge har du arbetat i chefs- eller ledarroller?
 - Beskriv kort hur er organisation i dagsläget använder AI och vad huvudmålen med AI-implementeringen är?
 - Vilka förändringar har organisationen gått igenom under denna resa?
 - Hur stort inflytande har du över beslut kopplade till AI-implementering och användning i organisationen?
- **Beslutsprocesser kring AI**
 - När ni implementerat AI i er organisation eller diskuterat det, hur har beslutsprocessen generellt sett ut?
 - Hur bedömer ni vilka AI-teknologier som är lämpliga för er organisation?

- Vilka faktorer anser du vara viktigast när ni bestämmer hur AI ska användas och implementeras i er verksamhet?
- **AI-styrning, Risker och Organisationsstrategi**
 - Vilka risker, om några, associerar du med AI-användning och -implementering i er organisation?
 - Har du i din roll sett till att strategier finns för att följa upp och utvärdera AI-system efter implementering? Om ja, vad mäter ni?
- **AI och Intressent-engagemang**
 - När AI-relaterade beslut fattas, hur inkluderar ni intressenters/stakeholders perspektiv (t.ex. medarbetare, kunder, tillsynsmyndigheter) och hur kommunicerar ni AI-beslut och information till dem?
 - Har ni några KPI:er för att följa upp AI:s prestation och resultat?
 - Vilka KPI:s tycker du är speciellt viktiga?
- **Etiska och Sociala Aspekter av AI**
 - Har du vid AI-implementering eller användande stött på situationer där etiska överväganden har behövt tas i beaktande?
 - Om ja, kan du beskriva dessa situationer och hur de hanterades?
 - Hade du kunnat hantera dessa situationer annorlunda?
 - Hur försöker ni säkerställa att frågor som rättvisa, oro, motstånd och transparens hanteras vid användning av AI?
 - Vad ser du som de största utmaningarna och riskerna för organisationer när det gäller att implementera AI på ett etiskt sätt?
 - Vad betyder etisk AI för dig?
- **6. Hinder och Utmaningar i AI-ledarskap**
 - Vilka rekommendationer skulle du ge för att säkerställa ansvarsfull AI-styrning i organisationer?
 - Har du som ledare upplevt några hinder eller motstånd kring AI-initiativ (uppförandekoder, KPI:er, transparens-åtgärder etc.)?
 - Har du märkt av olika nivåer av motstånd beroende på vilka personer det rör sig om?
 - Vad gäller kön, har du upplevt skillnader?
 - Har du observerat skillnader i hur olika ledare närmar sig AI och styrning, till exempel beroende på ledarstil, professionell bakgrund eller andra personliga egenskaper?
 - Om ja, vilka faktorer tror du påverkar dessa skillnader?
 - Vad gäller kön?
 - Vilka förbättringar anser du att organisationer bör göra för att främja en ansvarsfull och hållbar AI-användning?
 - Vad gäller din roll och din organisation?

Appendix C. AI Appendix

Given the known risks associated with generative AI, such as hallucination effects, embedded data biases, and unverifiable outputs, AI was not used for any form of analysis, interpretation, or knowledge generation. This precaution was taken to preserve the methodological integrity of the study and ensure the academic reliability of its findings. Artificial intelligence was used selectively to support the research process in a limited and transparent manner. For transcription purposes, Microsoft's AI-based tools were used to generate initial drafts of interview transcripts, which were then carefully reviewed and manually refined by the researchers. For other purposes, the only generative AI tool utilized was ChatGPT-4. Its use was strictly limited to linguistic refinement, such as improving clarity, enhancing academic tone, increasing conciseness proposing synonyms and ensuring smoother flow in written expression.

Additionally, ChatGPT-4 was employed to translate Swedish interview quotations into English, with the intention of minimizing subjective distortions that might arise from individual interpretation and due to the fact that ChatGPT-4's translation has higher translation accuracy than other translation tools. Both authors then reviewed and verified the accuracy of the translated material.

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