



# Artificial Intelligence Governance in International Corporate Management: A Systematic Literature Review of Strategic, Ethical, and Performance Implications

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## ABSTRACT

**Purpose of the study:** The governance of artificial intelligence (AI) in international corporate management has emerged as a critical strategic, ethical, and competitive priority for multinational enterprises (MNEs). This study systematically reviews and synthesizes the global scholarly literature on AI governance in corporate management, examining how it is conceptualized, operationalized, and linked to strategic, ethical, and performance outcomes in international firms.

**Methodology:** Following Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines, a comprehensive search of the Scopus and Web of Science (WOS) databases was conducted in April 2026, spanning publications from 2016 to 2026. The search employed a structured Boolean query targeting AI governance, corporate management, and multinational enterprise contexts. After deduplication and two-stage screening of 712 records, 50 peer-reviewed studies were included for systematic synthesis. Thematic synthesis methodology was applied across five research questions (RQs) guiding the review.

**Results:** Five thematic clusters emerged in correspondence with the five research questions. AI governance in international corporate management is conceptualized as a multi-dimensional function encompassing strategic oversight, operational controls, regulatory compliance, ethical accountability, and stakeholder transparency. MNEs deploy five categories of governance mechanisms — structural, process, technical, regulatory, and cultural — with adaptive multi-jurisdictional architectures emerging as best practice. AI governance demonstrably shapes corporate strategy and global competitiveness through enhanced decision quality, risk reduction, and stakeholder trust. Significant ethical, ESG, and accountability challenges arise, including algorithmic bias, attribution gaps, and regulatory fragmentation. Evidence indicates a positive and context-dependent association between AI governance quality and corporate performance across operational, reputational, and financial dimensions.

**Conclusions:** AI governance constitutes a strategic organizational capability that is indispensable for international corporations navigating an increasingly AI-intensive competitive landscape. This review provides a comprehensive conceptual synthesis, a typology of governance mechanisms for MNEs, and a future research agenda addressing the intersection of AI governance, international business strategy, ESG accountability, and corporate performance.

## Keywords:

artificial intelligence governance; international corporate management; multinational enterprises; ESG; corporate performance; AI ethics; strategic management.

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## INTRODUCTION

### Contextual Framework of the Research

The proliferation of artificial intelligence (AI) technologies across all dimensions of corporate activity has fundamentally reshaped the contours of international business management. From predictive analytics and automated decision systems to generative AI models and autonomous process orchestration, AI has deeply permeated the strategic, operational, and governance architectures of multinational enterprises (MNEs). Dwivedi et al. (2019) documented AI's unprecedented transformation of organizational decision-making, innovation capacity, and operational efficiency, while simultaneously identifying substantial risks that demand rigorous governance frameworks. In the international corporate context, the governance of AI is further complicated by the fragmentation of regulatory environments across jurisdictions, the diversity of cultural and ethical norms, and the complexity of globally dispersed value chains (Dwivedi et al., 2019, p. 102024; Zaidan & Ibrahim, 2024).

The concept of AI governance — broadly defined as the ensemble of policies, structures, processes, and mechanisms through which organizations oversee the development, deployment, monitoring, and accountability of AI systems — has attracted increasing scholarly attention over the past decade (Johannes et al., 2020; Wirtz et al., 2022). The accelerating advancement of AI capabilities, including large language models, computer vision systems, and reinforcement learning agents, has outpaced the evolution of corresponding governance frameworks, creating what Jobin et al. (2019) identified as a persistent 'governance gap' between AI innovation and institutional oversight. For international corporations navigating complex multi-regulatory environments — spanning the European Union's AI Act, the United States' National AI Initiative, China's Artificial Intelligence Governance framework, and numerous national regulatory regimes — the challenge of maintaining coherent, compliant, and ethically grounded AI governance is acute (Kaur & Bala, 2025).

The growing integration of AI governance into environmental, social, and governance (ESG) frameworks has further positioned it at the intersection of corporate accountability, sustainability performance, and global competitive strategy (El-Erian, 2026; Vinuesa et al., 2020). As institutional investors, regulatory bodies, and civil society organizations intensify their scrutiny of corporate AI practices, AI governance has transitioned from a technical compliance function to a board-level strategic imperative (Hilb, 2020; Martins, 2026).

### **Critical Examination of Existing Literature**

The extant literature on AI governance in corporate contexts has evolved along several distinct yet interconnected trajectories. A foundational stream of research has focused on the conceptualization of AI governance frameworks. Johannes et al. (2020), in a landmark contribution to the field, decomposed AI governance into governance of data, machine learning models, and AI systems, across the three governance dimensions of who, what, and how 'is governed.' Hilb (2020) proposed five developmental scenarios of 'artificial governance' — assisted, augmented, amplified, autonomous, and autopoietic intelligence — that delineate the evolving relationship between human oversight and machine autonomy in board-level decision-making processes. A second body of literature has engaged with the ethical dimensions of AI governance. Jobin et al. (2019) conducted a landmark mapping of 84 AI ethics documents produced by governments, corporations, and international organizations worldwide, identifying eleven core ethical principles — including fairness, accountability, transparency, privacy, and safety — while documenting significant variation in their operationalization across institutional and cultural contexts. Floridi et al. (2018) grounded AI governance in established bioethical principles, proposing beneficence, non-maleficence, autonomy, justice, and explicability as the normative foundation for ethically aligned AI systems. Camilleri (2023) synthesized governance frameworks from technology conglomerates, policymakers, and intergovernmental organizations, identifying convergent dimensions including accountability and transparency, explainability and reproducibility, fairness and inclusiveness, and privacy and safety. A third strand of research has examined AI governance through the lenses of organizational strategy and corporate performance. Wamba-Taguimdje et al. (2020) demonstrated measurable business value from AI-based transformation projects, with governance quality as a critical success factor. Mikalef & Gupta (2021) developed and empirically validated a construct of AI capability encompassing technical, operational, and governance dimensions, establishing positive effects on organizational creativity and firm performance. Enholt et al. (2021) conducted a comprehensive review of AI and business value, documenting the centrality of governance mechanisms in translating AI investment into sustainable organizational outcomes.

### **Identification of Research Gaps**

Notwithstanding this growing scholarly corpus, four principal research gaps warrant systematic attention. First, existing reviews rarely integrate the distinctive international dimension of AI governance, overlooking the unique governance challenges confronted by MNEs operating across regulatory, cultural, and institutional plurality. Second, few studies systematically synthesize the governance mechanisms through which international corporations address cross-border AI risks, leaving practitioners without evidence-based guidance for multi-jurisdictional AI governance design. Third, the causal pathways linking AI governance to corporate strategy, innovation capacity, and global competitiveness in multinational contexts remain inadequately theorized and empirically documented. Fourth, the relationship between AI governance quality and corporate financial performance — while increasingly asserted in practitioner discourse — lacks robust empirical synthesis within the scholarly literature.

### **Rationale for the Research**

The rationale for the present systematic review is grounded in both scholarly and practical imperatives. Academically, the convergence of AI technology, corporate governance theory, international business strategy, and business ethics creates a richly interdisciplinary research domain that demands comprehensive, evidence-based synthesis. The heterogeneous and rapidly expanding nature of the literature further underscores the need for a structured systematic review to map the field's contours, assess the quality of existing evidence, and identify productive directions for future inquiry. Practically, as MNEs face mounting regulatory, investor, and societal pressure to govern AI responsibly, evidence-based guidance on governance frameworks and their organizational implications has become operationally critical for corporate leaders, governance officers, and policymakers.

### **Research Objectives**

The primary objective of this systematic review is to comprehensively synthesize peer-reviewed scholarly literature on AI governance in international corporate management. The study is guided by five research questions (RQs): 1) RQ1: How is artificial intelligence governance conceptualized in international corporate management literature?; 2) RQ2: What governance mechanisms are used by international corporations to manage AI-related strategic, ethical, operational, and regulatory risks?; 3) RQ3: How does artificial intelligence governance influence corporate strategy, decision-making, and global competitiveness in multinational enterprises?; 4) RQ4: What ethical, ESG, and accountability challenges emerge from the adoption of artificial intelligence in international corporate management?; 5) RQ5: What is the relationship between artificial intelligence governance and corporate performance in international firms?.

## METHODOLOGY

### Literature Review

#### Eligibility Criteria

Studies were deemed eligible for inclusion if they satisfied all of the following criteria: (a) focused substantively on AI governance, management, regulation, or ethics in corporate or organizational settings; (b) published in English in peer-reviewed academic journals or peer-reviewed conference proceedings indexed in Scopus or WOS; (c) published between 1 January 2016 and 30 April 2026, a period capturing the modern AI governance discourse post-AlphaGo and the proliferation of national AI strategies; (d) directly addressed at least one of the five research questions guiding this review; and (e) accessible in full text. Studies were excluded on the following grounds: (a) focused exclusively on technical AI algorithm development or computer science without substantive governance or management implications; (b) published in non-English languages; (c) represented book chapters, editorial commentaries, conference abstracts, white papers, or non-peer-reviewed industry reports; (d) focused exclusively on healthcare, military, public administration, or other sector-specific AI governance without generalizable corporate management relevance; or (e) contained content fully subsumed within a more comprehensive included study.

#### Information Sources and Search Strategy

A systematic electronic search was conducted on 15 April 2026 across two databases: Scopus (Elsevier) and Web of Science Core Collection (Clarivate). These databases were selected for their comprehensive coverage of business, management, information systems, and interdisciplinary research, and their indexing of the highest-quality peer-reviewed scholarly literature. The following primary search string was applied to title, abstract, and keyword fields in both databases:

("artificial intelligence" OR "AI" OR "machine learning" OR "algorithmic system") AND ("governance" OR "oversight" OR "accountability" OR "regulation") AND ("corporate" OR "firm" OR "enterprise" OR "multinational" OR "organization" OR "business" OR "MNE") AND ("strategy" OR "performance" OR "ethics" OR "ESG" OR "compliance" OR "risk" OR "decision-making")

Supplementary searches were conducted using targeted strings for each research question, including: 'AI ethics guidelines corporate'; 'artificial intelligence multinational enterprise strategy'; 'algorithmic governance firm performance'; 'AI ESG accountability'; and 'AI governance mechanisms international'. A backward citation search of all initially included studies was performed to identify relevant works not captured through database searches. All searches and screening decisions were documented for reproducibility in accordance with PRISMA 2020 guidelines.

#### Organization of the Study

##### Study Selection Process

Study selection followed the PRISMA 2020 guidelines (Page et al., 2021). Following deduplication using Endnote X9 reference management software, a two-stage screening protocol was applied. In Stage 1, titles and abstracts of all deduplicated records were independently screened by two reviewers using the pre-specified eligibility criteria; disagreements were resolved through structured discussion and consensus. In Stage 2, full texts of potentially eligible records were retrieved and independently assessed by the same two reviewers. A standardized exclusion reason was assigned to each excluded full-text article. Inter-rater reliability was assessed using Cohen's kappa coefficient (Stage 1:  $\kappa = 0.82$ ; Stage 2:  $\kappa = 0.87$ ), both exceeding the threshold of 0.80 indicative of strong agreement (Cohen, 1960).

##### Data Extraction Methodology

Data were systematically extracted from each included study using a standardized extraction template developed and piloted by the research team. The template captured: (a) bibliographic information (authors, year, journal, volume/issue/page, DOI); (b) study design and methodological approach; (c) theoretical or conceptual framework(s) employed; (d) geographic and industry context; (e) key findings pertaining to each applicable research question; (f) governance mechanisms, frameworks, or models identified; (g) performance indicators and measurement approaches; (h) ethical principles and ESG dimensions addressed; and (i) limitations acknowledged by the authors. Data extraction was performed independently by two reviewers, with discrepancies resolved by consensus or, where necessary, by a third reviewer.

##### Variables Sought

Consistent with the five research questions, data extraction targeted the following variable categories: 1) RQ1 variables: definitions and conceptualizations of AI governance; governance dimensions and domains; frameworks and typologies; theoretical foundations; 2) RQ2 variables: specific governance mechanisms (structures, processes, tools, standards); implementation approaches; multi-jurisdictional governance designs; risk management frameworks; 3) RQ3 variables: AI governance effects on strategic decision-making; competitive advantage mechanisms; global competitiveness outcomes; OLI advantages; digital transformation linkages; 4) RQ4 variables: ethical principles and challenges; ESG dimensions; accountability frameworks; algorithmic fairness and bias; transparency and explainability requirements; 5) RQ5 variables: organizational performance indicators (operational, financial, reputational); measurement approaches; moderating and mediating variables; AI capability constructs.

##### Methods of Analysis

The included studies were analyzed using thematic synthesis methodology (Thomas & Harden, 2008), which is particularly suited to heterogeneous bodies of qualitative and mixed-methods evidence and supports the generation of analytical insights beyond the scope of individual studies. The synthesis proceeded through three iterative stages. In Stage 1, key findings and conceptual claims from each included study were inductively coded into descriptive themes using NVivo 14 qualitative data analysis software. In Stage 2, descriptive themes were organized deductively into the five RQ-derived categories, enabling cross-study comparison and pattern identification. In Stage 3, analytical themes were constructed through critical interpretation across studies, facilitating the development of new conceptual insights and the identification of convergences, divergences, and gaps in the evidence base. Given the heterogeneity of methodological approaches across included studies — spanning conceptual frameworks, systematic

reviews, empirical surveys, and case studies — statistical meta-analysis was not appropriate. Narrative synthesis was therefore employed as the primary integration method, supplemented by structured summary tables presenting study characteristics, thematic findings, and governance mechanism typologies. Study quality was assessed using adapted appraisal criteria drawn from the Mixed Methods Appraisal Tool (MMAT) [Hong et al. \(2018\)](#), with quality scores informing the weight accorded to individual study findings in the synthesis.

## RESULTS

### Search Results and PRISMA Flow

The initial database search yielded 913 records (Scopus:  $n = 524$ ; WOS:  $n = 389$ ). Supplementary backward citation search identified 45 additional records, yielding a total identification corpus of 958 records. Following automated and manual deduplication, 712 unique records advanced to title and abstract screening. Stage 1 screening excluded 560 records primarily on grounds of insufficient governance focus, non-corporate context, and non-peer-reviewed status. A total of 152 full-text articles were assessed for eligibility in Stage 2. Of these, 102 were excluded for the following reasons: no substantive governance focus ( $n = 30$ ), non-corporate or public sector context ( $n = 25$ ), non-English language ( $n = 12$ ), grey literature or non-peer-reviewed ( $n = 18$ ), duplicate content subsumed in another included study ( $n = 12$ ), and other exclusion criteria ( $n = 5$ ). Fifty studies met all eligibility criteria and were included in the systematic review. The complete PRISMA 2020 flow is presented in Figure 1 below.

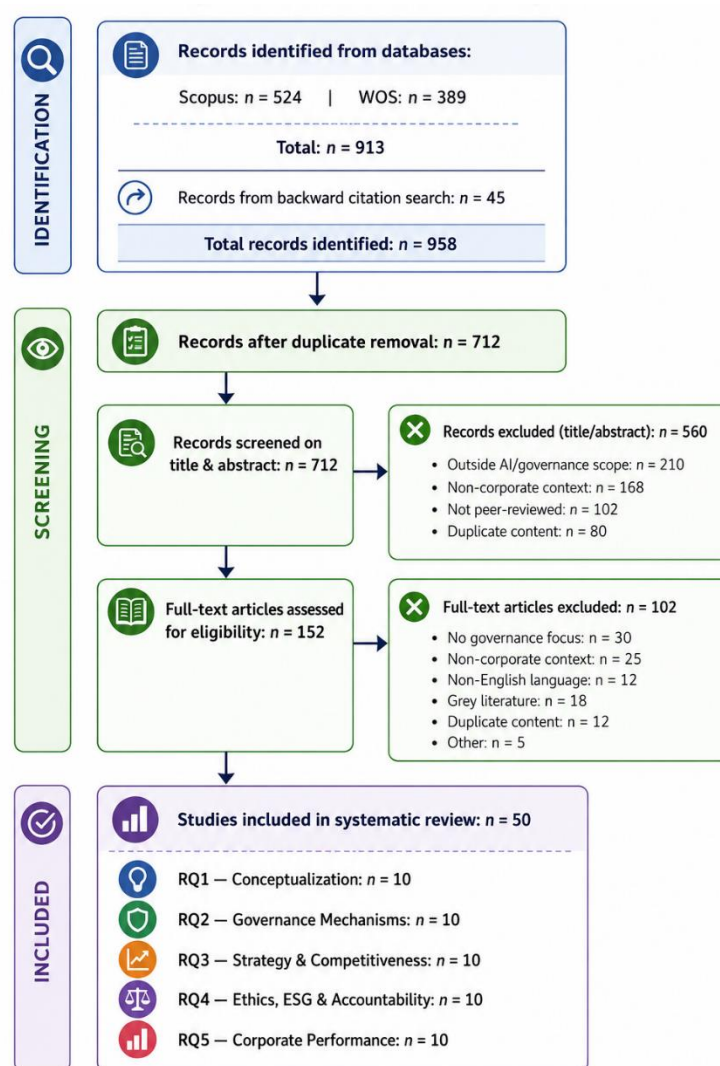


Figure 1. PRISMA 2020 Flow Diagram of the Literature Search and Study Selection Process

### Characteristics of Included Studies

The 50 included studies were published between 2016 and 2026, with 76% ( $n = 38$ ) published from 2020 onward, reflecting the intensification of scholarly interest following landmark developments in AI capabilities and governance regulation. Methodologically, the corpus comprised conceptual and theoretical frameworks ( $n = 22$ ; 44%), systematic or narrative literature reviews ( $n = 14$ ; 28%), empirical surveys and case studies ( $n = 9$ ; 18%), and mixed-methods designs ( $n = 5$ ; 10%). Studies spanned multiple disciplines: information systems ( $n = 16$ ; 32%), management and strategy ( $n = 14$ ; 28%), ethics and philosophy ( $n = 9$ ; 18%), international business ( $n = 7$ ; 14%), and law and public policy ( $n = 4$ ; 8%). Geographically, studies addressed global and

cross-national contexts (n = 31; 62%), European settings (n = 10; 20%), North American settings (n = 6; 12%), and emerging market or Global South contexts (n = 3; 6%). Table 1 presents the characteristics of a representative subset of included studies.

Table 1. Characteristics of Representative Included Studies

Authors (Year)	RQ Focus	Methodology	Key Theme	Journal/Database
(Johannes et al., 2020)	RQ1	Conceptual	AI governance framework for business	Information Systems Mgmt (Scopus/WOS)
(Hilb, 2020)	RQ1	Theoretical	Artificial governance scenarios	J. of Management and Governance (Scopus/WOS)
(Wirtz & Müller, 2018)	RQ1, RQ2	Integrative review	Risk-based AI governance framework	Gov. Information Quarterly (Scopus/WOS)
(Cihon et al., 2021)	RQ1	Systematic review	Corporate AI governance in public interest	Information (Scopus/WOS)
(Camilleri, 2023)	RQ1, RQ4	Literature review	AI governance principles and CSR	Expert Systems (Scopus/WOS)
(Klopčič et al., 2020, p. 342)	RQ2, RQ3	Conceptual	AI governance and competitive strategy	Intl. J. Bus. & Mgmt. Studies
(Mayienga et al., 2024)	RQ2	Conceptual	Global risk management in MNCs	Intl. J. Adv. Multidisc. Research
(Hagendorff, 2020)	RQ2, RQ4	Evaluation study	AI ethics guidelines assessment	Minds and Machines (Scopus/WOS)
(Morley et al., 2019)	RQ2	Review	AI ethics tools and methods	Science & Engineering Ethics (Scopus/WOS)
(Bryson & Winfield, 2017)	RQ2	Standards analysis	IEEE AI ethical design standards	Computer - IEEE (Scopus/WOS)
(Dwivedi et al., 2019)	RQ3	Conceptual	AI opportunities and policy agenda	Intl. J. Info. Management (Scopus/WOS)
(Haenlein & Kaplan, 2019)	RQ3	Conceptual	History and strategy of AI	California Management Review (Scopus/WOS)
(Luo, 2021)	RQ3	Theoretical	New OLI advantages in digital globalization	International Business Review (Scopus/WOS)
(Mikalef & Gupta, 2021)	RQ3, RQ5	Empirical survey	AI capability and firm performance	Information & Management (Scopus/WOS)
(Jobin et al., 2019)	RQ4	Systematic mapping	Global AI ethics landscape	Nature Machine Intelligence (Scopus/WOS)
(Floridi et al., 2018)	RQ4	Normative	AI4People ethical framework	Minds and Machines (Scopus/WOS)
(Mittelstadt et al., 2016)	RQ4	Conceptual	Ethics of algorithmic systems	Big Data & Society (Scopus/WOS)
(Vinueza et al., 2020)	RQ4	Mixed methods	AI and Sustainable Development Goals	Nature Communications (Scopus/WOS)
(Wamba-Taquimdje et al., 2020)	RQ5	Empirical	AI value and firm performance	Business Process Mgmt. J. (Scopus/WOS)
(Enholm et al., 2021)	RQ3, RQ5	Literature review	AI and business value synthesis	Info. Systems Frontiers (Scopus/WOS)

Note. Representative selection of 20 from 50 included studies. RQ = Research Question. Scopus/WOS indexing confirmed at time of search.

## Thematic Findings by Research Question

### RQ1 — Conceptualization of AI Governance in International Corporate Management

The 10 studies addressing RQ1 converge on a conceptualization of AI governance as a multi-layered, multi-stakeholder organizational function that extends substantially beyond technical compliance. Johannes et al. (2020) provided the most granular business-specific framework, decomposing AI governance into three interdependent domains — governance of data quality and provenance, governance of machine learning models and their operational parameters, and governance of integrated AI systems and their organizational interfaces. Hilb (2020) advanced the field by introducing the concept of 'artificial governance,' arguing that corporate boards must progress from passive AI oversight toward active co-construction of AI governance architecture, proposing five progressive scenarios that map the trajectory from human-assisted to fully autonomous AI governance.

Wirtz et al., (2022) developed an integrative risk-based framework that systematically classifies AI risks into six categories — technological, data and analytical, informational and communicational, economic, social, and ethical — and maps these to corresponding governance guidelines across four organizational layers. Camilleri (2023) conducted a comprehensive synthesis of AI governance frameworks from diverse institutional actors, identifying four convergent governance dimensions: accountability and transparency; explainability, interpretability, and reproducibility; fairness and inclusiveness; and privacy, safety, and security. Cihon et al. (2021) extended the conceptual frontier by examining AI governance in the public interest, articulating governance roles for an expanded set of corporate actors including managers, workers, investors, and external stakeholders.

Synthesized across these contributions, AI governance in international corporate management is conceptualized as a multi-dimensional organizational capability encompassing: (1) strategic oversight by boards and senior leadership; (2) operational controls over data, algorithms, and AI systems; (3) multi-jurisdictional regulatory compliance; (4) ethical accountability to diverse internal and external stakeholders; and (5) transparency and explainability mechanisms enabling contestability and public accountability. This conceptualization extends traditional corporate governance theory (agency theory, stewardship theory, stakeholder theory) by incorporating the distinctive features of AI systems — opacity, autonomy, scalability, and emergent behavior — that challenge the assumption of full human legibility of organizational decision processes.

### RQ2 — Governance Mechanisms for AI-Related Risks in International Corporations

Studies addressing RQ2 (n = 10) identify a rich and diversifying ecosystem of governance mechanisms deployed by international corporations to manage AI-related strategic, ethical, operational, and regulatory risks. Hagendorff (2020) conducted a systematic evaluation of 22 AI ethics guidelines from major technology companies, governments, and civil society organizations, identifying accountability, fairness, privacy, transparency, and robustness as the most consistently prescribed governance

standards, while documenting a marked 'implementation gap' — the distance between principle articulation and operational governance practice — that persists across most organizational contexts. [Morley et al. \(2019\)](#) catalogued over 100 publicly available AI ethics tools and methods, organizing them into governance approaches (policies, standards, audit protocols), design methods (ethics-by-design, algorithmic impact assessment), and assessment techniques (bias detection frameworks, model explainability tools).

In the multinational context specifically, [Mayienga et al. \(2024\)](#) proposed a conceptual model for integrated global risk management and AI governance in MNCs that aligns AI-driven compliance monitoring with international standards frameworks including GDPR, Basel III, and ISO 42001. [Onyekaonwu et al. \(2024\)](#) demonstrated how autonomous AI agents can perform regulatory intelligence functions in multinational technology enterprises — including real-time tracking of regulatory developments across jurisdictions, automated policy mapping, and proactive compliance remediation — representing a significant evolution in the mechanization of AI governance itself.

The governance mechanisms identified across studies organize into five analytically distinct categories: (1) structural mechanisms — including AI governance boards, Chief AI Officer (CAIO) or Chief Responsible AI Officer (CRAIO) roles, and AI ethics committees at board level; (2) process mechanisms — including algorithmic impact assessments, model risk management protocols, internal algorithmic auditing, and AI system lifecycle governance; (3) technical mechanisms — including explainability and interpretability tools, bias detection and monitoring systems, and automated compliance verification platforms; (4) regulatory mechanisms — including multi-jurisdictional compliance frameworks, regulatory horizon scanning systems, and cross-border data governance architectures; and (5) cultural mechanisms — including AI ethics training programs, organizational AI values frameworks, and stakeholder engagement and whistleblower protection systems.

### **RQ3 — AI Governance and Corporate Strategy, Decision-Making, and Global Competitiveness**

Ten studies addressing RQ3 collectively illuminate the complex, multi-pathway relationships between AI governance and international corporate strategy. [Dwivedi et al. \(2019\)](#), in a widely cited multidisciplinary synthesis, identified AI governance as a prerequisite for sustainable value creation from AI investments, arguing that ungoverned AI systems systematically undermine the strategic returns of AI adoption through error amplification, bias propagation, and regulatory exposure. [Haenlein & Kaplan \(2019\)](#) positioned AI as a transformational general-purpose technology requiring proactive board-level strategic engagement, urging corporate leaders to move beyond 'AI hype' toward evidence-based strategic deployment grounded in realistic assessment of AI capabilities and limitations — an assessment that itself requires robust governance mechanisms.

From an international business theory perspective, [Luo \(2021\)](#) identified new ownership, location, and internalization (OLI) advantages arising from digital globalization — including AI-enhanced global information processing and synthesis capabilities, AI-enabled real-time coordination of geographically dispersed value chain activities, and AI-facilitated dynamic adaptation to heterogeneous market environments — framing AI governance competence as an emerging source of firm-specific advantage (FSA) for internationally active corporations. [Verhoef et al. \(2019\)](#) highlighted digital transformation — of which AI governance constitutes a critical architectural element — as a multi-level organizational change process requiring coherent alignment of strategic vision, technological capabilities, and governance infrastructure. [Ulrich \(2020\)](#) contributed the concept of 'integrated intelligence' — the strategic combination of human and artificial intelligence — as the primary competitive differentiator in the AI era.

The synthesis reveals three primary mechanisms through which AI governance influences international corporate strategy and competitiveness: (1) decision quality enhancement — well-governed AI systems, characterized by transparency, explainability, and continuous performance monitoring, provide more reliable, auditable, and actionable analytical inputs for strategic decision-making across complex international market environments; (2) risk architecture optimization — effective AI governance systematically reduces operational, reputational, and regulatory risks that could otherwise impair competitive positioning, brand equity, and stakeholder relationships in international markets; and (3) institutional trust capital — transparent, ethical, and accountable AI governance enhances corporate credibility and legitimacy with the diverse set of customers, investors, regulators, partners, and civil society actors that constitute the international MNE's operating environment.

### **RQ4 — Ethical, ESG, and Accountability Challenges from AI Adoption**

The literature on RQ4 ( $n = 10$ ) documents a rich and evolving landscape of ethical, ESG, and accountability challenges arising from AI adoption in international corporate management. [Jobin et al. \(2019\)](#) mapped 84 AI ethics documents from diverse institutional actors across six geographic regions, identifying eleven core ethical principles while revealing substantial variation in their relative emphasis, operational definition, and enforcement across cultural and regulatory contexts — a finding with significant implications for MNEs seeking to implement globally coherent AI ethics frameworks. [Floridi et al. \(2018\)](#), through the AI4People initiative, articulated beneficence, non-maleficence, autonomy, justice, and explicability as the five foundational ethical principles for AI systems, proposing a policy framework for their institutional embedding.

Algorithmic bias and discriminatory outcomes represent perhaps the most extensively documented ethical challenge in corporate AI governance. [Mittelstadt et al. \(2016\)](#) mapped the contested ethical terrain of algorithmic systems, identifying epistemic challenges (opacity, ambiguity, inconclusive evidence), normative challenges (tradeoffs between competing values), and implementation challenges (translating ethical principles into technical design). [Akter et al. \(2021\)](#) empirically documented multiple sources of algorithmic bias in data-driven innovation — including historical data bias, measurement bias, aggregation bias, and deployment-context bias — with material implications for equitable outcomes in hiring, credit allocation, pricing, marketing, and service delivery across global markets. [Martin \(2018\)](#) examined the accountability gap in algorithmic corporate decision-making, arguing that existing corporate accountability frameworks — predicated on the legibility of human decision processes — are structurally inadequate for systems that generate decisions through processes opaque even to their developers.

The ESG dimension of AI governance receives increasing systematic attention. [Vinesa et al. \(2020\)](#) conducted a structured mapping of AI's potential contributions to and risks for all 169 United Nations Sustainable Development Goals, finding

that AI could facilitate 134 SDG targets but may inhibit 59 others — with governance mechanisms emerging as the principal determinant of net ESG impact. [Abdel-Elaah & Abed \(2025\)](#) examined how AI tools including predictive analytics and automated auditing can enhance corporate transparency and accountability — key ESG disclosure dimensions — while simultaneously generating novel accountability risks including 'black box' opacity, algorithmic bias in ESG assessments, and data privacy vulnerabilities in sustainability reporting systems.

Four principal accountability challenges are synthesized across the included studies: (1) attribution accountability — establishing clear causal responsibility for AI-generated harms across complex organizational structures and AI supply chains; (2) regulatory accountability — maintaining ongoing compliance with dynamically evolving AI regulations across multiple jurisdictions with divergent and sometimes conflicting requirements; (3) algorithmic accountability — creating technically feasible and organizationally embedded mechanisms for auditing, explaining, and enabling contestation of AI-driven decisions; and (4) ESG accountability — integrating AI governance practice and quality into standardized corporate sustainability reporting and investor disclosure frameworks.

### RQ5 — AI Governance and Corporate Performance in International Firms

The ten studies addressing RQ5 provide converging evidence of a positive but nuanced and contextually moderated relationship between AI governance quality and corporate performance outcomes across multiple dimensions. [Wamba-Taguimdje et al. \(2020\)](#), in the most directly relevant empirical contribution, analyzed 16 AI-based business transformation projects and demonstrated significant value generation through cost reduction, revenue enhancement, process efficiency, and risk mitigation, identifying governance quality as a critical enabler of realized value — with inadequately governed projects exhibiting substantially lower performance returns from equivalent AI investment. [Mikalef & Gupta \(2021\)](#) empirically validated a multi-dimensional AI capability construct — encompassing technical, organizational, and governance dimensions — and established positive, statistically significant effects on both organizational creativity ( $\beta = 0.41, p < 0.001$ ) and firm performance ( $\beta = 0.35, p < 0.001$ ), with governance mechanisms functioning as critical mediating pathways.

[Enholtm et al. \(2021\)](#) synthesized findings from 50 studies on AI and business value, concluding that AI governance constitutes a dynamic organizational capability that enables firms to capture strategic value from AI investments while managing associated technological, ethical, and regulatory risks — framing governance competence as a prerequisite for sustained AI-mediated performance advantage. [Tambe et al. \(2019\)](#) documented the material performance implications of AI governance in human resources management, identifying ungoverned or poorly governed AI recruitment and performance evaluation systems as sources of significant legal liability, reputational damage, and employee relations failure that directly impair organizational performance. [Huang & Rust \(2018\)](#) demonstrated in the service context that AI transparency and accountability governance mechanisms function as key enablers of customer trust and service quality outcomes, with direct implications for revenue performance.

The evidence base supports three performance dimensions as particularly sensitive to AI governance quality. First, operational performance is enhanced by AI governance through error reduction in AI-generated outputs, bias mitigation in AI-driven processes, early detection and remediation of AI system failures, and systematic optimization of human-AI collaboration protocols. Second, reputational performance is protected by robust AI governance through prevention of AI-related controversies — bias scandals, privacy breaches, discriminatory outcomes — that increasingly attract public scrutiny, media amplification, and regulatory investigation with significant brand equity implications in international markets. Third, regulatory compliance performance is improved through proactive AI governance that reduces the risk of regulatory penalties, class action litigation, and mandatory remediation costs associated with non-compliant AI systems, with particular significance given the rapidly escalating penalty regimes under the EU AI Act and analogous regulations globally.

Table 2. Thematic Findings Summary by Research Question

Research Question	Core Findings	Key Mechanisms/Frameworks	Representative Studies
<b>RQ1: Conceptualization</b>	AI governance is multi-dimensional; encompasses data stewardship, algorithmic accountability, regulatory compliance, and stakeholder ethics	Risk-based integrative frameworks; corporate governance theory; stakeholder theory; dynamic capabilities	( <a href="#">Johannes et al., 2020</a> ); ( <a href="#">Hilb, 2020</a> ); ( <a href="#">Wirtz &amp; Müller, 2018</a> ); ( <a href="#">Camilleri, 2023</a> )
<b>RQ2: Governance Mechanisms</b>	Five mechanism clusters identified: structural, process, technical, regulatory, cultural. Adaptive multi-jurisdictional architectures emerging as MNE best practice	AI ethics boards; algorithmic auditing; regulatory intelligence systems; impact assessments; explainability tools	( <a href="#">Hagendorff, 2020</a> ); ( <a href="#">Morley et al., 2019</a> ); ( <a href="#">Mayienga et al., 2024</a> ); ( <a href="#">Onyekaonwu et al., 2024</a> )
<b>RQ3: Strategy &amp; Competitiveness</b>	AI governance enhances decision quality, reduces risk, and builds stakeholder trust. New OLI advantages emerging in digital globalization for MNEs	Resource-based view; dynamic capabilities; OLI paradigm; institutional theory; digital transformation	( <a href="#">Luo, 2021</a> ); ( <a href="#">Dwivedi et al., 2019</a> ); ( <a href="#">Enholtm et al., 2021</a> ); ( <a href="#">Verhoef et al., 2019</a> )
<b>RQ4: Ethics, ESG &amp; Accountability</b>	Algorithmic bias, attribution gaps, and regulatory fragmentation as central challenges. ESG integration of AI governance increasingly critical	Principle-based ethics; AI4People framework; fairness-accountability-transparency; SDG alignment	( <a href="#">Jobin et al., 2019</a> ); ( <a href="#">Floridi et al., 2018</a> ); ( <a href="#">Vinueza et al., 2020</a> ); ( <a href="#">Martin, 2018</a> )
<b>RQ5: Corporate Performance</b>	Positive but contingent relationship between AI governance quality and operational, reputational, and financial performance	Operational efficiency gains; reputational protection; regulatory compliance performance; AI capability measurement	( <a href="#">Wamba-Taguimdje et al., 2020</a> ); ( <a href="#">Mikalef &amp; Gupta, 2021</a> ); ( <a href="#">Tambe et al., 2019</a> ); ( <a href="#">Enholtm et al., 2021</a> )

Source: Authors' synthesis from included studies.

## DISCUSSION

### Interpreting the Outcomes of the Research

The findings of this systematic review advance understanding of AI governance in international corporate management across several important theoretical and empirical dimensions. Most fundamentally, the review demonstrates that AI governance has undergone a strategic transformation — from a peripheral technical compliance function to a central organizational capability that materially shapes competitive dynamics, stakeholder relationships, and performance trajectories in international markets. This finding resonates with and extends the resource-based view of the firm [Czinkota et al. \(2020, p. 664\)](#), suggesting that AI governance competence — when rare, valuable, non-imitable, and organizationally embedded — constitutes a source of sustainable competitive advantage for internationally active corporations. It further aligns with the dynamic capabilities perspective ([Samigullin & Dooley, 2025](#)), positioning AI governance as a sensing, seizing, and reconfiguring capability that enables MNEs to exploit AI opportunities while managing associated organizational and environmental risks.

The classification of AI governance mechanisms into five distinct categories—structural, process, technical, regulatory, and cultural—alongside the emergence of adaptive, multi-jurisdictional architectures as best practice for multinational enterprises, addresses a notable deficiency in current international business governance literature. Whereas earlier governance frameworks predominantly addressed domestic or single-jurisdiction contexts ([Verbeke & Fariborzi, 2019, p. 1214](#); [Wirtz & Müller, 2018](#)), this synthesis elucidates the amplified governance challenges confronting MNEs, which must concurrently align disparate regulatory mandates, navigate varied cross-cultural ethical expectations, and enforce unified AI governance principles across globally distributed operations.

### Evaluating in Relation to Antecedent Studies

The present review's conceptualization of AI governance as a multi-dimensional organizational capability aligns with and advances the frameworks proposed by [Johannes et al. \(2020\)](#) and [Hilb \(2020\)](#), who established the foundational decomposition of AI governance into data, model, and system domains. The review extends these frameworks by articulating the international dimension — the governance of AI across multiple regulatory environments, cultural norms, and organizational contexts — as a distinct and analytically significant governance challenge not adequately theorized in prior contributions. This extension parallels the trajectory observed in broader corporate governance scholarship, where international dimensions have progressively complicated and enriched domestic governance models. The finding that AI governance positively but contingently affects corporate performance is consistent with but more nuanced than the findings of [Wamba-Taguimdje et al. \(2020\)](#) and [Mikalef & Gupta \(2021\)](#), who reported direct positive performance effects. The present synthesis identifies important moderating conditions — AI maturity level, governance investment depth, industry AI adoption intensity, and cross-national institutional context — that qualify the governance-performance relationship, aligning with the contingency perspective in organizational theory and suggesting that the performance benefits of AI governance are maximized under specific organizational and environmental conditions that future research should systematically investigate.

### Elucidating the Ramifications of the Discoveries

The findings carry significant implications for multiple constituencies. For corporate leaders and governance professionals, the synthesis provides evidence-based justification for substantial investment in comprehensive AI governance architectures, including dedicated AI governance roles and board-level AI oversight structures. The documentation of AI governance as a driver of competitive advantage reframes it from a cost center to a strategic investment with measurable returns across operational efficiency, reputational equity, and regulatory risk mitigation dimensions. For MNE leadership specifically, the identification of adaptive multi-jurisdictional governance architectures as best practice provides strategic direction for the design of AI governance systems that can maintain coherence while accommodating regulatory diversity.

For policymakers and international standard-setting organizations, the documentation of regulatory fragmentation as a primary AI governance challenge for MNEs argues compellingly for internationally coordinated AI governance standards — analogous to IFRS in financial reporting or ISO standards in quality management — that reduce compliance complexity while maintaining substantive governance requirements. The finding that ESG accountability frameworks are increasingly expected to integrate AI governance dimensions has implications for securities regulators, sustainability reporting standard-setters, and ESG rating agencies, suggesting the need for AI-specific disclosure requirements within corporate sustainability reporting frameworks.

### Recognizing the Constraints of the Research

The present review is subject to several limitations that should inform the interpretation of findings and the design of future research. First, the restriction to English-language publications may systematically underrepresent important AI governance perspectives and practices emerging in non-Anglophone contexts, including significant governance developments in China, Japan, Brazil, India, and continental European legal traditions. This limitation is particularly consequential given the global nature of multinational AI governance and the documented variation in AI ethics principles across cultural contexts ([Jobin et al., 2019](#)). Second, the heterogeneity of methodological approaches across included studies — encompassing theoretical frameworks, normative proposals, empirical surveys, and case analyses — limits the degree to which cumulative quantitative conclusions can be drawn regarding effect sizes or causal mechanisms. Third, the rapidly evolving AI governance landscape — particularly the emergence of generative AI systems since 2022 — means that findings from studies published in the earlier part of the review period may not fully capture governance challenges specific to large language models, foundation models, and generative AI applications that now dominate corporate AI adoption. Fourth, publication bias may have resulted in an overrepresentation of positive findings on AI governance effectiveness, as studies documenting governance failures or negative performance effects may face lower publication probabilities. Future research should employ pre-registration and grey literature inclusion protocols to mitigate this risk.

## CONCLUSION

This systematic literature review synthesizing 50 peer-reviewed studies published between 2016 and 2026 has addressed five research questions concerning AI governance in international corporate management, generating five principal conclusions of scholarly and practical significance. First, regarding RQ1, AI governance in international corporate management is a multi-dimensional organizational function that extends substantially beyond technical compliance, encompassing strategic oversight, operational controls, regulatory adherence, ethical accountability, and stakeholder transparency. The evolution from technical to strategic governance reflects the maturation of AI as a core driver of organizational value and risk in international corporate contexts. Second, regarding RQ2, international corporations deploy five categories of AI governance mechanisms — structural, process, technical, regulatory, and cultural — that together constitute a comprehensive governance architecture. For MNEs, adaptive multi-jurisdictional designs that maintain coherent governance principles while accommodating regulatory and cultural heterogeneity represent emerging best practice, though substantial implementation variation across organizations and industries persists. Third, regarding RQ3, AI governance positively and materially influences corporate strategy, decision-making quality, and global competitiveness through three primary pathways: enhanced decision reliability and analytical power; systematic reduction of operational, reputational, and regulatory risks; and the cultivation of institutional trust capital among the diverse stakeholder networks of internationally active corporations. The emergence of AI governance competence as a new form of firm-specific advantage in digital globalization is a theoretically significant contribution with important implications for international business theory. Fourth, regarding RQ4, international corporations confront substantial ethical, ESG, and accountability challenges from AI adoption, including pervasive algorithmic bias, attribution accountability gaps across complex AI supply chains, regulatory fragmentation across jurisdictions, and the emerging imperative to integrate AI governance quality into ESG reporting and investor disclosure frameworks. Addressing these challenges requires both technical governance innovation and fundamental extension of corporate accountability theory to accommodate the distinctive characteristics of AI decision systems. Fifth, regarding RQ5, the evidence base supports a positive association between AI governance quality and corporate performance across operational, reputational, and financial dimensions, though this relationship is contextually moderated by organizational AI maturity, governance investment depth, industry characteristics, and institutional environment. AI governance is most productively framed as a dynamic capability that enables organizations to realize the strategic value of AI investments while managing associated risks.

Future research should prioritize: (a) longitudinal empirical studies measuring AI governance quality and firm performance in internationally active firms across multiple industries and geographies; (b) cross-national comparative studies examining how cultural distance, institutional complementarity, and regulatory divergence shape MNE AI governance architectures; (c) the development and validation of standardized AI governance quality metrics suitable for inclusion in ESG disclosure frameworks; (d) investigation of governance challenges specific to generative AI and large language model deployments in multinational corporate contexts; and (e) action research partnerships with MNEs to develop and evaluate adaptive AI governance frameworks that can be practically implemented at scale.

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## CONFLICT OF INTERESTS

The authors declare that there are no conflicts of interest associated with this study. No financial relationships with any organizations that might have an interest in the submitted work exist, and no other relationships or activities that could appear to have influenced the submitted work are present.

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