

ARTIFICIAL INTELLIGENCE IN CORPORATE GOVERNANCE: BOARD DECISION-MAKING, ACCOUNTABILITY, TRANSPARENCY, AND EMERGING ETHICAL CHALLENGES

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ABSTRACT

Artificial intelligence (AI) is a growing factor in shaping the future of corporate governance by impacting the decision-making process, risk management, accountability structures, transparency and stakeholder engagement. The use of AI in governance has legal, organizational, and ethical issues, but can also enhance information processing, forecasting, monitoring, and strategic decision-making. This narrative review brings together literature regarding the use of AI in corporate governance, focusing on how AI can support board decision-making, accountability for algorithm-based decision-making, explainability, ethical oversight, governance mechanisms, and regulatory expectations. The literature indicates that AI should serve as a tool for enhancing, not replacing, the director's ability to make decisions. There are decisions that are still human governance responsibilities, such as the fiduciary responsibility, reasoning in context, balancing the stakeholders and accounting for the ethics. One of the main issues is the accountability deficit resulting from opaque or autonomous systems that drive consequential corporate decision making. Thus, in responsible adoption, the following factors are essential components: explainability, internal auditing of algorithms, human oversight, board AI literacy, organizational AI governance structures, and clearly defined roles and responsibilities. The review also points out issues of algorithmic bias, privacy, employee effects, cybersecurity, sustainability, and efficiency versus stakeholders. A responsible AI governance framework is suggested, where the technological capability is paired with human oversight, transparency, accountability, ethical protection, and regulation. Empirical studies of the use of AI, interaction with AI, liability allocation, AI assurance and governance impacts in various institutional environments are areas of future research that should be explored.

Keyword: artificial intelligence; corporate governance; board decision-making; accountability; transparency; explainable AI; AI ethics; responsible AI

Article History:

Article Type: **Review**

Received Date:**03/01/2026** | Revised Date:**18/04/2026** | Accepted Date:**30/07/2026** | Published Date:**29/08/2026**

1. Introduction

Artificial Intelligence, from operational use, is now more and more a strategic management and corporate governance tool. Today, AI is used in organizations to predict potential incidents, prevent fraud, evaluate risks, comply with regulations, apply resource management, manage employees, analyze markets, and support strategic decisions. The implications of AI are multifaceted, ranging from its technical performance to the managerial, ethical, legal, societal and policy implications that must be considered for the adoption of AI in consequential decision settings (Dwivedi et al., 2021). As such, boards of directors must not only manage their organization's use of AI but also decide how algorithmic information should impact their own decisions. This is a significant transition in corporate governance, as most of the current governance approaches were designed for governance by identifiable human actors, rather than complex algorithmic systems (Hilb, 2020; Dignam, 2020).

By quickly and effectively managing large amounts of diverse data, AI can also improve the governance process. Predictive models can anticipate risks that have not yet become evident, uncover anomalies, assess strategic options and give directors evidence which would otherwise be unavailable. These are consistent with the automation–augmentation view of AI, which sees AI handling repetitive analytical tasks and augmenting human reasoning in complex decisions (Raisch & Krakowski, 2021). Research since then has further strengthened this stance, highlighting how complementary the skills and abilities of human judgement and AI are (Raisch & Fomina, 2025). The question being subsumed under the central conversation is therefore: How to distribute the decision-making power between technical systems and human beings?

However, there are significant accountability issues with corporate governance uses of AI. Recommender systems based on opaque reasoning can lead to problematic recommendations, making it difficult to assess whether fiduciary duties can be carried out when relevant decision-making processes are algorithmically mediated. Board-level adoption may thus lead to conflicts between technological sophistication and traditional disciplines, informed judgement, oversight, independence and responsibility (Kourabas & Tsang, 2025; Chriki et al., 2025). There has been related legal debate about the possibility of systems becoming more autonomous and ultimately able to perform director-like roles, and the ability of company law to deal with such structures (Mandal & Sunil, 2021).

Another important consideration is transparency. The advanced AI systems can also be “black boxes” where the output is accurate but the explanations of how it got there are not understandable. In this regard, explainable AI has emerged as a focal point for responsible technology governance, as directors, auditors, regulators, employees, investors and other stakeholders could have greater need for different explanations (Arrieta et al., 2020; Meske et al., 2022). Transparency isn't just a technical quality but a governance tool that enables the review and contestation of algorithmic decisions.

As AI becomes a staple in the business world, it also introduces ethical dilemmas for companies. AI systems can perpetuate bias, facilitate surveillance, influence the quality of jobs, invade privacy, and create uneven impacts for parties. Ethical AI Governance thus demands organizational responses that are more than legal compliance, encompassing fairness, accountability, human autonomy, societal impact and social responsibility (Siau & Wang, 2020; Stahl et al., 2022). These issues are highly relevant at board level, as boards are end users of the values, risk appetite, strategic priorities and stakeholder relationships of an organisation.

In this context, this review explores the impact of AI on corporate governance in four interconnected areas: board decision-making, accountability, transparency, and emerging ethical issues. It also examines AI governance, regulation, risk management, stakeholder impacts, and establishing an AI governance framework for responsible board AI usage.

2. Artificial Intelligence in the Corporate Governance Context

AI is reshaping and enhancing corporate governance, providing greater information, faster and more complex to boards. Hilb (2020) outlined the appearance of “artificial governance” as a development that can alter the governance process in a way that enables better analytics and decision support. AI can enhance monitoring functions with pattern recognition in the corporate information, risk prediction, deviation detection, and more well-informed strategic oversight. AI is also transforming operational, strategic and ethical aspects of corporate governance, enhancing analytical and predictive power but also raising privacy, algorithmic bias, transparency and regulatory concerns, as noted by Kalkan (2024).

AI governance, at the organizational level, refers to structures and mechanisms that govern the development, deployment, monitoring and control of AI. Mäntymäki et al. (2022) described organizational AI governance as "formal structures and policies, along with roles, responsibilities, and practices that are established to ensure alignment of AI with the organization's goals and expectations. Similarly, Papagiannidis et al. (2025) pointed out that responsible AI governance demands a balance between technical measures and organizational skills and strategic management.

AI governance should then be separated from the governance of the AI technology itself. It is necessary to decide who will be in charge of AI, who will be watching, who will be held accountable if it fails, and how its results will be used in corporate decision making, among other things, in the corporate governance framework. As illustrated by Batool et al. (2025), the study of AI governance has seen a growing focus on the question of responsibility allocation, ethical measures, transparency, regulatory requirements, and institutional design.

In Figure 1 and Table 1, the main use cases for AI in corporate governance processes are presented.

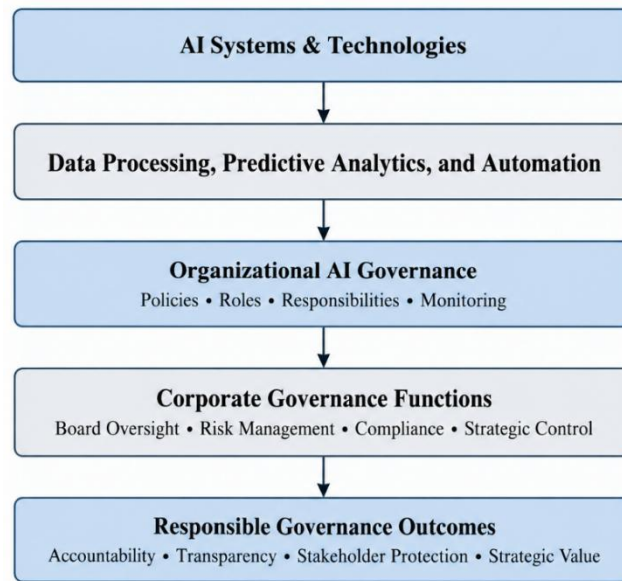


Figure 1. Integration pathway of artificial intelligence within corporate governance

Table 1. Major applications of AI in corporate governance

Governance area	AI-enabled application	Potential benefit	Key concern
Board decision-making	Predictive analytics and scenario modeling	Faster evidence-based strategic decisions	Automation bias and overreliance
Risk oversight	Risk forecasting and anomaly detection	Earlier identification of emerging risks	False positives and model error
Compliance	Automated regulatory monitoring	Continuous compliance surveillance	Regulatory mismatch and opacity
Internal audit	Algorithmic auditing and control testing	Greater audit coverage and efficiency	Auditor dependence on AI
Stakeholder monitoring	Sentiment and ESG analytics	Improved stakeholder awareness	Privacy and manipulation risks

Executive oversight	Performance and behavioral analytics	More continuous monitoring	Surveillance and fairness concerns
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3. AI and Board Decision-Making

One of the most impactful areas of AI adoption is decision making on the board. The business leaders regularly face situations where they have to make decisions that are based on a limited amount of information or are not certain. These decisions include investments, corporate mergers, risk exposure, sustainability, executive hiring, capital allocation, and long-term strategic positioning. These decisions can be aided by using AI to recognize trends across financial, operational, market, and stakeholder information.

The greatest benefit of AI is its ability to support, not replace, strategic thinking. Raisch and Krakowski (2021) describe this relationship as the automation–augmentation paradox: as automation increases, their ability to be efficient would also increase, but ambiguous and value-laden problems remain that need human judgment. AI can also boost innovation management, as shown by Haefner et al. (2021), by being able to increase analytical capacities and alter the way that organizations look for and assess opportunities.

But at board level, decision support is not a substitute for decision making. Decisions made by corporate bodies sometimes involve incomplete evidence, balancing the interests of the stakeholders, ethical considerations, and evaluating the long-term impacts. Chriki et al. (2025) thus highlight the fiduciary responsibility of AI in the boardroom, especially as board members need to become familiar with the systems that may be influencing their decisions.

Kourabas and Tsang (2025) also feature AI's role in the board monitoring role. AI can help with ongoing monitoring and detect anomalies or governance issues that periodic business reporting to the board might miss. But better monitoring also raises issues of information overload, overconfidence and dependence on algorithmic recommendations for directors.

AI can also enhance board independence by improving the access of board members to information and decreasing their reliance on management-driven reporting. Kamalnath (2019) examines the potential of using AI-based analysis to help independent directors to better address information asymmetries and to effectively carry out their monitoring duties. However, substantive independence remains to be contingent upon the capacity and willingness of directors to make independent decisions, beyond the benefits of technological support.

Therefore, the complementarities between humans and AI are necessary for effective governance through AI. The board's role should be preserved with meaningful and meaningful powers in decisions of relevance, while the AI will take care of analytical, predictive, and monitoring tasks.

Figure 2 shows the human-AI decision cycle at board level and Table 2 provides a summary of the key opportunities and governance challenges. The feedback loop suggests that implementation outcomes and monitoring evidence be used for further collection of data, evaluation of the model, and future board action.

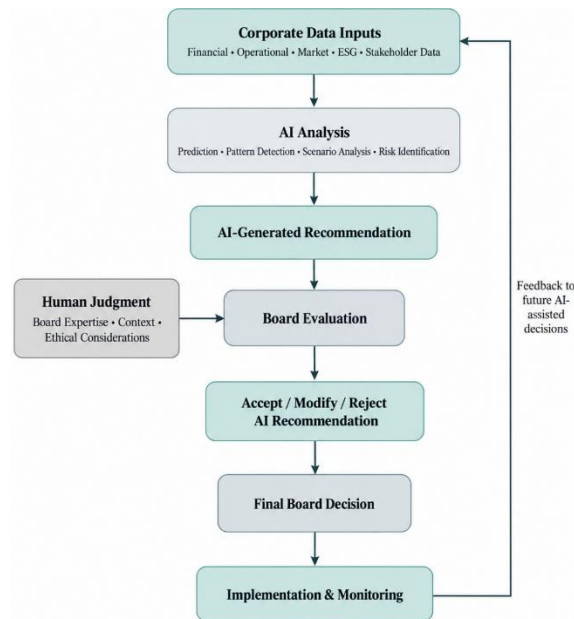


Figure 2. Human–AI interaction process in board-level decision-making

Table 2. AI-supported board decision-making: opportunities, limitations, and governance responses

Dimension	Opportunity	Limitation / risk	Governance response
Information processing	Rapid analysis of large datasets	Information overload	Board-level filtering and prioritization
Forecasting	Scenario generation and trend prediction	Model uncertainty	Scenario validation and sensitivity review
Strategic	Data-driven	Historical-data	Human

planning	strategic alternatives	dependence	contextual judgment
Risk assessment	Earlier identification of threats	Unknown risks may be missed	Independent human risk review
Decision consistency	Potential reduction of inconsistent subjective judgment	Algorithmic bias may replace human bias	Bias testing and challenge procedures
Decision speed	Faster recommendations	Premature or overconfident decisions	Human approval checkpoints

4. AI, Board Accountability, and Fiduciary Responsibility

The role of artificial intelligence, Board accountability, and Fiduciary Responsibility It can be harder to be held accountable when decisions are made as a result of communication between directors, managers, data scientists, outside vendors and algorithmic systems. To be accountable in algorithms, one must know what is accountable, to whom it is accountable, and to whom it is accountable. (Wieringa 2020) This challenge is solved by proposing an end-to-end internal algorithmic auditing framework, as proposed by Raji et al., 2020. Their approach proposes to extend the notion of accountability across the AI life cycle, from problem formulation, data acquisition, development, validation, deployment, monitoring and review. For corporate governance, that translates to boards not viewing AI governance as an approval exercise for a technology. Reviewability is also a key consideration. Cobbe et al. (2021) call for automation to be balanced with the ability of review and challenge by institutions. This is particularly relevant to the boards since they are unable to effectively perform their oversight if after decisions are made important systems are not scrutinized (Figure 3). These concerns are explicitly tied to board governance by Zhao (2024), who contends that responsible boardroom AI demands a regulatory system that can uphold accountability. As is also the case, Heeler (2025) argues for a rethinking of the role of boards as algorithmic decision making grows increasingly pronounced within corporations. Gupta (2026) also recommends that an algorithmic system of accountability, rather than a general human oversight, should be implemented for directors' duties, so that directors have a better understanding of AI-related risks, have governance controls for such risks, and that the use of automated systems does not diminish directors' obligations under general duty and

the ethical standards for directors. The literature thus underpins the principle that 'human accountability' cannot be delegated, which is that AI can inform decisions, but that directors and other human actors responsible for the company should still approve consequential action and apply appropriate controls.

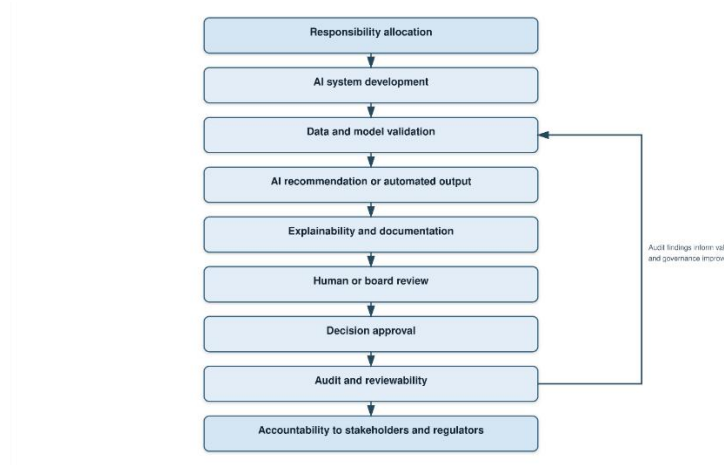


Figure 3. Accountability and transparency chain for AI-assisted corporate decisions

5. Transparency and Explainability in AI-Enabled Governance

Transparency is vital because boards must be able to comprehend the system in order to govern it responsibly. Explainable AI aims to render algorithmic outputs more interpretable, giving information regarding the variables, relationships, or reasoning which underlie the prediction.

Arrieta et al (2020) offer a thorough taxonomy of explainable AI and demonstrate that the nature of the interpretability requirements depends on the type of system architecture and the needs of the stakeholders. Similarly, Meske et al. (2022) highlight the fact that explainability has multiple stakeholders, as well as multiple objectives.

Transparency exists at different levels in corporate governance. Directors will need sufficient information to determine the credibility of AI generated recommendations, auditors will need evidence of the design and controls, regulators might need to be provided with documentation of the decision process, and affected stakeholders might need explanations on consequent decisions.

Explainability has a potential impact on trust as well. Shin (2021) showed that both explainability and perceived causability impact users' trust and acceptance of AI systems. Thiebes et al. (2021) define explainability as part of the trustworthy AI concept, which also encompasses technical, ethical and organizational aspects. But user confidence in AI should not automatically be considered a desired result. Jacovi et al. (2021) defines trust and trustworthiness and proposes that reliance on an Artificial Intelligence system be justified if—and only if—there is sufficient evidence that the system is

competent, reliable, and meets the user's goals. For boards, explainability should then facilitate a well-informed trust in algorithmic recommendations, rather than blind faith.

However, transparency does not mean just revealing technical code. To challenge algorithmic recommendations, the governance process must be explainable when it comes to making decisions. When it comes to governance, decisions should be made with explainability that includes assumptions, uncertainty, limitations, and risks that are enough to make it possible to challenge the algorithmic recommendation. Table 3 and Figure 4 combine the elements of the accountability and transparency system needed to guide the review of AI-driven decisions.

Table 3. Accountability and transparency mechanisms for corporate AI

Mechanism	Primary purpose	Responsible actors	Governance value
Human-in-the-loop oversight	Preserve accountable human judgment	Board and senior management	Maintains decision authority
Explainable AI	Clarify determinants and uncertainty	Developers, management, board	Improves interpretability and challenge
Algorithmic audit	Evaluate performance, fairness, and controls	Internal / external auditors	Independent assurance
AI documentation	Record design, deployment, and change decisions	Technical and compliance teams	Traceability and reviewability
Model validation	Test accuracy, robustness, and drift	Risk and technical teams	Reduces model risk
Impact assessment	Identify stakeholder and rights impacts	Governance / ethics functions	Anticipates harm
Incident reporting	Document failures and adverse events	Management and board	Supports escalation and learning



Figure 4. AI-related risks and ethical governance response framework

6. AI Auditing, Risk Management, and Internal Controls

AI creates novel forms of governance risks such as model errors, biased training data, adversarial manipulation, cybersecurity issues, privacy concerns, regulatory violations, and model drift. This could mean an expansion of the traditional internal-control systems to include algorithmic systems.

Munoko et al. (2020) highlight a number of ethical considerations that arise in the context of AI in auditing, such as issues with professional judgment, accountability, privacy and bias. Mökander and Axente (2023) build on this dialogue by introducing the concept of ethics-based auditing that proposes methods for considering automated systems when assessing their ethical implications and points of intervention.

Internal auditing can thus emerge as a vital link among AI technology and board oversight. Algorithmic audits can evaluate: Data from various sources; performance and robustness; Factual errors; explainability; cybersecurity; regulatory compliance; model drift; and documentation and accountability. Raji et al. (2020) stress this auditing needs to be integrated into the development life cycle and not just when failures are observed.

7. Ethical Challenges in Corporate AI Governance

Ethical issues stem from the fact that AI systems can affect the performance of a corporation, as well as the behavior of its workers, its clients, its stockholders, its communities, and its citizens. Siau and Wang (2020) explain the difference between ethics of AI and ethical AI, highlighting the ethical and moral implications of intelligent systems, and the importance of creating systems that are ethical and moral.

Organizational reactions are not uniform. Stahl et al. (2022) demonstrate how companies take up the task of dealing with AI ethics through various means, including via ethical guidelines, impact

assessments, oversight mechanisms, professional roles, and engagement with stakeholders. Camilleri (2024) also links AI governance and corporate social responsibility (CSR), stating that AI governance should be integrated into broader corporate social responsibility frameworks.

One of the most salient risks is algorithmic bias. Inequalities can be reproduced or reinforced by models trained with imbalanced data. When models are trained with imbalanced datasets, they can reproduce or reinforce inequalities. Boards, at governance-level, should thus consider the overall technical performance, as well as the distribution of benefits and harms to stakeholder groups through the use of AI.

AI tools can also revolutionize the employee experience. Kellogg et al. (2020) demonstrate how algorithms are impacting the control of work, and Bankins and Formosa (2023) explain the significance of meaningful work. Therefore, board monitoring of AI needs to include more than productivity, it needs to include employment quality, autonomy, surveillance, dignity and fairness.

Coovadia et al. (2025) therefore call for a code of ethics for corporate governance that incorporates the new phenomenon of technology and organizational accountability mechanisms. Table 4 summarises the main ethical issues and concerns linked to corporate artificial intelligence and associated governance responses.

Table 4. Emerging ethical challenges of AI in corporate governance

Ethical challenge	Potential impact	Stakeholders affected	Governance response
Algorithmic bias	Discriminatory or unfair decisions	Employees, consumers, investors	Fairness testing and independent audit
Lack of explainability	Weak accountability and contestability	Boards, regulators, stakeholders	Explainability and documentation requirements
Privacy intrusion	Loss of trust and regulatory exposure	Employees and customers	Data minimization and privacy controls
Excessive surveillance	Reduced autonomy and dignity	Employees	Proportionality and human-rights review
Automation bias	Poor board judgment	Directors and shareholders	Independent human challenge

Accountability gaps	Unclear responsibility for harm	Firm, directors, stakeholders	Explicit responsibility allocation
Cybersecurity vulnerability	Operational and reputational damage	Organization and stakeholders	AI-specific cyber controls
Sustainability impact	Resource and energy burden	Society and environment	Environmental impact monitoring

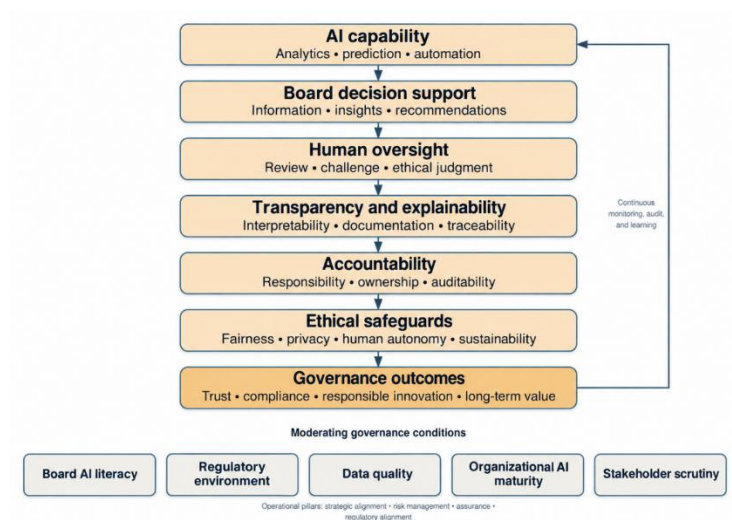


Figure 5. AI-related risks and ethical governance response framework

8. AI, Stakeholders, Sustainability, and Corporate Responsibility

Environmental and social consequences have come to the forefront of the discussion of responsible corporate governance, where boards must take them into account alongside value creation. AI can drive positive change in sustainability by optimizing resource usage, predicting environmental outcomes, and aiding in data-driven ESG approaches. Nishant et al. (2020) highlight the significant opportunities and challenges of AI in sustainability.

Like Vinuesa et al. (2020), we also conclude that AI can be aligned with a wide range of SDGs, but at the same time it can hinder them in other ways, such as through unintended social and environmental effects. The significance of combining technology strategy with the wider corporate responsibility is further highlighted by Di Vaio et al. (2020) who associate AI-enabled business models with sustainable development.

The governance point for boards is that an AI risk evaluation should be based on a stakeholder view. It is not a well-governed system if it fails to improve financial efficiency and if it raises unacceptable privacy, environmental, employment and/or discrimination risks.

9. Regulatory and Institutional Governance

The regulatory landscape is becoming more complex and diffuse, with AI governance increasingly influenced by it. According to Schmitt (2022), global AI governance is an emerging regime of institutional fragmentation. Stix (2022) also emphasizes that principles are not enough to achieve effective AI governance; it also requires institutional capacity.

Dignam (2020) suggests that a public interest dimension must be taken into account when considering the implications of AI, and that regulation must respond to the power of powerful corporations that are using AI. Compliance is also a new responsibility for corporate boards, as it now requires a keen understanding of AI systems' impact on rights, risk, and accountability.

Governance must thus shift from compliance to AI governance readiness, characterized by: To have a board level responsibility for AI oversight; clear internal ownership; AI inventories; risk classification; documentation; impact assessments; audit and assurance; incident-response mechanisms; regulatory monitoring. This transition from fragmented ethics programs to a more unified and responsible governance framework for AI is echoed by both Papagiannidis et al. (2025) and Batool et al. (2025).

10. Integrated Framework for Responsible AI Corporate Governance

With the literature reviewed, the five key governance mechanisms can be conceptualized as a responsible corporate AI governance framework as shown in Figure 6. The proposed framework has five key governance mechanisms: Board AI literacy, Human oversight, Transparency and explainability, Accountability, and Ethics safeguards. These mechanisms are part of a larger governance framework, such as strategic alignment, risk management, independent assurance, regulatory alignment, data quality, organizational AI maturity, and stakeholder scrutiny.

First, board AI literacy is key to comprehending what can be done, what cannot, and what is uncertain enough to bring value to the discussion with management and technology providers.

Second, human oversight needs to be proportionate to the significance of the decisions. The symbolic approval must be followed by meaningful human review to achieve high impact decisions.

Third, important algorithmic decisions should be explainable and, thus, be reviewable and auditable.

Fourth, accountability mechanisms should be well-defined and should explicitly clarify who is responsible for the accountabilities on boards, at the executive level, in technical teams, with vendors, in risk functions, and with auditors.

Fifth, safeguards for ethics and stakeholders should include considerations of fairness, privacy, employee welfare, social responsibility, sustainability and externalities.



Figure 6. Integrated flow of responsible AI-enabled corporate governance

Coovadia et al. (2025) call for the adoption of frameworks that include ethical safeguards in governance processes, and Ahmed et al. (2025) highlight the importance of transparency and accountability in AI-driven governance. Mäntymäki et al. (2022) lay the groundwork for such governance arrangements.

The framework thus avoids both extremes: full autonomy of the government and human decision-making without considering algorithmic capabilities. Human-AI partnership is essential for responsible governance. Table 5 builds on this framework by breaking it down into nine operational pillars, indicating the relevant board responsibilities, processes and outcomes.

Table 5. Proposed responsible AI corporate governance framework

Governance pillar	Core board responsibility	Recommended mechanisms	Expected outcome
AI literacy	Understand AI capabilities and limitations	Director training and access to expertise	Better informed oversight
Strategic alignment	Ensure AI supports corporate objectives	Board review of AI strategy and use cases	Responsible value creation
Human oversight	Retain authority over consequential	Approval and	Reduced automation

	decisions	escalation protocols	risk
Transparency	Ensure important outputs are understandable	Explainability and documentation	Improved scrutiny and challenge
Accountability	Assign responsibility across the AI lifecycle	Ownership matrices and reporting lines	Clear control and liability
Ethical safeguards	Protect fairness, privacy, and autonomy	Impact assessments and bias audits	Reduced stakeholder harm
Risk management	Identify and monitor AI-specific risks	Risk classification and model validation	Greater organizational resilience
Assurance	Independently evaluate AI systems	Internal / external algorithmic audit	Greater confidence and reviewability
Regulatory alignment	Maintain compliance with evolving rules	Continuous regulatory monitoring	Reduced legal and conduct risk

11. Research Gaps and Future Directions

While AI governance research is rapidly growing, there are still key gaps. One is that there is a lot of conceptual literature. Real-world data on the actual applications of AI in board meetings, strategic discussions, risk management, and executive oversight is still scarce.

Second, board AI literacy needs to be investigated more. Further research is needed to explore if director AI knowledge impacts on the quality of oversight, investment in AI, risk exposure, and firm performance.

Third, researches should explore the complementary effect of human–AI decision in a board context. Raisch and Fomina (2025) offer a helpful theoretical framework to consider when hybrid systems outperform humans or AI.

Fourth, it is uncertain who will be held accountable for autonomous systems. Research is needed in the future to better understand how the fiduciary duties are carried out when directors heavily use algorithmic recommendations, and whether relying on algorithmic recommendations meet or may not meet the duties of care.

Fifth, additional work is required in the field of AI assurance and auditing. The algorithmic auditing frameworks need to be implemented as current governance mechanisms that can provide independent assurance to boards.

Sixth, future scholarship should consider the cross-country variation as corporate governance regimes, legal traditions, the capacity of the regulatory regime and stakeholder expectations are not the same across countries.

Lastly, the advent of generative and more self-reliant AIs raises new questions about confidentiality, hallucination, board records, IP, strategic manipulation and delegation. Such developments can be expected to ensure that AI governance becomes a permanent feature of corporate governance and not a short-lived o

12. Conclusion

AI is revolutionizing corporate governance by reshaping the way boards access information, oversee management, assess risk, and make strategic decisions. While it can enhance governance through its ability to analyze complex data, technology does not replace human judgments. Rather, AI puts a heightened emphasis on effective, transparent, and active regulation.

The literature reviewed indicates that the key governance issues are accountability, transparency, explainability, ethical responsibility and decision authority. AI-generated suggestions could improve the process of making decisions at board meetings, but directors need to be able to challenge the assumptions of the models, recognise their limitations and assess the impact of the models for various stakeholders. Algorithmic auditing, explainable AI, clear responsibility frameworks, board AI literacy, and meaningful human oversight are thus key elements of responsible governance.

The new governance isn't all human or algorithmic. It's increasingly a blended governance model where AI generates analytical power and boards maintain an ethical role, balancing the needs of stakeholders, and have final accountability. But, organizations that embrace technological innovation with transparency, oversight, ethical safeguards, and regulatory preparedness are better positioned to reap the benefits of AI without compromising the core principles of corporate governance.

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