

**TRANSFORMING CORPORATE GOVERNANCE PRACTICES THROUGH
ARTIFICIAL INTELLIGENCE: AN INTEGRATIVE FRAMEWORK AND FUTURE
RESEARCH AGENDA**

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Introdução

Classical frameworks for analyzing corporate governance focus on human actors and their interests. Advances in technology have introduced new perspectives, including integrating artificial intelligence (AI) into the boardroom. Consequently, governance is shifting toward hybrid models where collaboration between AI-based technologies and human governance actors can enhance corporate governance practices. However, understanding how these technologies can transform corporate governance practices remains limited.

Problema de Pesquisa e Objetivo

To address this gap, this study formulates the research question “How can AI-based technologies transform corporate governance practices?” and employs a systematic literature review as outlined by Torraco (2016), aiming to integrate fragmented discussions on this topic into a framework for transforming corporate governance practices.

Fundamentação Teórica

Although corporate governance is a multidisciplinary field, traditional studies mainly focus on ownership and control structures, board composition and diversity, firm performance, risk management, sustainability, family businesses, agency conflicts, stakeholders interactions, ethical and social considerations (Aguilera & Castillo, 2025; Ellili, 2023; Kreuzberg & Vicente, 2019; Pandey et al., 2023). The digital revolution has prompted researchers to question traditional governance theories to address technological advances in business models (Filatotchev et al., 2020; Sama et al., 2022).

Discussão

Previous research in corporate governance has lacked innovation and technology among the most studied topics (Pandey et al., 2023). However, cyber risks, data overload, digital governance, responsible AI use, and emerging ethical and moral violations require scholarly attention (Filatotchev et al., 2020). It calls for adapting corporate governance practices and developing board AI-based capabilities to sense opportunities and threats, seize strategic directions, and reconfigure practices.

Conclusão

In conclusion, as AI technologies advance, they offer new opportunities and challenges for corporate governance. It is crucial to develop innovative capabilities for organizations and governance actors. This research presents a framework to support the transformation of corporate governance practices, enabling more effective and adaptable governance in the AI era.

Contribuição / Impacto

This paper makes three key contributions. First, it advances theory by creating an integrative framework for transforming corporate governance practices that outlines the triggers, organizational enablers, transformation phases (including analog, assisted, augmented, and autonomous stages), and outcomes, contributing both to corporate governance and stakeholder theory. Second, it offers practical guidance for boards aiming to implement AI responsibly. Third, it delineates an agenda for future research.

Referências Bibliográficas

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