The Impact of Artificial Intelligence on Enhancing Governance Quality and Financial Decision-Making

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submitted:28/04/2026 Accepted:09/06/2026 published:30/06/2026

Abstract:

This study investigates the impact of Artificial Intelligence (AI) on enhancing the quality of corporate governance and financial decision-making. It highlights that AI has become a strategic and pivotal element for modern organizations in the context of rapid digital transformation. The findings demonstrate that AI contributes to enhancing transparency and bridging information gaps. Furthermore, it elevates the efficiency and precision of financial and administrative audits by enabling comprehensive data analysis, moving beyond traditional sample-based methods. Additionally, AI supports financial decision-making through predictive tools and scenario analysis, which reduces uncertainty and improves the quality of strategic decisions.

Conversely, the study identifies significant challenges associated with AI adoption, most notably the lack of interpretability in certain models, data quality risks, and the imperative need to strengthen cybersecurity and ethical safeguards. Accordingly, the study recommends adopting a gradual and measured approach to integrating AI technologies, investing in human capital development, and establishing clear regulatory and ethical frameworks to ensure transparency and accountability. It further emphasizes the necessity of improving data quality and standardizing data sources within organizations to ensure the effective utilization of AI.

Keywords: Artificial Intelligence (AI), Corporate Governance, Financial Decision.

JEL Classification Codes: O33, G34, G30.

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Introduction:

In light of the rapid transformations within the global economy, organizations are increasingly compelled to adopt modern tools and technologies to enhance their efficiency and achieve sustainable competitive advantage. Artificial Intelligence (AI) stands out as one of the most significant technologies that have revolutionized data processing and analysis. It provides advanced capabilities to support predictive operations, improve information accuracy, and accelerate decision-making processes. Concurrently, there has been a growing emphasis on corporate governance as a framework that ensures transparency and accountability, curbs irrational practices, and safeguards the interests of various stakeholders.

The intersection of AI and corporate governance represents a burgeoning field in management and financial literature. AI techniques can now be leveraged to enhance governance quality by refining internal control systems, facilitating the early detection of anomalies, and improving financial disclosure. This directly influences the quality of financial decision-making, which relies heavily on the availability of precise, timely information. Nevertheless, the nature of this impact remains insufficiently understood, particularly given the scarcity of empirical studies employing qualitative tools that reflect the reality of internal organizational practices.

Given that most previous studies have adopted quantitative methodologies, this research utilizes an interview-based approach. This allows for a deeper understanding of how AI is integrated into governance practices and how it is perceived by organizational actors, thereby helping to interpret intangible dimensions that cannot be captured by quantitative tools alone.

Accordingly, the core research problem is defined by the following primary question:

How does Artificial Intelligence contribute to enhancing the quality of corporate governance, and what are the implications for the quality of financial decision-making from the perspective of organizational actors?

This problem is further explored through the following sub-questions:

How is AI practically employed to support governance mechanisms within organizations?

What is the role of AI in fostering transparency and the quality of financial disclosure?

How does AI integration affect the accuracy and speed of financial decisions?

What are the challenges facing organizations in adopting AI within the governance domain?

Study Hypotheses

As this study adopts a qualitative methodology (semi-structured interviews), the hypotheses are framed as research trends or propositions subject to exploration:

The use of AI contributes to enhancing corporate governance quality by improving transparency and oversight.

AI contributes to improving the quality of financial decision-making in terms of accuracy and effectiveness.

Corporate governance acts as a mediating variable in explaining the relationship between AI and the quality of financial decisions.

Organizations face regulatory and technical challenges that limit the full utilization of AI in governance.

Significance of the Study

This study derives its significance from addressing a contemporary topic that integrates AI, corporate governance, and financial decision-making-a field that requires further investigation, especially within Arab environments. Methodologically, its importance lies in the use of the interview approach, which provides deeper insights into individual experiences and practices within organizations compared to relying solely on quantitative data.

Practically, the results may help organizations better understand how to utilize AI to improve governance practices and develop financial decision-making mechanisms. Furthermore, it may assist decision-makers in formulating strategies that support digital transformation while enhancing transparency and efficiency.

Objectives of the Study: This study seeks to achieve the following:

Explore the use of AI in supporting governance practices within organizations.

Analyze the impact of AI on the quality of financial decision-making through the experiences of internal actors.

Understand the role of corporate governance in enhancing the effectiveness of AI utilization.

Identify the challenges and obstacles facing the application of AI in the field of governance.

Provide practical recommendations to improve AI usage to support governance quality and financial decisions.

Firstly. Conceptual Framework of AI and Its Role in Enhancing Corporate Governance:

Artificial Intelligence acts as a catalyst in modern governance by transforming vast datasets into actionable insights, fostering transparency and predictive oversight.

1. Concept and Evolution of AI in the Business Environment:

The concept of Artificial Intelligence has witnessed a profound and rapid evolution in recent years, transitioning from a purely theoretical research field to a practical cornerstone for enhancing organizational performance and competitiveness (Anastassia, Hodson, Khimich, & Tatiana, 2022, p. 315). AI refers to systems and applications capable of simulating human behavior through data learning, pattern recognition, and decision-making based on complex and dynamic variables.

This evolution is closely linked to significant advancements in computing power and the availability of massive datasets, allowing AI to transcend traditional functions into complex domains such as financial forecasting, risk analysis, and strategic decision support. In contemporary business, AI represents a paradigm shift, moving from an auxiliary tool to a central element reshaping business models and management styles. (loudmila, 2020, p. 03)

2.AI Applications in Finance and Administration .

AI applications in finance and administration are diverse and profound, covering vital organizational functions. In finance, AI is used to analyze accounting and financial data with high precision, aiding in the preparation of more reliable and transparent financial reports. It is also utilized in fraud detection by analyzing irregular patterns in financial transactions that are difficult to identify via traditional methods. (Nicolo , Carmine, Michael , Tony, & Pekka, 2014, p. 1202)

In risk management, AI provides advanced tools for forecasting and assessing potential risks, enabling organizations to take proactive mitigation measures. On an administrative level, it supports decision-making systems by providing accurate, up-to-date information, helping managers base decisions on scientific evidence rather than personal estimations. Furthermore, intelligent automation streamlines routine administrative processes, reducing human error and increasing overall organizational efficiency. (loudmila, 2020, p. 04)

3. Governance Concept and Principles .

Corporate governance is a fundamental concept in modern management, representing the framework through which an organization is directed, managed, and controlled. (OCED, 2021, p. 20)Its importance lies in ensuring a balance of interests among various parties-including shareholders, management, and other stakeholders-while emphasizing the principles of transparency, accountability, and integrity.

Governance is anchored in core principles, most notably accurate and timely disclosure of information, enabling stakeholders to make well-informed decisions. It also includes the principle of accountability, which mandates that management takes responsibility for its decisions, and the principle of fairness, ensuring equitable treatment of all parties. These principles are supported by mechanisms such as independent boards of directors, audit committees, and internal control systems, which enhance performance efficiency and mitigate corruption and mismanagement. (Bruno, Francesca , & Salvatore, 2025, p. 05)

4. Role of AI in Enhancing Governance Quality .

AI effectively contributes to developing governance practices by providing advanced analytical tools that improve information quality and strengthen oversight. By processing big data with speed and precision, AI supports internal control systems via the early detection of financial and administrative anomalies, thereby enhancing an organization’s risk control capacity. (Ahmed Rizvan Hasan, 2022, p. 12)

AI also plays a critical role in improving the quality of financial disclosure by generating precise, comprehensive reports that mitigate the risk of error or manipulation. It further fosters transparency by providing real-time data for decision-making. Additionally, AI supports auditing processes by performing comprehensive data analysis to detect

abnormal patterns, enabling auditors to carry out their duties with greater efficiency. (Hung, Van, & Archer, 2023, p. 8)

The impact of AI extends beyond technical aspects to include improving the quality of administrative and financial decisions by reducing human bias and promoting objectivity-aligning with governance goals of achieving fairness and integrity.

5.Challenges of Implementing AI in Corporate Governance

Despite its immense potential, applying AI in corporate governance faces several challenges that may limit its effectiveness. One major challenge is data quality; AI results are heavily dependent on the accuracy of input data, and any flaw can lead to inaccurate or misleading outputs. (GEÇİCİ, 2025, p. 650)

The high cost of adopting these technologies also poses a barrier for many organizations, particularly in developing countries, alongside a shortage of human talent capable of effectively developing and using these systems. Furthermore, ethical and legal challenges regarding data privacy and the assurance of algorithmic non-bias arise, necessitating clear regulatory frameworks governing the use of these technologies.

The increasing reliance on AI raises questions about the human role in decision-making and the accountability of intelligent systems for their decisions. Achieving a balance between leveraging AI benefits and maintaining ethical and regulatory safeguards remains a real challenge for contemporary organizations. (Massimiliano, Botosan, Dhananjay, & Pugliese, 2023, p. 790)

In conclusion, it is evident that while AI offers a genuine opportunity to advance corporate governance, success requires a comprehensive vision that considers technical, regulatory, and human dimensions simultaneously.

Secondly: The Impact of AI on the Quality of Financial Decision-Making.

AI enhances financial decision-making by replacing intuition with data-driven predictive models, ensuring high precision and objective evaluation of investment alternatives .

1. Concept and Importance of Financial Decisions:

Financial decisions are the pillars of organizational growth and sustainability. They encompass choices regarding resource allocation, such as investment, financing, dividend policy, and liquidity

management. The importance of financial decisions lies in their direct impact on an organization's financial performance, profitability, and sustainability in a competitive environment. (Rizvan, 2022, p. 445)

Financial decision-making is not merely a computational process; it is the result of a complex interaction between available information, the decision-maker's experience, and the organization's circumstances. Consequently, the quality of a financial decision is largely dependent on the quality of the information upon which it is based, highlighting the need for advanced tools that support this process and curb bias and errors. (Laura , Carla, Steven , & Tim , 2024, p. 8)

2. Characteristics and Determinants of Financial Decision Quality:

The quality of a financial decision is defined by several key characteristics: accuracy, objectivity, and the ability to achieve goals at the lowest possible cost. Quality is also linked to the reliance on reliable, up-to-date information and the capacity to handle uncertainty and risk.

These factors are influenced by the efficiency of the organization's information system, the level of experience among decision-makers, and the nature of the economic and regulatory environment. Time pressures often play a significant role, as the need for rapid decisions may compromise accuracy. In this context, modern technology, particularly AI, improves decision quality by providing advanced analytical tools that mitigate these constraints. (Jordi, Rivelles , & Sapena, 2018, p. 232)

3. Role of AI in Supporting Financial Decision-Making

AI increasingly contributes to financial decision-making by providing analytical capabilities that process massive datasets in short timeframes with high precision. Intelligent systems can analyze historical and current data, extracting patterns and correlations invisible to humans, which enhances the quality of financial forecasts.

AI enables the construction of predictive models that assist in evaluating various alternatives based on clear scientific criteria. For instance, it can be used to evaluate investment projects, analyze associated risks, and select the most efficient alternatives. It also supports financing decisions by analyzing capital structures and determining the best available funding sources. Furthermore, AI helps

reduce human biases that may affect financial decisions by relying on objective data and specific algorithms. (Tove & Leif, 2022, p. 28)

4.Impact of AI on Risk Reduction and Financial Efficiency .

Risk mitigation is a primary objective for organizations. AI acts as an effective tool in this domain. Through continuous data analysis, intelligent systems can detect potential risks early-be they credit, operational, or market risks-allowing for proactive measures.

AI also contributes to financial efficiency by rationalizing resource use and reducing costs resulting from errors or ill-conceived decisions. This enhances the organization's ability to achieve better financial performance and increase market competitiveness. This impact extends to supporting long-term strategic decisions by providing data-driven future insights, helping organizations adapt to economic fluctuations. (Monzer, Amr, & khattab, 2022, p. 20)

5.Challenges Associated with AI in Financial Decision-Making :

Despite its benefits, the use of AI in financial decision-making is not without challenges. One prominent issue is the heavy reliance on data quality; any data defect leads to inaccurate results.

The question of algorithmic transparency is also critical. Some AI models, particularly those based on deep learning, act as "black boxes" that are difficult to interpret, limiting the decision-maker's ability to understand how results were reached. Additionally, there are challenges regarding costs, a shortage of qualified talent, and risks related to cyber security and data protection. Over-reliance on AI may also diminish the human role, necessitating a balance between technological use and human expertise.

Thus, while AI is a powerful tool, maximizing its potential requires conscious management of these challenges within an integrated framework that combines technical efficiency with managerial wisdom. (Rikhardsson, Thórisson, & Bergthorsson, 2022, p. 328)

Thirdly: The Role of Governance as a Mediating Variable.

1. Concept and Importance of the Mediating:

The concept of a mediating variable is fundamental in modern management and financial studies. It is used to explain the nature of the relationship between two primary variables by introducing a third element that clarifies the mechanism of influence. A mediator is a

factor that stands between cause and effect, where the impact is not purely direct but passes through this variable.

In this study, corporate governance represents a vital mediating variable that explains how AI influences the quality of financial decision-making; this impact does not occur in isolation from the regulatory environment and internal control mechanisms. (Setiawan, 2023, p. 70)

2. Relationship Between AI and Governance:

The relationship between AI and governance is characterized by a complementary nature: AI enhances the effectiveness of governance mechanisms, while governance provides a regulatory framework that ensures the optimal use of these technologies. AI improves information quality, transparency, and internal control systems-all essential elements of corporate governance.

By continuously analyzing data, AI detects anomalies, strengthening internal control. It supports financial disclosure by providing precise, timely information, reducing information asymmetry, and boosting stakeholder confidence. Conversely, corporate governance imposes controls and standards that regulate AI usage, ensuring alignment with organizational goals and mitigating ethical and data-protection risks**.** (Vephkhvia, 2023, p. 8)

3. Role of Governance in Guiding AI Usage:

Corporate governance plays a central role in guiding how AI is used within organizations by defining the framework for adopting and employing these technologies. Through regulatory policies and procedures, an organization can ensure that AI is used in a way that achieves efficiency and transparency while limiting potential risks.

Governance helps define responsibilities regarding intelligent systems, promoting accountability and ensuring effective oversight. Furthermore, it aids in setting criteria for selecting appropriate systems and periodically evaluating their performance. This role is essential in the face of AI-related challenges, as it helps achieve a balance between leveraging benefits and maintaining ethical standards**.**

4.Impact of Governance on Financial Decision Quality:

Governance directly influences the quality of financial decision-making by fostering a regulatory environment built on transparency and information accuracy. Effective internal control systems, independent

audit committees, and clear disclosure mechanisms improve the quality of financial data, consequently improving the decisions based on them.

Governance also helps minimize personal biases by imposing clear standards, promoting objectivity. Additionally, it contributes to more efficient risk management, which positively reflects on the organization's financial performance. (Monzer, Amr, & khattab, 2022, p. 30)

5 .Integration of AI and Governance in Improving Financial Decisions.

The true impact of AI on financial decision-making quality is realized through its integration with corporate governance, as both work in tandem. AI provides the analytical tools and precise data, while governance provides the regulatory framework that ensures these tools are used effectively and responsibly.

Through this integration, organizations can achieve a higher level of efficiency and transparency. This synergy reduces risks, boosts stakeholder confidence, and achieves sustainable financial performance. Corporate governance acts as the link connecting AI to decision quality, explaining and supporting this relationship while ensuring maximum possible utility of modern technologies. (Vephkhvia, 2023, p. 329)

Fourthly*:* Expert Interviews.

1. Expert 1: AI Systems Specialist

Q1: How can AI systems enhance governance quality within organizations?

A1: AI is currently one of the most transformative tools in corporate governance. Its role is no longer limited to automation; it has become a structural element in reshaping decision-making. By analyzing massive data streams—financial, supply chain, and audit records—AI provides a comprehensive, real-time view of the organizational status, narrowing the information gap between top management and operational realities.

Q2: What is the role of AI in supporting financial decisions?

A2: AI plays a pivotal role through predictive analytical tools based on statistical modeling and machine learning. These tools don't just analyze the current situation; they forecast future market trends, assisting organizations in making more precise and proactive investment decisions.

Q3: How do intelligent algorithms reduce reliance on intuition?

A3: Historically, many financial decisions relied heavily on managerial experience or intuition. AI has transitioned this toward a more scientific and objective model. By offering recommendations based on data and mathematical models, it significantly reduces human bias in the decision-making process.

Q4: What are the primary technical challenges?

A4: Data quality is paramount. Furthermore, "interpretability" is a significant hurdle. Some deep learning models function as "black boxes," which poses challenges for legal and administrative accountability when sensitive decisions are made based on system recommendations.

2. Expert 2: External Audit Specialist

Q1: How does AI impact the quality of external auditing?

A1: External auditing is witnessing a qualitative shift. We are no longer limited to traditional sample-based examination; we now analyze entire datasets in short periods. This increases quality significantly by reducing the probability of missing errors that might otherwise go unnoticed in sample testing.

Q2: How does AI enhance the independence of the external auditor?

A2: AI enhances independence by minimizing reliance on manual data manipulation or subjective estimations. When the tools used are objective, the scope for human bias decreases, making audit results more impartial and reliable.

Q3: How does it contribute to fraud detection?

A3: It identifies abnormal patterns in transactions—such as illogical frequency or suspicious transfers—even when those transactions appear superficially correct. By learning from historical fraud data, these systems become more capable of predicting future attempts, moving the auditor's role from reactive to proactive.

3. Expert 3: Academic Professor Specialized in Governance

Q1: How does AI affect the governance system?

A1: Integrating AI into governance represents a profound transformation. Traditional governance relied on administrative hierarchies and periodic oversight. AI has enabled a shift toward dynamic governance based on real-time data and continuous analysis.

This makes decisions more relevant to actual reality rather than lagging reports or subjective estimations.

Q2: What is the relationship between AI and the principles of transparency and accountability?

A2: AI fosters a "data-open" environment within the organization, where every decision path—administrative or financial—can be tracked accurately. Regarding accountability, intelligent systems provide immutable digital logs, making it easier to define responsibilities precisely when errors occur.

Q3: What are the main governance challenges?

A3: The most prominent challenge is the issue of liability when incorrect decisions occur, raising questions about whether responsibility lies with the system or the entity operating it. Furthermore, the "explainability" challenge remains a core issue in complex systems, necessitating the development of more advanced regulatory and ethical frameworks.

4. Expert 4: Internal Audit Specialist

Q1: How does AI change the nature of the internal audit function?

A1: AI has fundamentally reformulated the essence of internal auditing, transitioning it from a periodic, sample-based function to a continuous, comprehensive analytical process. This shift aligns internal audit more closely with day-to-day organizational operations rather than treating it as a reactive or late-stage oversight activity. Consequently, internal auditors have become integral to real-time organizational performance monitoring. AI allows auditors real-time access to operational and financial data, narrowing the time gap between an event and its detection, thus positioning internal audit as a proactive rather than a merely corrective tool.

Q2: What is the role of AI in enhancing internal audit efficiency?

A2: AI significantly elevates efficiency by analyzing massive datasets in minimal time—a task that previously required large teams and extended periods. This has improved both the speed and accuracy of reporting. Furthermore, intelligent algorithms identify recurring operational errors, helping address root causes rather than just treating symptoms, which fosters a culture of continuous improvement.

Q3: How does AI contribute to risk management from an internal audit perspective?

A3: AI plays a critical role through predictive analytics, identifying early indicators of operational or financial risk. This allows for intervention before issues escalate. These systems also build dynamic risk maps that update in real-time, providing a more realistic and comprehensive view of organizational risks.

Q4: What are the primary challenges?

A4: A major challenge is "over-reliance" on technical systems, which may diminish critical human intervention. Data security and protection are also sensitive issues; as the volume of digitized information grows, stringent controls are required to ensure confidentiality and integrity

5. Expert 5: Former Board Member

Q: How does AI impact board decision-making?

A: From long experience in boardrooms, I can say that AI has fundamentally altered strategic decision-making. Boards traditionally relied on periodic reports; today, we access real-time analytical data. While this accelerates decision-making, it also grounds it more deeply in data than ever before. AI has reduced the uncertainty surrounding major strategic decisions by allowing us to evaluate various scenarios through predictive models that consider market variables, financial behavior, and operational data simultaneously.

Q: How does AI improve governance at the board level?

A: It fosters higher transparency and reduces information asymmetry between executive management and board members. Every member can access the same analytical data concurrently, promoting fairness in decision-making. Furthermore, intelligent systems enable "Continuous Governance," allowing boards to intervene promptly when anomalies or risks arise.

Q: What are the challenges facing boards?

A: The primary challenge is the degree of trust in AI outputs, especially when models are too complex to interpret. Members must understand the limitations of these technologies. Additionally, there is a challenge related to the rapid pace of technological change, necessitating continuous development of both administrative and technological skills.

6. Synthesis of Expert Insights

The experts' responses indicate that AI is no longer viewed merely as a supporting tool but as a structural element reshaping governance and financial decision-making at all levels. There is a consensus that the primary value lies in processing big data in real-time to drive predictive decision-making. This transition from "post-analysis" to "proactive analysis" is the essence of the change AI has brought to modern organizations.

While the participants agree that AI enhances transparency and accountability, they also show clear awareness of challenges such as the "black box" issue, lack of interpretability, and data security. Most experts agree that AI cannot fully replace humans but should serve as a supportive tool requiring on going human supervision.

Conclusion :

AI as a Pillar of Governance: AI has become central to improving governance quality, elevating transparency, and accelerating decision-making, shifting organizations toward a data-driven, digital governance model.

Integrated Model: The results confirm that AI does not eliminate the human role in governance; rather, it redefines it to focus on interpretation, critical assessment, and final judgment. Modern governance is moving toward an integrated model that combines algorithmic power with human wisdom.

Crucial Challenges: Challenges such as interpretability, data security, and input quality remain decisive factors for success. The future of digital governance depends not only on technical progress but also on developing the regulatory and ethical frameworks governing AI use.

This study addressed the significant impact of AI on governance and financial decision-making—a subject reflecting the deep transformations occurring in modern organizations. AI has evolved from a supporting tool into a strategic component influencing managerial and oversight effectiveness.

The study concludes that AI enhances transparency, reduces information asymmetry, and increases the precision of financial/administrative audits. Furthermore, it supports decision-making through predictive tools that reduce uncertainty. Conversely, the study highlights critical challenges, including model opacity, data quality, and the necessity for robust cyber security and ethical standards.

Recommendations:

The study recommends that organizations adopt a phased approach to integrating AI into governance systems while investing in human capital development to ensure that staff can interpret AI outputs effectively. Establishing clear regulatory and ethical frameworks is essential to ensure transparency, accountability, and risk mitigation. Data quality and source unification are also paramount, as they form the foundation upon which the effectiveness of these technologies relies.

Future Research Directions:

Future research may explore the impact of Generative AI on governance, the role of AI in real-time continuous auditing, and the intersection of AI and corporate ethics in digital business environments. Comparative studies between early-adopter organizations and those in initial stages would also provide further depth on the actual impact on financial performance and governance quality.

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