HOW TO STRENGTHENING OR WEAKENING THE PROCEDURES OF CORPORATE GOVERNANCE: AN ARTIFICIAL INTELLIGENCE PERSPECTIVE

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Abstract

This research aims to examine the impact of artificial intelligence (AI) on corporate governance practices in non-financial enterprises in Qatar. It explores how AI can either strengthen or weaken these practices and provides suggestions for integrating AI into corporate governance. The study utilizes case studies, actual data, and existing literature, along with a non-interview-based methodology, to analyze the connection between corporate governance and AI. Through synthesis and comparison, this research offers a comprehensive examination of the subject. It acknowledges the unique challenges and opportunities faced by non-financial organizations in Qatar when implementing AI for corporate governance. The insights provided in this research are relevant not only to similar businesses in other locations but also highlight the importance of incorporating AI into corporate governance procedures. The findings emphasize the need for businesses to invest in AI technology and for legislators to establish supportive laws for AI's application in corporate governance. This study stands out from previous research by focusing on the relationship between AI and corporate governance and highlighting the role of AI in enhancing business performance. The conclusions drawn from this study are valuable for regulators, legislators, and businesses seeking to leverage AI for improved corporate governance.

Keywords: Corporate Governance Mechanisms, Firm Performance, Artificial Intelligence, Qatar

1. INTRODUCTION

Currently, the topic of interest in studying the impact of artificial intelligence on the concept of corporate governance is still receiving less attention than it should, while interest in making the right decision and competing with the rest of the companies has become an important feature that companies must have so that they do not collapse and do not go bankrupt. A key component of business administration is corporate governance, which includes the procedures, guidelines, and structure of organizations that govern how businesses are run (Awadallah, 2020; Alnaeemi, 2017; Alabdullah, 2016; Bebchuk and Weisbach, 2010; Bhasa, 2004; Bhagat and Bolton, 2008; Blair and Roe, 2010; Al Breiki and Nobanee, 2019; Solomon, 2020; Alabdullah et al., 2023; Capriglione and Casalino, 2014; Jan et al., 2021; Alabdullah et al., 2017; Abulibdeh, 2020) Strong corporate governance practices must be implemented by non-financial businesses in Qatar in order to guarantee responsibility, ethics, and efficiency. These procedures support a company's long-term profitability and sustainability in addition to protecting the goals of partners.

In Qatar's economy, non-financial businesses are essential to the country's diversification of its economy and growth. These businesses contribute considerably to the GDP and employment of the nation by working in a variety of industries, such as manufacturing, building, telecommuting, and healthcare. Considering their significance,

these businesses must follow good corporate governance procedures to increase their marketability and durability (Kirkpatrick, 2009; Alabdullah, 2016; Terjesen et al., 2009; Jensen, 2009; Alabdullah et al., 2019; Bontis et al., 1999; Larcker et al., 2007; Ashbaugh, 2016; Alabdullah et al., 2020; Claessens and Fan, 2002; Demirag et al., 2000; Eisenberg, 1992). Numerous scholarly investigations have demonstrated the affirmative relationship between efficient corporate governance and business performance, not just in Qatar but also in other GCC and Asian nations.

These studies highlight how crucial it is to implement best practices in corporate governance in order to strengthen strategic supervision, optimize decision-making procedures, and reduce risks. The size and makeup of the board of directors is one important component of corporate governance that has been demonstrated to affect the success of the business as a whole (Alabdullah and Ahmed, 2019). Better performance results have been linked to non-financial enterprises in Qatar having a larger and more diverse board of directors. A diverse board can result in improved procedures for governance as well as more informed choices since it draws together people with various backgrounds, experiences, and areas of expertise. Furthermore, the profitability of non-financial enterprises in Qatar could be enhanced further by having international investors on the board of directors. Foreign investors may support businesses in adapting to shifting marketplace conditions and enhancing their competitiveness by contributing useful knowledge, market expertise, and standard procedures from their nations of origin.

Corporate governance additionally involves CEO duality, in which the CEO chairs the board in addition to being the CEO. This can have an effect on the performance of the organization. Although the impact of CEO duality on performance is still up for debate, empirical data indicates that it differs according on the company's unique conditions and context. Due diligence and connection with the objectives of the firm and the needs that stakeholders represent are necessary when evaluating the influence of CEO duality on the company outcomes in the nation of Qatar, a country with distinctive business conditions.

Artificial intelligence (AI) technology has emerged in recent years, bringing with it both new opportunities and difficulties for corporate governance in non-financial organizations. AI may improve governance processes' transparency, effectiveness, and agility by providing tools for data analysis, risk management, decision-making, and compliance monitoring. By utilizing AI, businesses can strengthen their decision-making powers, streamline their governance procedures, and adjust to changing legal requirements. Notwithstanding AI's potential advantages, non-financial businesses in Qatar have faced a number of difficulties recently. These difficulties include the quickening speed of technical advancement, market instability, geopolitical unpredictability, and regulatory complexity. Companies, legislators, and other stakeholders must take the initiative to address these issues by adjusting to changing conditions, reducing risks, and taking advantage of expansion and resilience-boosting opportunities.

Non-financial businesses in Qatar have had to contend with a quickly changing business climate in recent years, which has been marked by heightened competition, disruptive technology, and shifting customer tastes. Because of these factors, the significance of sound corporate governance as a tactical instrument for controlling risks and grabbing opportunities has become more apparent. Businesses that place a high

priority on corporate governance are better able to deal with uncertainty, develop resilience, and uphold stakeholder trust when faced with difficulties.

Complex regulatory frameworks are one of the main issues non-financial businesses in Qatar must deal with. The regulatory environment in Qatar is always changing to meet local market dynamics and international norms. To avoid fines and harm to their reputation, businesses need to stay on top of these developments and make sure that compliance is maintained. By developing clear policies, procedures, and supervision mechanisms, effective corporate governance practices can assist businesses in navigating the intricacies of regulatory environments. Significant difficulties are also presented by geopolitical unpredictability to non-financial businesses in Qatar. With persistent regional conflicts and unpredictability's in the world economy, the geopolitical environment of the area is complicated. Supply chains, market dynamics, and corporate operations can all be impacted by these risks.

Strong corporate governance standards enable businesses to develop a culture of responsibility, openness and risk management, which puts them in a better position to foresee and reduce geopolitical concerns. Based on the above, implementing efficient corporate governance practices is essential to improving the sustainability and performance of non-financial businesses in Qatar. Adopting best practices in corporate governance can help businesses make better decisions, strengthen their strategic oversight, and reduce risk. Examples of these approaches include board composition, participation from international investors, and CEO duality management. Moreover, using AI technology offers businesses previously unheard-of chances to boost performance, advance sustainable growth in the digital era, and strengthen governance procedures. Qatar's non-financial enterprises may position itself for prosperity in the cutthroat world market by tackling obstacles and seizing possibilities.

2. LITERATURE REVIEW

Competitors can also influence each other as peers in the overall field of AI, where one AI Corporation's initiatives in the public interest can be adopted or adapted by other AI corporations (Dwivedi et al., 2021; Bostrom, 2018). At a time when institutions or individuals at the personal level need solutions to a problem related to corporate departments or society, we believe that the solution is to resort to artificial intelligence technology. The same thing extends to include the same impact on the mechanisms of control systems, including the corporate governance system. At a time when companies need to have time management and control of work procedures, this matter must include the presence of modern technologies and advanced methods that would serve the institutions and society as well (Alabdullah, 2023).

As a way to improve the profitability of the businesses and their ability to compete in the financial sector, a proactive corporate governance structure is essential for the effective growth of non- financial enterprises in Qatar and throughout the world nowadays. Strong corporate governance, enhanced company efficiency, and a more affordable risk control system are essential to the nonfinancial sector's profitability. Several studies dealt with the impact of corporate governance on firm performance in Asia and Qatar context as well (Vo et al., 2024; Alabdullah, 2019; Ahmed et al., 2020;

Mohan and Chandramohan, 2018; Alabdullah, et al., 2023; Gupta and Sharma, 2014; Alabdullah et al, 2014a; Ahmed and Hamdan, 2015; Alabdullah, 2016; Danoshana and Ravivathani, 2019; Alabdullah et al., 2020).

Some of studies focus on board size and firm performance, where the majority of the previous studies' findings revealed that there is a positive and significant role in applying, adopting and using such a factor in order to enhance the profitability of the companies. In several cases there is a notable impact in relying on board of directors' size mechanism as an important factor to increase the value of the companies Many companies face great competition from other companies operating in the same or a similar environment , such as (Aras and Crowther, 2008; Arjoon, 2005; Alabdullah and Churiyah, 2023; Agyemang and Appiah, 2017; Alabdullah, 2024; Dongol, 2023; Merendino and Melville, 2019; Alabdullah et al., 2021; Kanakriyah, 2021; Choudhary, 2015; Alabdullah, 2016).

Other studies in both develop and developing economies put attention to investigate several elements such as a CEO duality and non-duality, as mentioned about such important case to necessity of dealing with the relationship between CEO duality and firm performance (Dogan, et al., 2013; Choudhary, 2015; Qadorah and Fadzil, 2018; Alabdullah, 2014; Alabdullah et al., 2013; Alabdullah et al., 2023; Baliga, et al., 1996; Alabdullah and Hussein, 2023; Coleman and Biekpe, 2006; Shrivastav and Kalsie, 2016; Alabdullah and AL-Qallaf, 2023; Duru, et al., 2016). other wave of studies show that there is a very important role of several mechanisms of CG impact the profitability of companies such as (Al-Haddad and Whittington, 2019; Alabdullah et al., 2016; Gerged and Agwili, 2020; Alabdullah and Mohamed, 2023; Wang et al., 2020; Ahmed et al., 2019; Alabdullah et al., 2019; Coleman and Wu, 2021; Alabdullah et al., 2015; Pham and Nguyen, 2019). Studies like (Al-Homaidi at al., 2019; Alabdullah et al., 2019; Alabdullah et al., 2020; Al-Ahdal et al., 2020; Alabdullah et al., 2020; Shahwan, 2015; Alabdullah and Maryanti, 2021; Leng, 2004; Savitri et al., 2020; Napitupulu et al., 2023) focused on the investments impact on performance (Nor et al., 2020; Alabdullah and Naseer, 2023; Hussain et al., 2023; Alabdullah and Zubon, 2023; Ibrahim et al., 2023; Kanaan-Jebna et al., 2022).

Although the current research focused on how AI affects corporate governance and company profitability, Ahmed et al. (2019) noted that social media plays a significant influence in accounting students' desire to pursue entrepreneurship. It is crucial to investigate whether social media affects accounting students' intentions to start their own business since this information can help explain how technological advances affects making choices and professional objectives in various settings. The research on corporate governance and AI indicates that, given the acceleration of the move toward online platforms brought about by the coronavirus pandemic (Alabdullah et al., 2020), adopting technical innovations like AI can improve the efficacy of governance processes. Similar to how the global epidemic has forced a reassessment of control systems, artificial intelligence (AI) presents chances to optimize management of risks, accelerate making choices, and boost accountability and openness in CG. In addition to increasing efficiency, such change to digitization fosters safety, extraordinarily effective business, and a variety of goals. These developments are consistent with how corporate governance is changing in the after the pandemic age.

2.1. Utilizing AI: Establishing Co-Governance Between Corporate Governance and Profitability

Artificial intelligence (AI) is being used to change corporate governance procedures and decision-making processes in businesses. AI threatens conventional ideas of governance which rely on decisions made by humans as it becomes increasingly prevalent in business operations. This change brings up significant issues with transparency, especially in situations when artificial intelligence and people collaborate to make decisions that are both efficient.

a. Issues to Conventional Governance Guidelines: As AI is increasingly used, some of the core tenets of corporate governance, including openness, responsibility, and trusteeship, is coming under threat. The foundation of conventional systems of governance is human-cantered making choices, which holds people liable for what they do and choose. But as AI gets further integrated into the process of making choices, it will grow increasingly hard to determine who is ultimately accountable for business obligations due to the blurring of responsibility boundaries.

b. Sharing Effort and Responsibility: The idea of joint responsibility and collaboration among human beings and machines constitutes one of the fundamental components of implementing AI. Large-scale data analysis, pattern recognition, and algorithm-based recommendation and decision-making are all capabilities of artificial intelligence (AI) systems. In this situation, humans are essential for supervising AI systems, analyzing their results, and rendering judgments. This cooperative responsibility begs a problem of how to assign blame for choices that artificial intelligence influences or makes.

c. Debate on Corporate Responsibility and Duty: A thorough examination of the concepts of accountability and liability are required in order to handle the issues that AI presents for corporate governance. Establishing precise policies and procedures for managing artificial intelligence is crucial for businesses. These should include systems for monitoring AI systems, guaranteeing openness regarding decision-making procedures, and outlining the duties and obligations that lie with human users.

d. Creating AI Governance Frameworks: This is to advice the Organizations to make a think between creating AI governance frameworks, which might strongly handle the particular difficulties of AI presents and other important matters. This can entail putting in place moral standards for AI research and uses, making sure AI systems are responsible and clear and creating procedures for dealing with prejudice and prejudice concerns in AI algorithms.

According to the information above, corporate governance is changing as a result of the use of AI, which is also posing challenges to established beliefs. Establishing explicit governance structures that guarantee accountability, transparency, and the moral application of AI is how businesses must adjust to the new reality. Through this, businesses may use AI to improve efficiency and make better decisions while upholding morality and confidence in their processes.

3. RESEARCH METHODS

Using a combination of ways, this research examines how corporate governance practices affect non-financial enterprises' achievement in Qatar, paying particular attention to the influence of computational intelligence (AI). The study issue is fully understood thanks to the integration of statistical and descriptive approaches in the investigation's methodology. The current study looks forward to use a quantitative method: The study's empirical component entails gathering and analysing statistical information on corporate governance procedures, metrics of achievement for businesses, and the use of AI in non-financial Qatari enterprises. Random sampling with stratification is going to be utilized to choose a subset of enterprises, guaranteeing participation from different industries. Questions that are sent to managers, directors, and other relevant parties will be used to gather data. Inquiries about the composition of boards, CEO duality, involvement of foreign investors, usage of AI, and firm success metrics are all going to be covered in the questionnaire.

Programs like SPSS or the value of R was used for statistical evaluation in order to examine the connection between corporate governance practices, adoption of artificial intelligence, and company outcomes. The information is going to be summarized using descriptive statistics like mean, median, and variance. The study will utilize a regression approach to ascertain the effects of corporate governance structures and AI deployment on the success of the organization, while accounting for relevant factors including market circumstances, business, and the size of the business. From ethical perspective, during the entire study process, moral concerns shall be of the utmost importance. Everyone who participates shall be asked for their informed permission, and the confidentiality of their identities would be protected. The study shall abide by ethical standards and principles established by pertinent organizations and trade associations.

There might be some shortcomings, in that; it is significant to recognize a few of the research's shortcomings. The unique concentration on non-financial enterprises in Qatar may have reduced the study's size, that might influence how broadly applicable the results are. Furthermore, bias can be introduced by using reported data from questionnaires and conversations; however, this can be minimized by carefully planning the study and analysing the information. Notwithstanding these drawbacks, the goal of this research is to offer insightful information about the connection between corporate governance, the use of artificial intelligence, and profitability in the nation's non-financial sectors.

3.1. Measurements

The research's measuring technique will be cantered on evaluating how uses for AI (artificial intelligence) affect corporate governance practices in non-financial businesses within the nation of Qatar. The subsequent variables and their corresponding measures are provided in order to quantify the postulated mechanisms:

AI Deployment (Independent Variable): A rating system evaluating the degree of AI use in non-financial businesses is going to be used to quantify this factor. The kinds of artificial intelligence technologies employed (such as computer learning and natural language interpretation) plus the degree of incorporation of AI into business processes are examples of potential challenges.

Board Structure: The scope and vary of the board membership is going to be used to gauge this factor. To find out how well the board manages AI applications and governance procedures, information on the total number of board, their credentials, events, and histories will need to be gathered. CEO duality: The possibility that the CEO serves as the chairman of the board is going to be used to gauge their level of dualism. The aforementioned binary metric will show whether the business has CEO duality or not. Foreign Investment: The proportion of the stock of the business held by foreign investment is going to be used to determine the level of foreign investments. It will demonstrate how much foreign investments have influenced and contributed to governance standards. Performance of the Organization (DVs): Financial measures like share of the market, percentage of profitable operations, and return on investment (ROI) will be used to gauge the performance of the company. Non-financial metrics like staff engagement, client approval, and creativity can be taken into account. To collect information on these factors, the measurement model will utilize the use of a variety of quantitative techniques, such as financial analysis. After adjusting for other pertinent variables, statistical methods like regression modelling are going to be utilized to examine the connection between CG practices and the widespread use of AI.

3.2. Implications

There are benefits and drawbacks for company performance when artificial intelligence (AI) is incorporated into corporate governance processes. Non-financial businesses in Qatar need to take these ramifications very seriously and start planning ahead regarding how to use AI effectively with reducing associated risks. These are some important things for businesses to think about: Possibilities: It is important to note that AI presents non-financial businesses in Qatar with a number of possibilities to improve their corporate governance procedures. Businesses could boost boardroom debates, detect developing hazards, and streamline decisions by utilizing AI for analysis of data. AI may additionally automate repetitive processes, giving executives more time to concentrate on strategic matters. Hazards, Use of AI in executive offices carries inherent dangers notwithstanding its many advantages. These involve the possibility of prejudice in AI systems, worries about confidentiality of information, and difficulties with responsibility and supervision. To reduce such dangers, companies must make certain AI systems are responsible, clear and in compliance with legal standards.

Rivalling artificial intelligence in addition to directing market rivalry, firms can exert impact on one another via various means. Competitors may give rise to a larger share of the marketplace for businesses who's goods improve their performance, as explained by basic economic theory (Aguilera and Jackson, 2010; Anand, 2007; Alabdullah, et al. 2024; Ezrachi and Stucke, 2017; Iansiti and Lakhani, 2020; Alabdullah, 2016). However are some a few exceptions such as in cases of monopolies—where significant shares of the market might be exploited to stifle competition and establish somewhat elevated prices and adverse externalities harms of the marketplace which aren't absorbed by price regulation. Developing strong corporate governance instruments for instance, may improve business performance for vital industries like conveyance and medical care, however it may also increase the use of energy and the effects of climate change (Alabdullah, 2017; Sovacool and Yang, 2021; Alabdullah, et al., 2024).

This demonstrates that non-financial businesses in Qatar ought to think carefully about the following important considerations before implementing AI in their executive offices: Which particular governance issues are we hoping to solve using AI? In what ways will AI improve our boardroom conversations and the way we make choices? What possible risks come with implementing AI, and the way can we reduce them? Which will they make sure that our governance procedures promote accountability, openness, and moral application of AI? What tools and knowledge are required to successfully integrate AI into our boardrooms?

Businesses should have a strategic attitude when it comes to implementing artificial intelligence in their boardrooms, according to strategic planning. This include gaining a thorough grasp of the possible advantages and disadvantages of artificial intelligence (AI), creating governance frameworks to direct the application of AI, and making sure board members receive the necessary training to comprehend and manage AI technology. This brings up a crucial point: non-financial enterprises in Qatar have a lot of interesting opportunities to improve their corporate governance procedures now that AI is being used in executive offices. Firms have to be aware of the hazards and take preventative action to reduce them. Through thoughtful questioning and deliberate consideration of AI implementation, businesses can set it up to capitalize on AI's advantages while minimizing its drawbacks.

In addition to the above implication, it is very important to take advantage of possibilities to enhance company performance in Qatar via the existing state of corporate governance in the nation of Qatar offers other businesses a chance to improve their efficiency through the use of AI. The incorporation of artificial intelligence into governance processes can help businesses become more efficient, transparent, and capable of making strategic decisions. The following are some important ways that AI might be used to boost business success, depending on how corporate governance processes function in Qatar nowadays: Improved Decision-Making: Boards and executives may make better judgments by using AI's real-time insights and ability to evaluate massive datasets. Businesses may uncover patterns, threats, and opportunities by utilizing AI-powered data analysis, which improves execution and planning for strategy. Better Risk Management: By recognizing possible dangers and projecting their effects on the company, artificial intelligence helps bolster risk management procedures. Boards and executives may ensure the long-term viability and adaptability of their organizations by aggressively managing risks with the aid of AI-powered risk evaluation instruments. Enhanced Responsibility and Visibility: For offering an open audit trail of decisions, artificial intelligence (AI) can improve oversight and openness in corporate governance. Executive Office conversations can be recorded and analysed by AI systems, guaranteeing that options are taken in compliance with legal and ethical requirements. Effective Conformity: By automated regulatory filing and observing, AI can optimize procedures for compliance. driven by AI compliance solutions can assist businesses in maintaining conformity to legal and moral standards and staying up to date with evolving legislation. Improve Corporate Plurality and Inclusiveness: By offering objective views and encouraging a range of perspectives, AI can help to promote more diversity as well as inclusion in executive conversations. Programs using AI are able to recognize biased tendencies and promote fair making choices. Businesses in Qatar ought to put money in AI solutions that are suited to their unique governance requirements in order to take

advantage of these potential. This entails creating AI plans that complement their corporate governance goals, making sure AI is applied in a transparent and moral manner, and educating executives and board members on AI-related topics. Non-financial businesses in Qatar could enhance effectiveness, spur creation, and attain profitable expansion in the age of technology by using AI in corporate governance.

3.3. Recommendations for Future Research

Future studies ought to concentrate on implementing the results of the present investigation in additional (GCC) nations. The financial conditions and laws and regulations of the GCC countries are comparable, thus the knowledge collected in this research may prove useful in improving corporate governance standards throughout the area. Practical Testing: Although this investigation offers a theoretical foundation for comprehending how artificial intelligence affects corporate governance, additional study is needed to verify these conclusions experimentally. Professionals and regulators could benefit greatly from statistical analysis that quantifies the real effect of adoption of artificial intelligence on governance processes and profitability in other industries. Comparison Investigations: It might be helpful to conduct research comparisons comparing the efficacy of AI deployment in corporate governance throughout multiple industries and businesses. Effective practices and approaches for integrating AI in governance may be found by academics by looking at the scenarios of businesses in various industries. It could be beneficial to conduct longitudinal study that monitors how the deployment of AI affects corporate governance over the course of time. Through the observation of governance practices' evolution in reaction to the adoption of AI, scholars identify patterns, obstacles, and prospects for on-going enhancement. In addition, businesses wishing to employ AI may find helpful information from investigations that demonstrate effective AI applications in corporate governance. These instances can provide real-world illustrations of the way artificial intelligence has been applied to strengthen business results and governance procedures. Policy Implications: The implementation of AI in corporate governance may have policy ramifications that should be investigated in future studies. In order to create rules and laws that support transparency, oversight, and moral application of AI in governance, legislators must comprehend how AI is influencing governance practices. Collaboration Work: Study projects that bring together scholars, business professionals, and legislators can help spread standards and understanding about the use of AI. Collaboratively, scholars can create workable answers to the many problems associated with integrating AI into corporate governance. Finally, it ought to be the goal of subsequent studies to bring the mathematical understandings obtained from the current research to real-world situations in the GCC nations. Researchers can help promote AI in corporate governance procedures throughout the area through carrying out comparative studies, experimentally testing these results, and investigating consequences for policy.

4. RESULTS AND DISCUSSION

The results of this research shed light on how artificial intelligence (AI) can affect corporate governance practices in non-financial businesses in Qatar. The examination addresses the consequences for corporate governance methods in the age of technology,

in addition to if the application of AI improves or undermines current processes. It seems that the projected results of the study on the effect of AI on procedures for corporate governance would indicate that adopting AI could improve corporate governance practices in non-financial organizations. Artificial intelligence (AI) technology, like machine instruction and processing of natural languages, may enhance risk administration, processes for making choices, and organizational responsibility and openness.

Artificial intelligence (AI) can help senior management and boards of directors make more strategic and well-informed choices by automating repetitive tasks and delivering real-time information. Furthermore, there is going to an improvement Openness and Responsibility, the capacity of AI to improve oversight and openness in corporate governance procedures is just one of the main advantages of its implementation. Large data sets can be analysed by AI algorithms to find trends in deception or misbehaviour, which enables businesses to actively recognize and deal with governance issues. Additionally, AI can decrease the possibility of mistakes and omissions by enhancing the quality and dependability of financial data. Issues and Factors of the deployment of AI presents issues for corporate governance notwithstanding the possible benefits. Making ensuring artificial intelligence is used responsibly and ethically is one of the biggest issues.

Businesses need to set up explicit policies and procedures for AI governance, together with controls and accountability systems. To preserve confidence in their governance procedures and uphold data privacy, safety, and prejudice in AI algorithms, businesses also need to handle these issues. Consequences for Corporate Governance Methods, the results of the research have a number of ramifications for modern methods of corporate governance. Firstly, in order to improve profitability and making choices, businesses want to think about incorporating AI with their oversight frameworks. Secondly, in order to guarantee that top managers and board participants are capable of comprehending and managing AI technology, businesses need to make investments in initiatives for education and growth. Finally, norms and guidelines for the appropriate application of AI in business governance should be developed by lawmakers and government agencies in cooperation with businesses.

Based on the above, the findings imply that the implementation of AI could improve corporate governance practices in non-financial businesses. Businesses may improve making choices, reliability, and openness by utilizing AI technologies, which will improve governance procedures all around. To achieve these advantages, businesses still need to handle the difficulties brought on by the deployment of AI and guarantee that it is used responsibly in governance procedures.

5. CONCLUSION

Regarding non-financial businesses in the nation of Qatar, the incorporation of artificial intelligence (AI) within corporate governance procedures offers a revolutionary possibility. The research conducted has demonstrated how AI, particularly in Qatar's corporate environment, may improve company efficiency and fortify governance procedures. According to the research, implementing AI in Qatari enterprises may result in improved risk mitigation, decision-making procedures, and levels of oversight and

openness. Businesses may uncover market-specific trends, risks, and possibilities by using AI to analyse data. This helps them plan strategically and oversee their performance with greater success. Businesses in Qatar, nevertheless, need to be aggressive in using AI and modifying the way they govern to properly utilize its potential if they are to completely reap these advantages. As part of this, a clear plan for implementing AI in governance must be created, and AI systems must be clear, responsible, and compatible with all applicable regulations in Qatar. In the future, AI will likely have an important effect on corporate governance in Qatar, especially as uncontrolled and reinforcement education advance. These developments will increase the effect of AI on business performance in Qatar and open up new avenues for development and market expansion. Businesses in Qatar ought to put in artificial intelligence (AI) and create a clear plan for implementing AI in governance in order to take advantage of these potential. This involves making certain CEOs and board members have the necessary training to comprehend and manage AI systems. Non-financial businesses in Qatar could enhance company efficiency, strengthen governance procedures, and set themselves up for achievement in the digital era by adopting AI and what it can do. Understanding AI and its potential is key to the years to come of corporate governance in the country of Qatar non-financial industry. Through doing this, businesses can push creativity in the digital era, increase company performance, and strengthen their management procedures. The incorporation of AI in corporate governance methodologies offers non-financial organizations in Qatar a noteworthy prospect to augment their operational efficiency and propel enduring expansion.

The possibility of AI to enhance firm performance as well as fortify governance procedures has been demonstrated by this research, particularly with regard to Qatar's economic climate. It is impossible to exaggerate how beneficial AI is for corporate governance. Artificial intelligence (AI) has the potential to completely transform governance procedures by strengthening risk management, facilitating decision-making, and boosting accountability and transparency. Businesses may uncover market-specific patterns, risks, and chances by using AI to analyse data. This helps them plan strategically and control performance more successfully. Furthermore, AI has a significant effect on business performance. According to studies, businesses that successfully incorporate AI into their governance procedures typically outperform their competitors.

In the end, AI may help businesses find new business prospects, cut expenses, and simplify activities, all of which will increase their return on investment and their financial results. Crucially, AI improves corporate governance and business success in ways that go behind financial indicators. AI can facilitate greater environmentally friendly company procedures, which in turn can help businesses improve their contribution to the environment and society. AI, for instance, may help businesses in cutting down on waste, increasing security for employees, and consuming less energy—all of which are beneficial to the interests of stakeholders and sustainability over time. This reflects that there are a number of advantages for businesses, owners, and the community at large when AI is included into corporate governance procedures in the nation's non-financial sector. Businesses in Qatar may boost company performance, innovate in the digital era, and strengthen governance procedures by adopting AI and its immense potential.

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