AI Governance in IT Service Management: Impacts on Organizational Performance

1st Sandy Kosasi
Information System
STMIK Pontianak
Pontianak, West Kalimantan, Indonesia
sandykosasi@stmikpontianak.ac.id

2nd Mas Ayoe Elhias Nst
Faculty of Engineering and Computer Science
Universitas Potensi Utama
Medan, North Sumatra, Indonesia
masayoe02@gmail.com

3rd Slamet Sugiarto
Information System
STMIK Pontianak
Pontianak, West Kalimantan, Indonesia
slamet.sugiarto@stmikpontianak.ac.id

4th I Dewa Ayu Eka Yuliani
Information System
STMIK Pontianak
Pontianak, West Kalimantan, Indonesia
dewaayu.eka@stmikpontianak.ac.id

4th Rian Oktavianus
Computer Science
STMIK Pontianak
Pontianak, West Kalimantan, Indonesia
rianoktavianus@stmikpontianak.ac.id

5th Elsa Maulidia
Information System
STMIK Pontianak
Pontianak, West Kalimantan, Indonesia
elsmaulidiarvt@gmail.com

***Abstract*—The utilization of AI to enhance decision-making, automate services, and improve operational efficiency is on the rise. The increasing prominence of AI poses challenges in accountability, transparency, ethics, and risk management, necessitating robust AI governance. Despite ongoing evolution in AI governance studies, most research remains conceptual and normative, lacking substantial empirical evidence on the operational implementation of AI governance and its effects on organizational performance. The function of IT service management as a conduit between AI governance policies and the operational practices of AI-driven IT services remains largely unexamined. This study analyzes the impact of AI governance on organizational performance, using IT service management as a mediating variable. A quantitative methodology was employed, using a survey of 259 firms that have implemented AI, and the data were analyzed using PLS-SEM. The findings indicate that AI governance has a substantial, beneficial impact on IT service management and organizational performance. IT service management partially mediates the effect of AI governance on organizational performance. This research is innovative in its examination of an integrated model that positions IT service management as a functional mechanism for translating AI governance into quantifiable, sustainable AI-driven service performance.**

Keywords—AI-enabled services, AI Governance, IT Service Management, Organizational Performance

I. INTRODUCTION

Artificial Intelligence (AI) has become a fundamental element of contemporary business operations, particularly in facilitating decision-making, automating services, and enhancing operational efficiency. As the impact of AI systems on corporate success grows, questions about accountability, transparency, ethical use, and risk management are becoming more prominent [1]. Consequently, AI governance has become an essential organizational framework to guarantee the responsible and value-driven deployment of AI. This work is particularly pertinent given that AI governance remains in its nascent phase, posing hurdles to thorough examination and the establishment of standards [2]. While research on AI governance is still developing, current studies predominantly focus on conceptual, regulatory, or ethical frameworks [3, 4], providing normative guidelines rather than empirical evidence on implementing AI governance in operational practices to enhance organizational performance. This constraint indicates that the performance implications of AI governance remain inadequately understood. This circumstance signifies a disparity between the strategic development of AI governance policies and their operational execution within the enterprise. Without a sufficient understanding of the mechanisms linking policy and practice, the potential of AI governance to enhance organizational performance may not be fully realized [5].

This constraint in conceptual comprehension underscores the necessity of a strategy focused on the organization's operational functions, namely, by analyzing mechanisms that might link AI governance concepts to practical application in routine tasks. In this context, IT service management serves a strategic function as an operational framework for implementing information technology, encompassing the administration of AI-based services. At the operational level, IT service management is essential for governing the provision, oversight, and ongoing enhancement of IT-based services. IT service management offers defined procedures for incident management, change control, service quality, and continuous improvement, facilitating the implementation of AI governance concepts [6, 7]. Nonetheless, the literature on IT service management has historically focused on service efficiency and process maturity, with scant attention to its role in managing AI-based services [8]. The importance of IT service management in linking AI governance to organizational performance remains underexplored, creating a substantial research gap [9]. The evolving landscape of AI in IT service management has reinforced this state, yielding significant advances; nonetheless, a thorough understanding of its business value remains underdeveloped in the existing literature. This study examines the relationship between AI governance in IT service management and organizational performance, focusing on the associated benefits and challenges of its deployment.

The literature review indicates that most studies explicitly situate AI governance within the domains of AI governance, responsible AI, and AI ethics, primarily focusing on compliance, risk management, and the regulation of AI use, rather than on mechanisms for operational and organizational performance [10]. Moreover, most studies examine the direct effects of individual-level constructs on organizational performance outcomes, neglecting a thorough investigation of the role of emerging technologies, such as AI implementation in governance, in enhancing the strategic influence of these two elements. While each component of AI governance, IT service management, and organizational performance has attracted significant scholarly attention, their interactions

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remain largely unexamined. A thorough examination of academic databases indicates that no research directly addresses the synergistic effect of these elements on organizational effectiveness. Research undertaken by [10, 11], for instance, tends to view AI as a component of IT infrastructure rather than as an organizational competence that can exert systemic influence on enhancing competitiveness. Consequently, there is a need in the literature for research on IT service management's capacity to concurrently connect with and influence the relationship between AI governance and organizational performance. Moreover, the current literature frequently lacks empirical validation for the suggested association, relying predominantly on conceptual frameworks and case studies [12, 13].

A largely overlooked topic in the literature is how organizations facilitate integration and strengthen the relationship between AI governance and IT service management to support sustainable organizational performance. This matter is significant because AI technology has evolved from a mere technical support tool to a strategic facilitator that can enhance the effectiveness of IT policy execution and accelerate data-driven innovation [14]. Moreover, AI can serve as a primary catalyst for organizational agility in addressing fluctuating market demands, contingent on its integration within a flexible, systematic governance framework, bolstered by a robust culture of innovation [15].

This study aims to assess how AI governance influences IT service management's role in organizational performance within a holistic, integrative model. This model is expected to address critical questions about the interplay among AI governance, IT service management, and organizational performance. This research presents a novel examination of mediation relationships that have not been extensively investigated, alongside practical contributions in the form of guidelines for policymakers. It positions IT service management as a mediating variable that quantitatively explains the impact of AI governance on organizational performance. This research model advances the AI governance literature and offers an opportunity to deepen understanding of IT service management's role in generating performance value in the age of artificial intelligence.

This research is based on the premise that a positive, synergistic relationship exists among AI governance, IT service management, and organizational performance. The interplay among these three dimensions is essential to addressing the research gap by formulating and evaluating a comprehensive model that elucidates their interrelations and cumulative influence on organizational outcomes. This research is novel in its comprehensive methodology, which emphasizes the critical role of IT service management in amplifying AI governance's impact on organizational performance. This viewpoint contrasts with earlier research that examined these issues in isolation or concentrated solely on the direct effects of AI governance or IT service management on organizational performance [16]. This research presents two scientific accomplishments. Initially, it offers a detailed and refined understanding of how AI governance facilitates the execution of IT service management roles within businesses. Secondly, it provides a more thorough empirical validation of the proposed study model, elucidating the significance of incorporating AI governance and IT service management roles for organizational success.

This study is based on the premise that a significant relationship exists between organizational performance and external factors, including AI governance and IT service management, through both direct and indirect effects. The primary topic analyzed concerns how the interplay among these constructs concurrently establishes a mechanism that enhances overall organizational effectiveness. This study seeks to develop and evaluate an integrated conceptual model to gather empirical data on the relationships among dimensions and their combined impact on organizational performance. The significance of this research objective is amplified in a progressively competitive and dynamic business landscape, where organizational success is determined not only by operational efficiency but also by strategic competencies in managing AI technology frameworks, with AI governance serving as the primary catalyst in the IT service process of organizational transformation.

II. Literature Review

A. AI Governance

AI governance encompasses a framework of policies, procedures, and control mechanisms that businesses use to ensure the responsible, safe, and strategic alignment of AI system development and use [17]. With the rise of AI use, particularly in decision-making and digital services, the need for AI governance has become paramount, especially to mitigate risks such as algorithmic bias, privacy violations, and imprudent decisions [18]. A survey of diverse literature highlights that the primary features of AI governance encompass accountability, transparency, risk management, and adherence to ethical standards and regulations [19]. Accountability concerns the delineation of the parties responsible for the decisions and consequences produced by AI systems, whereas transparency requires the organization to elucidate the rationale and methodology of AI decision-making [20]. Moreover, risk management is crucial for identifying and alleviating the potential adverse effects of AI on corporate operations and reputation. Prior studies indicate that firms with advanced AI governance are more effective in fostering trust in AI systems and optimizing their advantages. Nonetheless, most studies remain conceptual or normative, and empirical research linking AI governance to organizational performance remains very limited [21, 22]. This signifies a research deficiency that must be addressed through empirical examination within an organizational framework.

B. IT Service Management

IT Service Management is a methodical approach to planning, executing, administering, and enhancing IT service delivery to meet user requirements and align with business objectives [23]. IT service management emphasizes not just technical elements but also processes, roles, and comprehensive oversight of IT services [24]. The ITIL (Information Technology Infrastructure Library) framework is widely used as a best practice to ensure reliable, consistent, and value-driven IT services [25]. In the IT service management literature, core processes such as incident management, change management, service reliability, monitoring, and continual service improvement are considered key factors in maintaining the quality of IT

services [26]. Incident management facilitates the prompt and efficient resolution of service disruptions, whereas change management systematically manages system modifications to mitigate the risk of service failure. Assessing and appraising service performance is essential for ongoing enhancement [26]. Within the realm of AI-driven services, IT service management serves a strategic function as an operational framework for overseeing the intricacies of AI systems. AI services require managing model changes, monitoring algorithm performance, and providing prompt responses to system issues [27]. Studies show that implementing mature IT service management can improve IT service stability and support organizational performance, especially in dynamic digital environments [28].

C. Organizational Performance

Organizational performance in information systems research is typically assessed using non-financial metrics that indicate the influence of technology use on organizational effectiveness and efficiency [29]. This approach is considered more appropriate for evaluating the contribution of information systems and digital technology than financial measures. Frequently utilized indicators encompass operational efficiency, service quality, decision-making effectiveness, user satisfaction, and business process performance [30]. The information system success model [31] asserts that the quality of IT systems and services directly influences user happiness and affects the organization. Empirical research indicates that enhancements in IT service quality correlate positively with elevated organizational performance [32, 33]. In the age of digital transformation and AI integration, organizational performance is determined by how management leverages and integrates these technologies into business processes. Effective AI governance and IT service management are thought to enhance service quality and organizational operational efficiency [34]. Consequently, organizational performance has emerged as a critical metric for evaluating the efficacy of AI governance and IT Service Management implementation.

III. Research Method

This study employs a quantitative methodology with an explanatory research design to elucidate the causal relationships among variables within the research model [35]. The quantitative method facilitates objective hypothesis testing through statistical analysis, thereby providing empirical evidence of the impact of AI governance on organizational performance, mediated by IT service management. The explanatory research strategy was employed as this study not only delineates the phenomena but also examines the influence and causal links among latent variables derived from theoretical frameworks and prior research findings [35]. The survey method was selected as the primary data collection technique due to its effectiveness in capturing respondents' perceptions across diverse organizational contexts [36]. This study is cross-sectional, in which data are collected at a specific point in time [37]. The research population comprises organizations that have implemented AI-based systems for services, business processes, or decision support.

The sampling method employs purposive sampling, as not all individuals within the organization have sufficient understanding of AI implementation and IT service management. Therefore, respondents were selected based on specific criteria: roles or experience in AI management, IT governance, or IT services, such as IT managers, senior IT staff, systems analysts, or unit leaders. Data were collected by distributing online questionnaires via survey platforms across sectors such as banking, technology, health, and manufacturing. This method was chosen to efficiently reach respondents across various organizations and to mitigate geographical constraints [38]. The questionnaire was compiled based on indicators derived from relevant literature and theory. Before the questionnaire was widely distributed, it underwent validity and reliability testing to ensure that each item clearly represented the construct being measured and was easily understood by respondents.

The main data were collected from January to June 2026 using purposive sampling and distributed to 292 respondents; only 259 organizations provided complete responses, yielding an 88.70% response rate. The SEM-PLS (Structural Equation Modeling using Partial Least Squares) approach was employed for data analysis. This method was selected for its suitability for predictive research, its somewhat intricate model, and its lack of stringent assumptions regarding data normality [39]. SEM-PLS is also suitable for medium- to small-sample sizes [39]. The analysis began with an evaluation of the measurement model to assess the quality of the latent constructs. Convergent validity was assessed via factor loading and Average Variance Extracted (AVE) values, whereas reliability was quantified using Cronbach's Alpha and Composite Reliability. The Fornell–Larcker criteria were employed to assess discriminant validity. Next, the structural model was evaluated to test the relationships among the latent variables. This assessment examines path coefficients, coefficient of determination (R^2) values, and predictive relevance (Q^2). Hypothesis testing is conducted using the bootstrap method. Ultimately, an analysis of the mediating effect of IT service management is performed to ascertain whether this variable significantly mediates the relationship between AI governance and organizational performance.

The research model employed hypothesis testing to examine how organizations facilitate integration and enhance the relationship between AI governance and IT service management, thereby promoting organizational performance. The scope of the research hypotheses includes H1: AI governance has a positive effect on organizational performance, meaning that AI should not be viewed solely from a technological perspective, but also as a strategic asset that needs to be managed in order to have a positive impact on organizational performance; H2: AI governance has a positive effect on IT service management, meaning that AI governance has an effect on ensuring that the use of AI in IT service management is controlled, reliable, and aligned with business needs so that IT services are optimized; H3: IT Service Management mediates the effect of AI governance on organizational performance, meaning the extent to which IT service management acts as an intermediary variable explaining how and through what channels AI governance contributes to organizational performance.

IV. Results and Discussion

Assessing the path of coefficients between exogenous and endogenous variables delineated in the structural model. The test results are used to estimate parameters using PLS, followed by a bootstrapping procedure. The bootstrapping approach produces robust empirical sample distributions, facilitating the assessment of statistical significance for the

predicted path coefficients in the research model. The bootstrapping procedure employs replacement sampling, in which multiple subsamples are randomly selected from the original dataset [39]. Each subsample may include multiple observations, facilitating the creation of a more stable and reliable sampling distribution for inferential analysis. The SEM-PLS method was employed to examine the structural links among latent constructs. AI governance, as an exogenous latent variable, encompasses policies, decision-making frameworks, and control mechanisms in the use of artificial intelligence within enterprises. Simultaneously, IT service management and organizational performance function as endogenous latent variables that reflect the quality of these constructs. This model evaluates how effective AI governance can enhance IT service management capabilities and, in turn, influence company performance.

All constructs use measurement indicators validated and adapted from prior empirical studies to ensure construct validity and reliability. The AI governance framework is evaluated according to accountability for AI utilization in organizational processes (AIG1), transparency in AI-driven decisions (AIG2), risk management and oversight of AI effects (AIG3), adherence to AI ethics and regulations (AIG4), and the delineation of roles and responsibilities in AI administration (AIG5). The IT service management construct is assessed based on the effectiveness of AI-based IT service incident management (ITSM1), controlled management of AI system changes (ITSM2), reliability and availability of IT services (ITSM3), monitoring and evaluation of AI service performance (ITSM4), and continuous improvement of IT services (ITSM5). The organizational performance construct is assessed using organizational operational efficiency (OP1), service quality improvement (OP2), speed and accuracy of decision-making (OP3), user satisfaction with IT services (OP4), and business process performance improvement (OP5).

Furthermore, the indicators are measured on a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree). The data are analyzed using a Partial Least Squares (PLS)-based Structural Equation Modeling (SEM) approach, which is well-suited to testing causal relationships among latent variables and to mediation models in this study. Furthermore, this research model explains the causal relationship between exogenous and endogenous latent variables, namely AI governance, IT service management, and organizational performance, along with all of their measurement indicators (see Figure 1). AI governance is assumed to directly affect organizational performance, with IT service management acting as a mediating variable in this relationship.

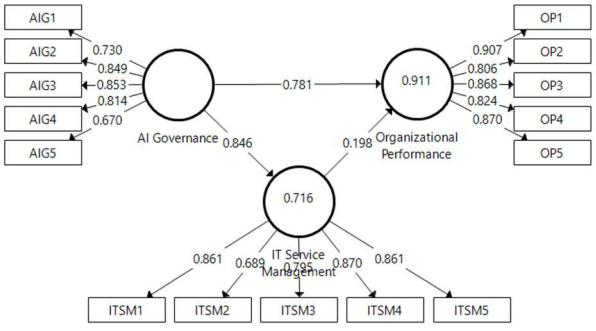

Fig. 1. Research Path Diagram Model

The outer model evaluation results indicate that the AIG5 indicator (clarity of roles and responsibilities in AI management) and ITSM2 (controlled management of AI system changes) possess loading factor values of 0.670 and 0.689, respectively, both falling below the minimum threshold of 0.70. These two indicators are declared not to meet the convergent validity criteria and must be eliminated from the research model path diagram [39]. The research model was recalculated using the PLS Algorithm, and the analysis revealed significant changes in the path coefficients (see Figure 2). Furthermore, these changes indicate that the revised research model has sufficient reliability and validity, making it suitable for hypothesis testing.

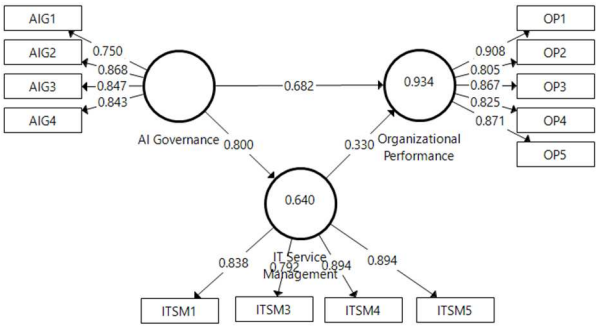

Fig. 2. Revised Research Path Diagram Model

The next stage in the measurement model evaluation focused on testing convergent and discriminant validity to ensure that each latent construct adequately represented its constituent indicators and that constructs were distinct. The validity assessment was performed by calculating the Average Variance Extracted (AVE) using the Fornell–Larcker criteria. Table I presents the results of the discriminant validity assessment for each construct, indicating the degree of differentiation among constructs within the research model. Meanwhile, the evaluation of overall reliability and construct validity, including CR (Composite Reliability), CA (Cronbach's Alpha), and AVE (Average Variance Extracted), is presented in Table II. This evaluation aims to ensure internal consistency and the adequacy of indicator convergence in representing the measured latent constructs.

TABLE I. DISCRIMINANT VALIDITY

Fornell-Larcker Criterion	AIG	ITSM	OP
AI Governance (AIG)	0.828		
IT Service Management (ITSM)	0.800	0.856	
Organizational Performance (OP)	0.946	0.876	0.856

TABLE II. RELIABILITY AND VALIDITY OF CONSTRUCTS

Fornell-Larcker Criterion	CA	rho_A	CR	AVE
AI Governance (AIG)	0.847	0.857	0.897	0.686
IT Service Management (ITSM)	0.878	0.895	0.916	0.732
Organizational Performance (OP)	0.908	0.910	0.932	0.732

The inner model was subsequently assessed using bootstrapping to evaluate the significance of the relationships among constructs. The test relied on the t-statistic, which indicates the presence and magnitude of structural effects within the model. The analysis indicates that all path coefficients have positive original sample estimates and t-

statistics that exceed the t-table value, thereby confirming that all relationships in the model are statistically significant (see Table III).

TABLE III. PATH SIGNIFICANCE TEST

Fornell-Larcker Criterion	Original Sample (O)	T-Statistic (|O/STDEV|)	P-Values
AI Governance → IT Service Management	0.800	35.960	0.000
AI Governance → Organizational Performance	0.682	36.977	0.000
IT Service Management → Organizational Performance	0.330	15.910	0.000

The structural model study indicates that the path coefficient from AI Governance to IT Service Management is 0.800. This value signifies that the maturity level of AI governance significantly impacts and correlates with the administration of IT services within enterprises. The path coefficient from AI Governance to Organizational Performance is 0.682, indicating a significant direct effect. The path coefficient from IT service management to Organizational Performance was 0.330, indicating a positive, moderate influence. This finding aligns closely with prior studies [12, 13, 16] that underscore the vital importance of AI governance in enhancing the effectiveness of IT service management through well-defined policies, decision-making frameworks, and control mechanisms. AI governance influences both the operational dimensions of IT and the firm's overall performance. Moreover, IT service management enhances organizational effectiveness. Consequently, the analytical results reinforce prior studies, indicating that an effective AI governance framework is associated with higher IT service management maturity, thereby ensuring the continuity and consistent quality of IT services. Nevertheless, no studies have yet examined the impact and correlation between AI governance in IT service management and organizational performance. The lack of research that combines these two ideas has constrained understanding of how AI policy and governance are implemented in IT service operations and of their effects on organizational performance. This study seeks to advance the literature by elucidating the mediating role of IT service management in translating AI governance into quantifiable organizational performance. This research is crucial to reconciling strategic governance methodologies with operational execution in AI applications within organizational contexts.

The subsequent phase involves evaluating goodness of fit by computing the adjusted R-squared. The R^2 value for IT Service Management is 0.640, indicating that 64% of the variation in IT Service Management is attributable to AI Governance. This demonstrates significant explanatory power and validates the strategic importance of AI governance in influencing IT operational capabilities. The R^2 value for organizational performance is 0.934, indicating that 93.4% of the variance in organizational performance is explained by the joint influence of AI Governance and IT Service Management. This score is significantly elevated, signifying the model's superior predictive capability. According to the model, IT service management partially mediates the relationship between AI Governance and Organizational Performance. This is evidenced by the substantial direct impact of AI governance on organizational performance (0.682) and the indirect impact via IT service management, comprising the pathways AI governance → IT service management (0.800) and IT service management → organizational performance (0.330). These findings suggest that a portion of AI governance's effect on organizational performance is mediated by enhanced IT service management effectiveness, whereas the remainder exerts a direct effect.

The R^2 value for IT Service Management is 0.640, indicating that 64% of the variation in IT Service Management is explained by AI Governance. This demonstrates strong explanatory power and validates the strategic importance of AI governance in shaping IT operational capabilities. The R^2 value of 0.934 for organizational performance signifies that 93.4% of the variance in organizational performance is attributable to the combined effects of AI Governance and IT Service Management. This score signifies the model's exceptional forecasting capability. According to the model framework, IT service management partially mediates the relationship between AI Governance and Organizational Performance. The direct impact of AI governance on organizational performance is substantial (0.682), whereas the indirect effect via IT service management is mediated by the pathway from AI governance to IT service management (0.800) and from IT service management to organizational performance (0.330). The findings indicate that AI governance influences corporate performance by enhancing the effectiveness of IT service management, while other effects are direct.

The evaluation results indicate strong predictive relevance, with a Q^2 of 0.976 (97.6%), suggesting robust predictive performance. This score indicates that fluctuations in Organizational Performance can be predominantly explained and accurately forecast using AI Governance and IT Service Management. The elevated Q^2 value indicates substantial route coefficients among constructs, indicating that effective AI governance and proficient IT service management significantly enhance corporate performance. Consequently, the established model is dependable for forecasting and managerial decision-making in analogous organizational settings. Moreover, the elevated Q^2 value indicates that the model has predictive power, making it highly appropriate for decision-making and extrapolating beyond the research sample. The next step is to identify the lowest indicators within each construct: AIG1 (0.750), ITSM3 (0.792), and OP2 (0.805), which indicate the crucial elements of each construct. Collectively, these indicators satisfy the criteria for convergent validity. This study is constrained by its cross-sectional design, which captures conditions at a single point in time and fails to account for long-term dynamics. Additionally, the research model is restricted to three primary constructs, excluding variables such as organizational culture, human resource readiness, technology adoption levels, and external regulations.

V. CONCLUSION AND FUTURE RESEARCH

AI governance has a significant and powerful influence on corporate performance, both directly and indirectly, through its role as an intermediary in IT service management. Research has shown that effective AI governance improves the quality of IT service management and improves organizational performance. The model should be improved by integrating variables such as organizational culture, digital workforce preparedness, AI competencies, and regulatory

considerations, and by conducting further research using a longitudinal approach.

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