

# Corporate Governance and AI Ethics: A Strategic Framework for Ethical Decision-Making in Business

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## ABSTRACT

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In an era marked by rapid technological advancement, the convergence of corporate governance and artificial intelligence (AI) ethics has emerged as a pivotal concern for modern businesses. As AI technologies become deeply embedded in decision-making processes, the risks of ethical violations, bias, lack of transparency, and accountability have intensified. While AI promises significant improvements in efficiency, innovation, and strategic agility, these benefits can only be realized within a robust ethical and governance framework. This paper explores how corporate governance can be strategically aligned with AI ethics to promote responsible innovation and uphold societal trust.

The research delves into the intersection of governance structures, ethical principles, and AI applications to propose a comprehensive strategic framework that ensures ethical decision-making in business. It examines the roles and responsibilities of boards of directors, executive leadership, and key stakeholders in fostering an ethical AI culture. Emphasis is placed on principles such as transparency, accountability, fairness, privacy, and inclusivity, all of which are essential to maintain corporate integrity and public confidence.

This study employs a multidisciplinary approach, integrating insights from corporate governance theory, ethical philosophy, AI regulatory policies, and business case studies. The paper also investigates existing challenges businesses face in implementing AI ethically, including regulatory ambiguity, insufficient oversight mechanisms, and potential conflicts of interest.

Ultimately, this paper offers strategic recommendations for integrating AI ethics into corporate governance frameworks, including the adoption of ethical guidelines, establishment of AI ethics committees, continuous training for employees, and fostering stakeholder engagement. These measures aim to ensure that organizations not only comply with legal standards but also go beyond compliance to embrace ethical leadership in the age of AI.

By presenting a robust strategic framework, this research contributes to ongoing discussions on ethical AI and responsible corporate governance, encouraging businesses to adopt proactive, transparent, and inclusive strategies that align technological innovation with societal values.

**Keywords:** Corporate Governance, AI Ethics, Ethical Decision-Making, Responsible AI, Algorithmic Transparency, Strategic Framework.

## 1. INTRODUCTION

The accelerating pace of technological advancement has ushered in a new era for business operations, marked prominently by the rise of Artificial Intelligence (AI). This transformation is not merely technical—it touches on ethical, legal, and social dimensions that challenge the traditional frameworks of corporate governance. The infusion of AI into decision-making processes across sectors raises pivotal concerns about fairness, transparency, accountability, and human oversight. In this context, the role of corporate governance evolves from one of basic compliance and oversight to a proactive mechanism for ensuring the ethical use of transformative technologies.

Corporate governance, classically defined as the system by which organizations are directed and controlled, serves as the bedrock for ensuring the alignment of business operations with stakeholder interests. In the AI era, this role expands. It must encompass not only fiduciary and operational responsibilities but also ethical stewardship. With AI capable of making or influencing high-impact decisions—from loan approvals and hiring to predictive policing and healthcare diagnostics—the need for governance mechanisms that assure ethical deployment and usage is more urgent than ever.

Modern governance structures must address AI's opacity, commonly referred to as the "black box" problem. Many AI systems, particularly those based on deep learning, generate results without human-interpretable explanations. This lack of explainability challenges foundational governance principles such as transparency and accountability. If decision-making processes cannot be understood or interrogated, then corporate boards and executives are left without meaningful ways to exercise oversight.

The introduction of AI also changes the risk landscape. Errors in AI judgment can lead to ethical lapses, regulatory fines, and reputational damage. These risks are amplified in sectors such as finance, healthcare, and public administration, where algorithmic bias or misjudgment could result in discrimination or physical harm. As a result, companies must integrate AI-specific risk assessments into their governance and compliance processes.

This evolving environment necessitates a paradigm shift from reactive to anticipatory governance. Reactive governance attempts to address problems after they occur, often driven by legal requirements. Anticipatory governance, in contrast, involves forecasting potential ethical and operational risks of AI technologies before they materialize and building systems to mitigate them. This may involve revising corporate mission statements to include ethical technology use, restructuring board committees to include ethical and technological expertise, and establishing cross-functional AI ethics teams.

Another pressing dimension is global variation in AI norms and regulations. Organizations that operate internationally must navigate a complex web of standards and expectations, from the European Union's General Data Protection Regulation (GDPR) and proposed AI Act to more nascent or laissez-faire approaches in other regions. Effective corporate governance must be adaptive, capable of integrating diverse regulatory requirements into coherent ethical frameworks.

Finally, stakeholders—ranging from investors and regulators to employees and consumers—are demanding more from organizations. There is a growing expectation that businesses act not only in pursuit of profit but also in alignment with societal values. Ethical AI governance is becoming a key element of Environmental, Social, and Governance (ESG) metrics, with investors increasingly scrutinizing how firms manage technological risks and responsibilities.

In conclusion, the introduction of AI into business environments necessitates a reconfiguration of corporate governance. It is no longer sufficient for governance to focus solely on financial performance and legal compliance. Organizations must establish structures that ensure ethical, transparent, and accountable AI integration. As the following sections explore, aligning AI ethics with governance principles can help businesses innovate responsibly while building trust and safeguarding their long-term viability.

## 2. CORPORATE GOVERNANCE PRINCIPLES IN THE AGE OF AI

The advent of AI has necessitated a reexamination of traditional corporate governance principles. Although core values such as accountability, transparency, fairness, and responsibility remain foundational, their application in the context of AI systems requires new interpretations and practices. In today's technologically driven business

environment, these governance principles must be expanded and operationalized in ways that accommodate the complexity, speed, and autonomy of AI.

**Accountability** is a central tenet of governance and becomes especially critical in AI deployments where decision-making may be automated or semi-automated. Traditional accountability structures rely on human decision-makers. However, AI systems can obscure lines of responsibility, especially when decisions are made by opaque algorithms. To address this, companies must develop clear documentation and traceability mechanisms for AI processes. These mechanisms should identify who is responsible for each stage of the AI lifecycle—from data selection and model training to deployment and monitoring.

**Transparency** in the age of AI involves explainability and clarity in how algorithms function. This is particularly challenging with complex models like deep neural networks, where decision-making pathways are not easily interpretable. Organizations must invest in explainable AI (XAI) methods to ensure that AI outputs can be understood by non-technical stakeholders. Boards of directors, in particular, must demand explainable insights to evaluate AI's alignment with company policies and societal norms.

**Fairness** requires that AI systems do not systematically disadvantage particular groups. This is not just a technical challenge but a governance one, requiring ongoing oversight and auditing. Governance frameworks should mandate fairness assessments at key stages of AI implementation and require diverse data sets that reflect the populations affected by AI decisions. Integrating fairness into AI governance helps reduce bias and promote inclusivity, both internally and in customer-facing applications.

**Responsibility** refers to the proactive identification and mitigation of potential harms. AI governance must move beyond compliance to encompass ethical foresight. This includes the creation of AI ethics committees, ethics training for staff, and the integration of ethical evaluations into product design. Companies should adopt ethical design principles such as “privacy by design” and “fairness by design,” embedding values directly into AI system architecture.

To effectively implement these principles, corporate governance structures must evolve. This evolution can take several forms:

**Board Composition:** Boards should include members with expertise in AI and ethics to enable informed oversight and strategic guidance.

**Ethics Committees:** Standing ethics committees can serve as internal review boards for AI projects, ensuring they align with legal and ethical standards.

**Cross-Functional Teams:** Governance should foster collaboration across departments—legal, IT, HR, compliance—to develop unified approaches to AI deployment.

**Audit and Reporting:** AI-specific audit mechanisms and public reporting can enhance transparency and stakeholder confidence.

Furthermore, governance in the AI age must be iterative. AI systems evolve, learn, and adapt, making static governance structures insufficient. Ongoing monitoring and continuous improvement processes should be embedded in governance models. AI governance should be treated not as a one-time effort, but as a dynamic, cyclical process.

In conclusion, corporate governance in the age of AI requires a shift from traditional, static oversight to agile, inclusive, and ethically grounded frameworks. By redefining and reinforcing accountability, transparency, fairness, and responsibility, businesses can ensure that AI technologies are used to enhance—not undermine—the values they seek to uphold. This transformation is essential for building a sustainable and trustworthy digital future.

AI Ethics And Governance Principles Table

	Principle	AI Ethics Focus	Governance Mechanism
1	Accountability	Clear ownership of decisions, traceability	Role clarity, trace logs, oversight reporting
2	Transparency	Explainable outputs, understandable logic	Explainable AI tools, audit trails
3	Fairness	Bias detection, equitable outcomes	Data audits, inclusive design practices
4	Responsibility	Proactive risk identification and mitigation	AI ethics committees, continuous monitoring

3. UNDERSTANDING AI ETHICS: CORE CONCEPTS AND BUSINESS RELEVANCE

AI ethics refers to the field of study and practice that examines the moral implications, societal impact, and responsible usage of artificial intelligence technologies. As AI systems increasingly influence decision-making in business operations—ranging from customer service and supply chain optimization to talent acquisition and financial forecasting—it becomes essential to understand the ethical considerations that must guide these processes. Businesses must align AI development and deployment with ethical principles to ensure that innovation does not compromise fundamental human values.

At its core, AI ethics revolves around a few key principles: transparency, fairness, accountability, privacy, and non-maleficence. Transparency involves making AI algorithms understandable and their outcomes explainable to relevant stakeholders. This is especially important when decisions made by AI systems significantly affect individuals, such as in loan approvals or employee evaluations. Explainable AI (XAI) is a subdomain gaining traction, aimed at increasing the interpretability of AI models, particularly complex neural networks.

Fairness in AI relates to the unbiased treatment of individuals and groups. Machine learning algorithms trained on historical data can inadvertently learn and propagate existing societal biases. For instance, if an AI system is trained on biased recruitment data, it may replicate discriminatory hiring practices. Ethical AI thus requires regular auditing of training data, inclusion of diverse data sets, and rigorous fairness testing to mitigate these issues.

Accountability is a cornerstone of ethical AI and intersects directly with corporate governance. It demands that organizations clearly define who is responsible for the actions and consequences of AI systems. This entails documenting the decision-making pipeline, from data collection to model deployment, and ensuring that appropriate stakeholders—be it developers, data scientists, or executives—are held accountable for any adverse outcomes.

Privacy is another crucial concern, particularly in the era of big data. AI systems often rely on vast amounts of personal information to deliver predictive insights or personalized services. Ethical AI practices necessitate strict data governance policies, including data minimization, informed consent, and adherence to global privacy regulations like the GDPR. By respecting user privacy, companies not only comply with legal standards but also build long-term trust.

Non-maleficence, or the principle of “do no harm,” serves as a guiding light for ethical AI. Businesses must anticipate potential negative consequences of their AI systems and take proactive measures to avoid them. This includes considering edge cases where the AI may fail, evaluating its social impact, and instituting safeguards to protect vulnerable populations.

Beyond these principles, the concept of AI ethics also involves a reflection on broader philosophical and cultural dimensions. For example, different societies may have varying expectations about surveillance, autonomy, and the role of machines in human life. Businesses operating globally must be sensitive to these differences and adapt their AI governance strategies accordingly.

AI ethics is not just a theoretical concern; it has practical business relevance. Ethical lapses in AI can result in reputational damage, loss of consumer trust, legal penalties, and operational disruptions. On the other hand, companies that prioritize ethical AI can differentiate themselves in the marketplace, attract ethically conscious consumers and investors, and foster a culture of innovation grounded in trust and responsibility.

In recent years, several organizations and institutions have published AI ethics guidelines. These include the European Commission's "Ethics Guidelines for Trustworthy AI," the IEEE's "Ethically Aligned Design," and corporate frameworks from technology giants like Google and Microsoft. While these guidelines vary in scope and emphasis, they collectively underscore the importance of embedding ethics into the AI lifecycle—from design and development to deployment and monitoring.

In conclusion, AI ethics is an indispensable element of responsible AI deployment in business. It provides a moral compass to guide the design and implementation of AI systems, ensuring they benefit society without compromising human rights or dignity. As AI becomes more pervasive, its ethical management must evolve from an optional initiative to an organizational imperative rooted in strategic governance.

#### **4. CHALLENGES IN ALIGNING AI ETHICS WITH CORPORATE GOVERNANCE**

Aligning AI ethics with corporate governance is a multifaceted challenge that businesses across sectors are grappling with. Although the importance of ethical AI is increasingly acknowledged, its practical integration into existing corporate governance frameworks remains fraught with complexities. These challenges arise due to a range of factors, including the fast-evolving nature of AI technologies, regulatory ambiguities, technical limitations, and organizational inertia.

One of the primary challenges is the lack of universally accepted ethical standards for AI. While numerous guidelines exist, including those by the OECD, IEEE, and the European Commission, there is no global consensus on what constitutes ethical AI. This leads to a fragmented regulatory landscape that complicates the governance process for multinational corporations. Different jurisdictions may impose varying requirements, resulting in inconsistencies in ethical practices and compliance burdens.

The technical opacity of AI systems, especially those based on deep learning, adds another layer of difficulty. These models often function as "black boxes," making it challenging for even their developers to explain how decisions are made. This lack of explainability conflicts with corporate governance principles like transparency and accountability. Without a clear understanding of how AI systems work, boards and regulators face difficulties in overseeing their ethical deployment.

A further issue is organizational resistance to change. Integrating ethical considerations into governance requires a cultural shift that emphasizes long-term stakeholder interests over short-term profits. Many organizations, especially those with hierarchical or siloed structures, may find it challenging to foster cross-functional collaboration between ethicists, technologists, and business leaders. Additionally, the lack of expertise on AI and ethics within boards can hinder informed oversight.

Moreover, balancing innovation and regulation is a delicate task. Over-regulation may stifle innovation, while under-regulation can lead to unethical practices and public backlash. Striking the right balance requires adaptive governance models that are both flexible and robust. However, many current corporate governance structures are static, designed for slower-paced environments and not for the rapid iteration cycles of AI technologies.

There is also the challenge of resource allocation. Ethical AI governance is not cost-free; it requires investment in auditing tools, bias detection software, staff training, and the establishment of ethics committees. Smaller organizations may lack the financial or human resources to implement comprehensive ethical governance practices, leading to uneven adoption across industries.

Lastly, accountability gaps persist in multi-stakeholder AI ecosystems. When AI solutions are developed through partnerships involving vendors, cloud service providers, and third-party developers, pinpointing responsibility for ethical lapses becomes difficult. This lack of clarity undermines trust and complicates legal liability in cases of AI failure or misuse.

To overcome these challenges, organizations must commit to a holistic approach. This includes developing internal ethical guidelines aligned with global standards, investing in explainable AI research, and promoting ethical literacy

at all organizational levels. Establishing cross-disciplinary AI ethics committees and ensuring board representation with AI expertise are also vital steps.

In conclusion, while the alignment of AI ethics and corporate governance is challenging, it is not insurmountable. By proactively addressing these barriers, businesses can create governance structures that are responsive to the ethical demands of the AI era.

## **5. STRATEGIC FRAMEWORK FOR ETHICAL DECISION-MAKING IN BUSINESS**

To address the pressing need for ethical AI integration into corporate governance, a strategic framework must encompass both structural reforms and cultural transformation. This framework should guide organizations in embedding ethical principles into every stage of the AI lifecycle, from conceptualization to deployment and ongoing monitoring.

The first pillar of the framework is ethical leadership. Board members and executive management must champion ethical AI by prioritizing transparency, accountability, and stakeholder interests. This requires AI ethics to be a regular topic in board discussions and strategic planning. Companies should consider appointing Chief Ethics Officers or AI Ethics Advisors who report directly to the board.

The second component is policy development. Organizations must formulate internal policies that align with globally recognized ethical AI standards. These should include guidelines for data collection, model training, bias detection, explainability, and user consent. Such policies must be dynamic, allowing for updates in response to technological and regulatory changes.

Next is governance structure. An AI ethics committee—comprising members from legal, technical, HR, and compliance departments—should be instituted to evaluate and approve AI projects. This committee would serve as a checkpoint, ensuring ethical review and compliance at critical junctures in AI development.

Risk management is another integral element. Businesses must integrate AI-specific risks into their enterprise risk management systems. This involves conducting AI impact assessments, scenario planning for potential failures, and creating response protocols. Companies should also invest in technical tools for explainability, fairness testing, and anomaly detection.

Stakeholder engagement plays a crucial role. Engaging with customers, employees, regulators, and civil society helps ensure that AI systems are designed and deployed with inclusivity and social accountability. Regular disclosures and transparency reports can strengthen public trust and demonstrate ethical commitment.

Training and capacity building are essential for operationalizing the framework. Employees at all levels should be educated on AI ethics, data privacy, and responsible innovation. Workshops, certifications, and cross-functional learning initiatives can foster a culture of ethical awareness.

Finally, continuous evaluation and feedback loops must be built into the system. Post-deployment monitoring, feedback collection, and regular audits ensure that AI systems remain aligned with ethical expectations over time. Benchmarking against industry standards and participation in collaborative forums can also keep organizations updated on best practices.

In summary, the strategic framework integrates leadership, policy, structure, risk management, stakeholder input, and continuous learning to promote ethical AI governance. When implemented effectively, it enables organizations to innovate responsibly, build stakeholder trust, and sustain long-term value creation.

## **6. CASE STUDIES OF ETHICAL AND UNETHICAL AI GOVERNANCE PRACTICES**

Case studies provide practical insights into how organizations have succeeded or failed in aligning AI deployment with ethical governance. These real-world examples highlight best practices and common pitfalls, offering valuable lessons for other enterprises.

A notable case of ethical AI governance is Microsoft. The company has established an Office of Responsible AI and an AI, Ethics, and Effects in Engineering and Research (AETHER) Committee. These entities work together to ensure AI systems align with ethical standards. Microsoft's refusal to sell facial recognition software to police departments until regulatory safeguards are in place underscores its commitment to ethical principles over profit.

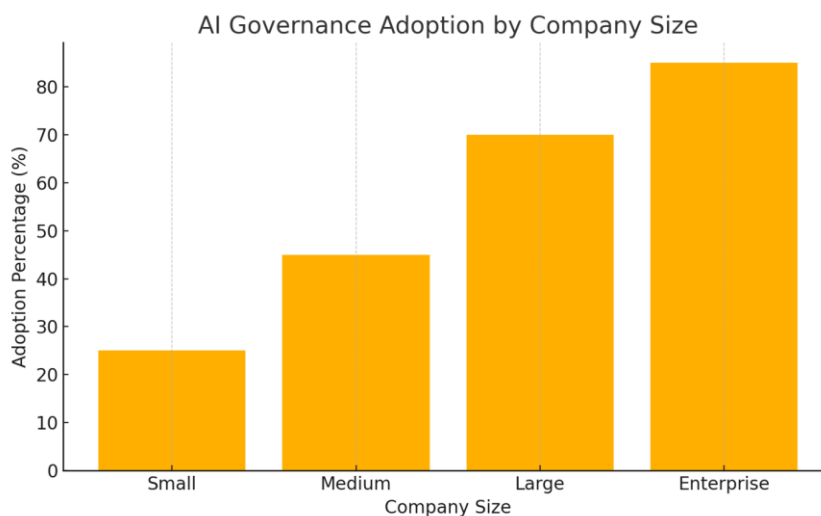
Another example is IBM's withdrawal from the facial recognition market due to ethical concerns about surveillance and racial profiling. This bold move, although commercially costly, sent a strong message about the company's values and set a benchmark in the tech industry.

Conversely, the case of COMPAS (Correctional Offender Management Profiling for Alternative Sanctions) illustrates the dangers of unethical AI. This recidivism prediction tool used in the U.S. justice system was found to be biased against African-American defendants. The lack of transparency in its algorithm and the absence of accountability mechanisms resulted in widespread criticism and loss of public trust.

Another controversial example involves Amazon's AI recruitment tool, which showed bias against female candidates. Trained on historical data dominated by male applicants, the AI system penalized resumes that included the word "women's." The failure to audit the training data for bias and the lack of oversight highlight significant governance lapses.

These cases underline the importance of diverse and inclusive datasets, transparent algorithms, and strong governance oversight. They also show that ethical missteps can lead to reputational harm, regulatory scrutiny, and lost business opportunities.

Lessons from these case studies include the need for ethical foresight, stakeholder engagement, and regular audits. Organizations must recognize that AI governance is not just about compliance but about building systems that are fair, transparent, and accountable by design.



## 7. FUTURE DIRECTIONS AND POLICY RECOMMENDATIONS

Looking ahead, the intersection of AI ethics and corporate governance will become increasingly complex and significant. To stay ahead, businesses must adopt forward-looking strategies that anticipate ethical risks and regulatory shifts.

One future direction is the standardization of AI ethics principles. Efforts by organizations like ISO, IEEE, and the European Commission point towards a future where ethical AI standards become globally harmonized. Companies should begin aligning with these evolving standards now to ensure smoother compliance and reduce reputational risks.

Regulatory developments are also imminent. Laws such as the EU's AI Act and the proposed U.S. Algorithmic Accountability Act suggest a shift from voluntary to mandatory ethical practices. Organizations should prepare by implementing compliance-ready systems and cultivating internal expertise in AI law and ethics.

Another emerging trend is the integration of AI ethics into Environmental, Social, and Governance (ESG) frameworks. Investors are increasingly evaluating ethical AI practices as part of a company's social responsibility. Incorporating AI ethics into ESG reporting can enhance investor confidence and brand reputation.

Technological advancements will also influence governance strategies. Tools for bias detection, model explainability, and data privacy are evolving rapidly. Companies should invest in these technologies to strengthen their ethical capabilities and build resilient AI systems.

Education and workforce development will be crucial. As AI reshapes job roles, ethical awareness must become a core competency across disciplines. Universities and training institutes should embed AI ethics in their curricula, while companies must offer ongoing professional development.

Public-private partnerships can further advance ethical AI. Governments, academia, and industry must collaborate to create shared governance models that balance innovation and public interest. Multi-stakeholder forums and regulatory sandboxes can facilitate experimentation and mutual learning.

In conclusion, future-ready organizations will be those that treat AI ethics not as a constraint but as an enabler of sustainable growth. Proactive engagement with policy, investment in ethical infrastructure, and stakeholder collaboration will be key to navigating the AI era responsibly.

## 8. CONCLUSION

The convergence of corporate governance and AI ethics represents a defining challenge and opportunity for modern business. As artificial intelligence continues to transform decision-making and operational processes, its ethical implications cannot be relegated to the periphery. Instead, ethical considerations must be embedded into the core of governance structures to ensure long-term sustainability, stakeholder trust, and social accountability.

Throughout this paper, we have explored the fundamental principles of both corporate governance and AI ethics, highlighting their intersections and mutual reinforcement. Governance principles such as accountability, transparency, fairness, and responsibility find new relevance in the context of AI. At the same time, AI ethics introduces novel considerations—such as explainability, data governance, and algorithmic bias—that challenge traditional governance models and necessitate innovative solutions.

The challenges of integrating AI ethics into corporate governance are substantial. Fragmented regulatory landscapes, technological opacity, cultural resistance, and accountability gaps all pose significant obstacles. However, these barriers can be overcome through strategic initiatives that prioritize ethical leadership, policy coherence, structural reform, and stakeholder engagement.

The strategic framework proposed in this paper offers a holistic roadmap for ethical AI governance. It encompasses leadership commitment, internal policy development, governance architecture, risk management, stakeholder dialogue, employee education, and continuous evaluation. This framework is designed to be adaptable and scalable, capable of guiding diverse organizations across industries and regions.

Real-world case studies have demonstrated both the risks of ethical failures and the benefits of responsible AI practices. Companies like Microsoft and IBM illustrate how proactive ethical governance can build trust and set industry standards, while failures like COMPAS and Amazon's recruitment tool underscore the consequences of neglecting ethical safeguards.

Looking forward, the alignment of AI ethics with corporate governance will be critical to addressing emerging risks, complying with evolving regulations, and maintaining a competitive edge. Ethical AI will not only protect organizations from legal and reputational harm but also unlock new opportunities for innovation, differentiation, and societal impact.

In conclusion, the future of responsible business lies at the intersection of ethical technology and effective governance. By embracing a strategic approach to AI ethics, companies can navigate the complexities of the digital age with integrity, foresight, and resilience. The time to act is now—for those who lead with ethics will shape the future of business in the AI era.

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