

ARTIFICIAL INTELLIGENCE BENEFIT REALIZATION IN MALAYSIAN IT ORGANIZATIONS: CONCEPTUAL FRAMEWORK

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Abstract: *Most organizations use artificial intelligence as their main tool to drive digital transformation, as it improves their decision-making process, their ability to automate tasks, and their entire operational workflow. Organizations fail to realize measurable benefits from their AI investments because they want to maintain their current spending patterns. The existing research primarily studies AI adoption and readiness, while there exists a research gap about how organizations achieve value through AI after they have implemented it. The research presents a conceptual framework to study the technological, organizational, and ethical factors that determine how Malaysian IT organizations achieve AI benefits. The framework uses AI capability as a mediating mechanism, helping organizations transform their AI resources and governance conditions into organizational advantages in both tangible and intangible forms. The study integrates technological infrastructure, organizational readiness, and ethical governance to advance research on AI value creation and benefit realization. The proposed framework offers organizations a path to maximize value from their AI investments while establishing a research foundation for future studies in the Malaysian IT sector.*

Keywords: *Artificial Intelligence, AI Benefit Realization, AI Capability, IT Organizations, Technological Factors, Organizational Factors, Ethical Factors*

Introduction

Artificial intelligence (AI) serves as the primary engine that powers digital transformation because machine learning, analytics, and automation technologies have developed at a fast pace. Organizations increasingly adopt AI solutions because these systems enable businesses to operate their activities with greater efficiency while using data to make choices and develop new methods to create business value. Organizations can enhance their operational performance through AI technologies, which improve their capacity to respond to business demands while decreasing threats from competitors and creating new revenue streams that use their data resources (Murri, 2024; Wang & Yap, 2024). Most organizations struggle to estimate their AI investments despite AI technologies becoming more widely used in the business environment. Organizations must commit themselves entirely to successful AI implementation through three main activities, which include developing technological abilities and creating alignment between strategic goals and increasing resource sharing across different organizational units (Holmström, 2022).

The AI transformation process requires organizations to understand its complex nature, as multiple factors influence how AI affects business processes, strategic direction, and organizational performance. According to previous research, three primary factors have been identified that drive AI transformation in organizations. They are through automation, data enrichment, and augmentation. The term automation describes how organizations use AI systems to carry out standard functions, which lead to better work performance, while augmentation helps workers enhance their problem-solving skills through AI systems (Jöhnk et al., 2021). High-quality data works as an important element that powers the AI systems, as AI models need trustworthy data sources and strong data management systems to achieve their goals (Mikalef et al., 2021).

Organizations struggle to obtain substantial business benefits from their AI expenditures because they have not yet learned to use AI technologies effectively. Recent studies show that organizations that establish strong AI capabilities and implement AI technologies into their daily operations can obtain AI benefits (Mikalef & Gupta, 2023; Wamba et al., 2023). Organizations need to establish essential capabilities through three elements, which include technological infrastructure, data resources, and human expertise to enable AI-based innovation and decision-making processes (Ritala et al., 2024). Organizations face challenges in expanding their AI programs since most of their initiatives remain at the testing stage, which prevents them from building long-term benefits through their AI investments (Simón et al., 2024; Deloitte, 2025).

The existing knowledge about how organizations create value through artificial intelligence remains insufficient to explain the process of developing and implementing AI capabilities. The study uses a conceptual research design that combines existing literature to create a complete framework that shows how organizations can achieve AI operational advantages. The proposed model combines three elements, which include technological elements, organizational elements, and ethical elements, to show how AI capability acts as a mediating factor between these elements and AI benefit realization.

Literature Review

Six points will be discussed in the literature review.

Artificial Intelligence in Organizations

Across the digital market, Artificial Intelligence functions as a major technological breakthrough that alters how businesses operate and their methods of competing in their respective markets. The AI solutions that organizations implement enable them to manage extensive data while they streamline their daily operations and enhance their decision-making abilities. Organizations use AI technology to enhance their operational performance and develop new customer experiences and business prospects through their machine learning, predictive analytics, and intelligent automation capabilities. Organizations now view AI as a strategic asset that helps them achieve digital transformation because it drives innovation and productivity and provides them with competitive advantages (Mikalef and Gupta 2023, Wamba et al. 2023). Organizations need to adopt AI systems in their business processes as these technologies help them achieve better performance and support their data-driven decision-making process.

Some businesses currently operate their organizations through artificial intelligence AI systems because these systems offer intelligent automation and predictive analytics, and natural language processing functionalities, which enhance business operations and support better decision-making (Deloitte, 2024). The practices use various AI technologies, including chatbots, recommendation systems, anomaly-detection and pattern-recognition tools, machine learning, robotic process automation, and large language models, to automate their business operations and extract insights from complex datasets. The technologies deliver two primary functions that enable organizations to automate their daily work activities and enhance their capacity to assess complex data while adapting to market fluctuations. A previous study used the technology-organization-environment (TOE) framework together with transaction-cost theory to examine AI implementation across 297 Chinese companies by measuring recruitment task automation rates (Pan et al., 2021).

AI Benefit Realization

The process of achieving benefits from a project does not follow a straightforward series of steps. The process of the project develops through its different phases, which come after its initial implementation. The method that determines how a system will deliver its intended advantages to customers operates through a sequence of steps that start with benefit assessment and continue through implementation and benefit assessment until circumstances require a system review (Shang & Seddon, 2002). Actual results in the world show that performance progression does not follow a straight path. People use new systems when their work procedures and system functions undergo changes. Small initial impacts can lead to large future benefits, or they can produce the opposite result. Assessment of advantages requires multiple point-in-time evaluations because benefits cannot be shown through a single time measurement. The process of evaluating benefits needs multiple evaluation points because there is just a single time frame for assessment. The assessment process needs to review different system components, which operate at distinct system development points, from their operational performance to their leadership progression, their strategic development, and their system framework updates.

The introduction of artificial intelligence creates additional challenges that need to be addressed. AI systems usually lead to better decision-making and improved operational

efficiency, yet their true value only emerges after some time has passed. Some companies improve predictive models to achieve the accuracy of their demand forecasts. In other situations, AI enables organizations to conduct experiments by allowing them to test concepts without spending significant money upfront. The process eventually leads to faster product development and improved current products. Some organizations presume that AI technology is able to produce economic evolution through improved services and the creation of new business models. Although widely cited, the study received little empirical follow-up on whether the organizational benefits differ based on the technological implementation and operational structures (Babina et al., 2024).

AI has been used in Decision-Support Systems (DSS) to improve decision-making in a range of industrial applications (Sooria et al., 2024). AI systems are able to adapt through the operational structures, particularly in processing large volumes of data to support decision-making in complex organizational contexts. This position views AI as a potentially valuable tool for strategic implementation, but the mere presence of AI within the organization does not ensure its valuable potential for successful outcomes. The realization values appear contingent upon three critical resources, which are access to data, human expertise, and organizational support. The study, however, shows that the economic impact is still uncertain. The mixed findings suggest that the AI benefits are overstated or have not yet been fully achieved. Additionally, organizations with extensive data assets and stronger resource capabilities tend to gain more from AI, which highlights the concern about the uneven distributions of AI benefits (Babina et al., 2024).

The historical study of information technology demonstrates that value measurement difficulties persist because organizations lack appropriate methods to assess their worth. Conventional methods measure success through financial outcomes and productivity improvements, but these methods fail to capture intangible results. The research shows that inventory coordination enhancements and expanded product range and customer service responsiveness do not produce straightforward numerical outcomes (Tallon et al., 2000). The problem exists because organizations use a single IT value measurement to assess all of their technological investments. The organization gains various advantages that develop through particular operational activities. All business functions, including production and logistics, sales and customer service, will undergo significant changes that organizations can measure independently of each other (Barua et al., 1995; Mooney et al., 1995; Crowston & Treacy, 1986).

The researchers propose process-oriented research approaches to solve this problem. The question now focuses on identifying organizational activities that generate value instead of assessing IT systems' total performance. The first method requires managers to evaluate technological impacts across various organizational departments. The financial statements fail to show certain effects that these perceptual measures provide. The assessments match actual business results through revenue growth and return on investment, which creates credibility for these assessments (Venkatraman & Ramanujam, 1987; Watson, 1990). The situation contains a hidden obstacle. People tend to think of good results as actual work achievements, which they must measure in complete detail. The organization needs both financial assessments and perception-based evaluation methods for successful evaluation procedures. Organizations need to conduct routine assessments after implementing changes to ensure that their perceived benefits continue to exist over time. The process of value measurement poses difficulties for organizations since they need to deal with multiple challenges. Organizations need to establish

methods that let them demonstrate the benefits of their systems because certain advantages only emerge after the systems operate for some time. The process-oriented approach provides a practical method for understanding value creation because it handles technological systems containing multiple elements.

The relevance of this matter becomes evident when applied to artificial intelligence. There is growing agreement that AI contributes to organizational performance, whether financially, operationally, or strategically (Wamba-Taguimdje et al., 2020). The connection between these two elements does not occur automatically as these organizations acquire AI capability through their ability to combine their technical resources with their human expertise and their internal processes (Mikalef & Gupta, 2021). More recent work establishes that these abilities directly affect performance while passing through organizational elements, which include data-driven cultures (Wamba et al., 2024). The organization creates value through its operational activities that use implemented technology. The value emerges from the integration and establishment of support for technology according to the organization's operational methods.

Technological Factor

The implementation of artificial intelligence (AI) in organizations depends on technological factors as its main supporting element. The technological factors for organizations encompass their existing technological resources, which include data infrastructure and computing systems, and integration mechanisms. The capabilities of data enable the operation of AI since the machine learning models need structured datasets with accurate information so that users can access and produce reliable outcomes (Mikalef & Gupta, 2023; Wamba et al., 2023). To maintain the system security standards and operational consistency, data governance practices, together with data infrastructure requirements, establish necessary controls as effective governance reduces issues related to data silos, duplication, and inconsistency, which can reduce the performance of AI models. Structured data and artificial intelligence are known to enhance organizations in various aspects, such as automation, intelligent analysis, and adaptive learning. These capabilities provide decision-making and operational agility (Alsammak et al., 2026; Rawat & Barnes, 2024).

AI implementation depends on the ability of the technological architecture to scale and adapt. The scope of AI initiatives is limited however, their worth to organizations comes from their ability to extend across different business areas. Organizations can handle rising data and computational needs through scalable architectures, which cloud platforms and modular system design enable. Organizations face operational challenges in their AI programs because their systems use outdated legacy technology and their network infrastructure is divided (Dwivedi et al., 2023).

Another critical aspect is system interoperability, which enables interaction between AI applications and existing enterprise systems such as enterprise resource planning and customer relationship management platforms. Effective interoperability supports continuous data exchange and ensures that AI outputs are integrated into operational workflows (Wamba et al., 2023). Weak integration structures interrupt data flow and reduce the effectiveness of AI-driven processes. Technological factors, therefore, extend beyond basic infrastructure to include governance structures, architectural design, and system integration. These elements determine the extent to which organizations can develop and operationalise AI capability. Accordingly, one of these factors, which is included in the technology, is likely to influence the development of AI capability within organizations.

Organizational Factor

One factor in internal conditions and capabilities is the organizational structure. It has influenced artificial intelligence (AI) implementation and embedding within organizational processes. There are a few factors included, such as leadership support, cultures, resources, interdisciplinary cooperation, and the ability of the organization to change (Mikalif & Gupta, 2023; Wamba et al., 2023). The organizational factor is also vital to the transformation of decision-making and workflows in AI implementation, not only to technology adoption (Dwivedi et al., 2023). The organizational culture determines how it will be shaped after the application of AI. This culture encourages an empirical mindset among employees so they can use AI systems with confidence. The integration of AI usually slows down within environments that refuse to adapt to an AI system and rely heavily on traditional decision-making (Areche & Ofluoglu, 2025).

Employees' abilities and skills can also be the main factor. They need technical competence and operational knowledge to interpret outputs and translate them into relevant information. Both are equally vital in adapting the AI system. The system may be wasted if these skills fail to meet expectations, even though they are technically available (Mildred Aiwanno-Ose Adepoju & Sheriff Adefolarin Adepoju, 2025).

The application of AI generally cuts across functions in an organization and pulls information from multiple areas within and outside of it. This creates some level of interdependence across departments (Tariq, 2025). Successful collaboration can yield significant results because it provides a basis for organizations to openly share data and have more unified decision-making. For example, when customer insight from marketing is coordinated adequately with operational limitations, it is easier for employees to align their work. On the other hand, if coordination is poor, then the AI solutions developed may not be able to achieve the desired results (Wamba et al., 2023). While there may be AI solutions developed, they may not make a meaningful difference in terms of how employees make decisions.

In addition to the impact on day-to-day operations, the adoption of AI affects every single employee of an organization because some people adjust quickly to adopting AI technologies, while others are slower, especially if they do not receive clear guidance regarding what success looks like. The ability of an organization to manage this transition of its employees is one of the most important aspects of using AI to improve productivity. Organizations that transition their employees well will likely benefit the most, whereas those who do so poorly may see AI use as an isolated pilot or short-term test (Dwivedi et al., 2023).

Ethical Factor

Ethics is a group of moral principles that allow people to distinguish between right and wrong. AI ethics refers to the study of how to use Artificial Intelligence (AI) as a tool for maximizing benefits and minimizing risks and negative impacts (IBM, 2023). When designing and using AI systems, ethical considerations can guide development and use through different principles and practices that affect the way an organization makes decisions. The primary example is data privacy and security. Employees must implement strong data privacy safeguards, build secure systems (infrastructure), and restrict access to data (access control) to help prevent breaches of systems, breaches of privacy, and/or leaking of data (Syifa, 2024). The privacy rights of employees would be protected through the way that data is secured, as well as through care; safeguarding data while it is transmitted, and adhering to regulations that ensure protection of these types would minimize the risk of occurrence of Privacy breaches.

Moreover, the accuracy and reliability are also considered ethical factors. It is because the AI outputs depend on the quality of data and the design of the underlying models. AI systems will produce incorrect results when they lack both proper validation and continuous monitoring, leading to decision-making errors in the operational environment because the organization depends on AI predictions to develop its business strategies (Syifa, 2024).

Fairness and inclusivity are also key to ethical AI. AI systems can pick up and prolong biases from the data it is trained on, for instance, in employment, credit scoring, or product recommendations (Katoch et al., 2025). To mitigate this problem, bias testing and evaluation should be part of the development process. Bias mitigation measures are required to make sure AI-based applications do not discriminate against certain groups or perpetuate inequalities (Dwivedi et al., 2023). Another key requirement is the governance and accountability of AI. Businesses need to develop policies, procedures, and governance structures that govern the use of AI systems and the accountability for their application. Governance practices ensure that AI applications comply with legal and ethical standards and that their use is managed responsibly (Dwivedi et al., 2023).

AI Capability

It soon becomes apparent that just having an AI tool is no guarantee of success. Organizations can buy data platform solutions and hire data scientists, or use machine learning tools, but may still struggle to use these technologies successfully (Singh, 2025). AI capability will provide the organization with the confidence to continue to invest in AI by enabling it to leverage the use of its technical resources, employees, and processes in order for AI to work effectively within its day-to-day operations (Mikalef & Gupta, 2023).

When thinking about the capability of AI, it is helpful to think of AI capability as something that is developed instead of something to be acquired. In other words, some organizations may have access to the latest technologies. However, if an organization does not provide its employees with proper skills or if an organization does not allow for proper communication internally among its employees, then it is likely that the technology will be minimally utilized (Moussaoui & Loukil, 2025). Essentially, AI capability can involve many interrelated components, such as, first, an organization's technical capabilities, for example, data storage and analytics, and the organization's employees who are capable of interpreting the output of the AI algorithms and questioning the results as necessary, as well as the processes that govern how information is distributed and acted on. According to Wamba et al. 2023, when these three components are aligned, it will move AI capabilities from a few instances of usage to become more embedded in all aspects of the organization.

Discussion

Businesses invest in AI technologies expecting that they will provide an increase in operational efficiency, better decision-making, and contribute to the long-term performance of the organization (Tuli, 202). The results of the use of AI, however, are not always consistent in different organizations. Although some organizations are able to realize tangible benefits from their AI investments, others find their efforts to improve the situation unsuccessful, even with similar technologies and investment in resources (Mikalef & Gupta, 2023; Wamba et al., 2023). This discrepancy points to the fact that the benefits of AI cannot be realised solely through the adoption of AI technologies. Other works in the field of information systems have contested that the technology-related benefits are multi-dimensional and may occur over extended time periods after technology is put in place (Shang & Seddon, 2002). These can manifest themselves

in operational improvements, managerial effectiveness, strategic positioning, or organizational transformation. However, the process of realization is a challenging one for organizations as it is based on how technologies are embedded in organizational activities and workflows (Tallon et al., 2000). Organizational complexities become more apparent in the context of AI, as AI systems need to be continuously adapted, coordinated, and integrated into organizational processes (Babina et al., 2024).

To understand this issue, the present study is based on the Dynamic Capability Theory of Teece et al. (1997). The theory suggests that the key to an organization's success in rapidly evolving settings is its ability to integrate, build, and reconfigure internal and external resources efficiently. The theory also posits that companies need not only to acquire technological resources but also to develop technological capabilities to adjust their processes and coordinate their resources to respond to environmental changes and gain a competitive advantage (Teece, 1997). This is especially important in the context of implementing AI, as AI tools can cause organizations to continually adapt workflows, decision-making processes, and structures (Dwivedi et al., 2023). The study suggests, based on this argument, that technological, organizational, and ethical factors collectively affect the development of AI capability within the organization. Technological factors offer the infrastructure, data management, and system integration needed to enable the use of AI (Mikalef & Gupta, 2023; Syifa, 2024).

Organizational factors are also influenced by leadership support, employee competencies, organizational culture, and cross-functional collaboration, which contribute to embedding AI systems within operational activities (Wamba et al., 2023; Dwivedi et al., 2023). Ethical considerations, on the other hand, impact responsible and sustainable use of AI via governance over privacy, fairness, transparency, and accountability (IBM, 2023; Syifa, 2024). All these factors, however, are not likely to have organizational benefits when they act on their own. Instead, their impact is mediated by their capability to use AI effectively in their business context, for example, AI capability, which is defined as the organization's ability to use AI technologies effectively in its business context (Mikalef & Gupta, 2023). Organizations with high AI capability tend to integrate AI into their daily operations, facilitate decision-making based on information, and adjust their AI systems based on the environment and organizational needs (Wamba et al., 2024). As such, AI capability is used as a mediating construct to bridge the gap between the technology, the setting, the ethics, and the actual value created for the organization. AI benefits are then seen as an ability-building exercise, not technology adoption. This view takes the multi-dimensional benefit realization model proposed by Shang and Seddon (2002) and applies it to the case of AI, with a focus on the organizational capability needed to transform AI investments into tangible operational, managerial, and strategic benefits.

Conclusion

In conclusion, this study shows that the realization of AI benefits depends not only on technology adoption but also on how well an organization can integrate and operationalize AI within its own business environment. Technological, organizational, and ethical factors are expected to play important roles in shaping AI capability which then influences AI benefit realization. The study also stretches the benefit realization perspective into the AI context, stressing that organizational capability matters a lot when turning AI investments into meaningful outcomes. The next stage of this study involves the building of a conceptual framework and the collection of empirical data to validate the proposed research model.

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