

RESPONSIBILITY, CONTROL, AND CHANGE MANAGEMENT IN THE CZECH REPUBLIC CORPORATE INFORMATION SYSTEM

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ABSTRACT

Introduction. The article examines change management in corporate information systems as an independent managerial problem emerging under conditions of continuous digital transformation of organizational processes. The study is based on the premise that changes in information systems cannot be interpreted solely as technical implementation because they affect decision-making architecture, responsibility distribution, and organizational control mechanisms. The purpose of the article is to develop a conceptual model of change governance in corporate information systems aimed at preserving governance capacity under conditions of digital transformation and the growing use of analytical and AI-based digital tools.

Materials and Methods. The empirical part of the study is based on a quantitative survey of 471 organizations operating in the Czech Republic as of the end of 2025, primarily multinational organizations representing different sectors of the economy. Human resource management processes are used as the empirical context, not as an independent object of analysis, but as a process-sensitive domain that makes it possible to identify the consequences of different approaches to managing changes in corporate information systems. The methodological approach combines descriptive and comparative analysis of change management practices and their institutional formalization.

Results. The study identifies key managerial characteristics of the change management process in corporate information systems based on the organizational practice in the Czech Republic and analyzes their relationship with process sustainability and governance capacity within organizational subsystems. The results demonstrate that the decisive factor in preserving governance capacity during organizational change is not the technical configuration of implemented solutions, but the relationship between change process management, the structure of responsibility, and the functioning of control mechanisms. The study also demonstrates that the use of analytical tools and selected elements of artificial intelligence does not eliminate the need for managerial control or transfer responsibility to digital instruments. On the contrary, it increases the importance of interpretation, coordination, and institutional formalization of managerial decision-making.

Discussion. The scientific contribution of the article lies in the development of a conceptual model of change governance in corporate information systems that allows digital transformation of organizational processes to be interpreted as a problem of managerial decision-making and governance capacity rather than as a predominantly technological task. The proposed conceptual model makes it possible to interpret artificial intelligence and digital tools not as autonomous management mechanisms, but as factors that amplify the consequences of managerial decisions and increase requirements for responsibility, control, interpretation, and organizational resilience in digital environments.

KEYWORDS

Management, change management, corporate information systems, managerial control, organizational governance, process sustainability, managerial decision-making, artificial intelligence, governance capacity.

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CONFLICT OF INTERESTS

The author declares interest conflict lack.

AI TOOLS USE

The author declares that no generative artificial intelligence tools were used when writing the article to create scientific content, interpret results, or formulate conclusions.

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ИССЛЕДОВАТЕЛЬСКАЯ СТАТЬЯ

ОТВЕТСТВЕННОСТЬ, КОНТРОЛЬ И УПРАВЛЯЕМОСТЬ ИЗМЕНЕНИЯМИ В КОРПОРАТИВНЫХ ИНФОРМАЦИОННЫХ СИСТЕМАХ В ЧЕШСКОЙ РЕСПУБЛИКЕ

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АННОТАЦИЯ

Введение. Исходным положением исследования является утверждение о том, что изменения информационных систем не могут рассматриваться исключительно как техническая реализация, поскольку они затрагивают архитектуру принятия решений, распределение ответственности и функционирование контрольных механизмов в организации. Цель статьи заключается в разработке концептуальной модели управления изменениями в корпоративных информационных системах, позволяющей обеспечить управляемость организационных процессов в условиях цифровой трансформации.

Материалы и методы. Эмпирическая часть исследования основана на количественном опросе 471 организации, действующих в Чешской Республике на конец 2025 года, преимущественно наднациональных и представляющих разные сектора экономики. В качестве эмпирического контекста используются процессы управления человеческими ресурсами, рассматриваемые не как самостоятельный объект анализа, а как процессно чувствительная область, позволяющая выявить последствия различных подходов к управлению изменениями корпоративных информационных систем. Методологический подход сочетает описательный и сравнительный анализ практик управления изменениями и форм их институционального закрепления.

Результаты. В ходе исследования выявлены ключевые управленческие характеристики процесса управления изменениями в корпоративных информационных системах на основе практики в Чешской Республике и проанализирована их связь с процессной устойчивостью и управляемостью организационных подсистем. Показано, что решающую роль в обеспечении управляемости изменений играет не техническая конфигурация используемых решений, а взаимосвязь между управлением процессом изменений, структурой ответственности и функционированием контрольных механизмов. Установлено, что использование искусственного интеллекта в корпоративных информационных системах не устраняет необходимость управленческого контроля и не переносит ответственность на цифровые инструменты, а, напротив, усиливает значимость процедур координации и институционального закрепления управленческих решений.

Обсуждение. Предложенная концептуальная модель управления изменениями в корпоративных информационных системах позволяет рассматривать искусственный интеллект и цифровые инструменты не как автономный механизм управления, а как фактор, усиливающий последствия управленческих решений и повышающий требования к ответственности, контролю, интерпретации и устойчивости организационных процессов, формируя аналитическую основу для дальнейших исследований управления изменениями в сложных организационных системах.

КЛЮЧЕВЫЕ СЛОВА

Менеджмент, управление изменениями, корпоративные информационные системы, управленческий контроль, процессная устойчивость, управленческие решения, искусственный интеллект, управляемость.

ФИНАНСИРОВАНИЕ

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КОНФЛИКТ ИНТЕРЕСОВ

Автор заявляет об отсутствии конфликта интересов.

ИСПОЛЬЗОВАНИЕ СРЕДСТВ ИИ

Автор заявляет, что при подготовке статьи не использовались средства генеративного искусственного интеллекта для создания научного содержания, интерпретации результатов и формулировки выводов.

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■ INTRODUCTION

Changes in corporate information systems in modern organizations are implemented as a continuous managerial process rather than as isolated project interventions. Nevertheless, a significant part of the existing literature and managerial practice still interprets change management primarily through project-based [1] or technological approaches [2] or reduces it to identifying factors that determine successful implementation of information systems [3]. Such perspectives only partially reflect the fact that, in the long term, changes in corporate information systems shape the organizational governance architecture, including the distribution of responsibility, process interdependencies, and control mechanisms [4]. Recent practice demonstrates that the consequences of managerial decisions related to changes in corporate information systems emerge most rapidly in human resource management processes and may, in some cases, produce irreversible effects.

Existing studies most often analyze change management in information systems either as part of project management or as a process of employee adaptation to new technologies [5]. As a result, attention is concentrated on individual aspects of change, while the managerial governance regime of change processes and their institutional consequences frequently remain outside the analytical focus. This creates an insufficient understanding of how change management in corporate information systems affects the sustainability and governance capacity of organizational

processes over the long term. Consequently, there is a need to analytically distinguish different types of changes in corporate information systems according to the predictability of their consequences and the rigidity of institutional constraints.

The aim of this study is to conceptualize and evaluate change management in corporate information systems as an independent managerial problem that cannot be reduced either to technical implementation or to the application of project methodologies. Particular attention is paid to the relationship between change process management, responsibility structures, and organizational control mechanisms. Human resource management processes are used as the empirical context because they represent a process-sensitive area in which the consequences of different approaches to change management in corporate information systems become particularly visible [6].

The scientific contribution of the study lies in interpreting change management in corporate information systems as a governance regime formed through the interaction of consequence predictability, responsibility distribution, and control mechanisms. Unlike previous studies focused on HR digitalization [7], cross-country differences [8], big data analytics [9], data mining [10], artificial intelligence technologies [11], or functional automation [12], this article examines change management as an institutionally constrained managerial process that shapes the architecture of managerial decision-making.

■ MATERIALS AND METHODS

The methodology of the study is based on institutional and systems-analytical approaches. The research has an applied analytical character and focuses on identifying managerial regimes of change in corporate information systems and their influence on human resource management processes. The empirical basis of the study consists of data collected from organizations operating in the Czech Republic at the end of 2025. This dataset makes it possible to combine descriptive and comparative analytical approaches in the evaluation of change management practices in corporate information systems.

Data Sources and Sampling Logic

The empirical basis of the study was formed using two complementary data sources. The first source consists of primary survey data collected through a quantitative survey conducted at the end of 2025 among organizations operating in the Czech Republic. The second source, used for validation purposes, consists of internal analytical data from Elanor ICT obtained through implementation support for selected corporate clients.

The quantitative survey included 471 organizations operating in the Czech Republic. The sample consists of multinational companies (47%), local organizations (29%), and public sector institutions (18%), providing representation of the institutional structure of the economy. Organizations of different sizes were included, ranging from small firms with fewer than 50 employees to large corporations with more than 1,000 employees. Medium-sized organizations (51–250 employees) represented the dominant category (47%). The sectoral structure of the sample includes logistics and transport (23%), IT services (18%), industrial manufacturing (17%), educational institutions (18%), and other sectors. This distribution makes it possible to analyze change management practices in different organizational and institutional environments.

The survey dataset originates from a broader research project focused on HR digitalization, quality management systems, and organizational-economic aspects of personnel management. For the purposes of this article, only survey questions directly related to change management in corporate information systems, organizational control mechanisms, responsibility distribution, and institutional formalization of change processes were selected. Questions related to HR strategy, employee experience, personnel development, or human-centric concepts were excluded from the analysis in order to avoid overlap with other research outputs.

The internal Elanor ICT dataset was collected at the end of 2025 from selected clients in the Czech Republic (20 organizations), mainly large companies and multinational corporations implementing digital transformation projects in HR

systems and corporate information systems. These data include information on implemented system changes, levels of formalization of change management processes, frequency and results of control procedures (including security and resilience testing), response times to forced changes, and distribution of managerial responsibility across organizational roles. The internal analytical materials are not used for independent statistical generalization. Instead, they serve interpretative and validation purposes by allowing comparison between formally declared management practices and actual change management practices in large and multinational organizations.

Within the framework of this study, governance capacity is understood as the ability of an organization to preserve predictability, controllability, and institutionally formalized responsibility of managerial processes under conditions of continuous changes in corporate information systems.

The combination of both data sources makes it possible to analyze change management in corporate information systems as a managerial process that directly influences governance capacity in human resource management under conditions of digital transformation.

Conceptualization and Selection of Analytical Variables

For the analytical purposes of the article, only survey questions directly related to change management in corporate information systems and their institutional-control framework were selected. The selection focused on the following thematic areas:

- existence and degree of formalization of change management processes in corporate information systems;
- participation of managerial and expert units in change approval procedures;
- relationships between change processes and organizational control mechanisms;
- organizational responses to forced changes caused by information security requirements or regulatory impulses;
- presence of analytical and adaptive functions, including elements of artificial intelligence, as factors influencing the dynamics of organizational change.

Within empirical analysis, artificial intelligence is not treated as an independent measurable variable. Instead, it is interpreted as a contextual factor that transforms the nature of changes in corporate information systems from deterministic to adaptive. As a result, it increases the requirements for change governance, responsibility distribution, and organizational control mechanisms.

This approach makes it possible to analyze the influence of artificial intelligence indirectly through changes in managerial regimes and control procedures rather than through the technical characteristics of the implemented solutions.

Methods of Analysis and Analytical Units

The study applies a combined methodological approach integrating descriptive and comparative analysis. Descriptive analysis was used to systematize managerial practices of change management in corporate information systems and to identify their typical characteristics. Comparative analysis made it possible to compare different managerial regimes of change in terms of their influence on governance capacity in human resource management processes and the sustainability of organizational architecture.

The selection of these methods reflects the need to analyze change management in corporate information systems not as a purely technical process, but as a managerial regime with institutional consequences.

The main analytical units included:

- types of changes (planned and forced);
- mechanisms of change approval;
- temporal parameters of organizational response;
- relationships between control procedures and change management processes.

Particular attention was paid to the integration of control impulses into change management processes, especially the results of resilience and security testing of corporate information systems. The analysis focused on

how these impulses influence managerial decision-making related to prioritization and resource allocation.

To operationalize the concept of governance capacity, the study uses diagnostic indicators [13] that make it possible to identify points at which governance capacity deteriorates during the implementation of changes in corporate information systems [14].

Methodological Limitations

The methodological limitations of the study are related to the institutional and sector-specific characteristics of the analyzed organizations, as well as to the use of internal analytical data from Elanor ICT. The findings do not aim to provide universal statistical generalization. Instead, they offer an analytically grounded understanding of typical managerial problems associated with change management in large and multinational organizations.

The selected methodological approach focuses on identifying stable managerial patterns and institutional effects rather than on quantitatively evaluating the technological efficiency of corporate information systems. This approach corresponds to the objective of the article and supports the interpretation of change management as a managerial problem rather than a task of technical optimization.

Table 1 – Structure of Empirical Variables Used in the Study

Таблица 1 – Структура эмпирических переменных, использованных в исследовании

Dimension of Analysis	Data Source	Variable Type	Analytical Purpose
Formalization of change management	Survey data	Categorical	Identification of managerial regime
Change approval roles	Survey data	Categorical	Analysis of responsibility distribution
Control mechanisms	Survey data + internal data	Structural	Analysis of the “control → change” relationship
Forced changes	Internal Elanor ICT data	Process-based	Identification of exogenous managerial impulses
Temporal response parameters	Internal Elanor ICT data	Temporal	Assessment of change governance capacity
Adaptive functions (AI)	Survey data	Contextual	Transformation of the nature of change

Source: developed by the author based on survey data and internal analytical materials from Elanor ICT.

Unlike the author’s previous studies focused on HR digitalization [15], artificial intelligence, and the transformation of human capital [16], the present article examines governance of change in corporate information systems as an independent managerial regime.

■ **RESULTS**

Change Management in Corporate Information Systems as a Managerial Problem

Corporate information systems in modern organizations function as an integration core through which key organizational processes are coordinated and managerial decisions are implemented. Their development

and modification involve continuous changes affecting not only technical infrastructure, but also process architecture, responsibility distribution, and organizational control mechanisms. For this reason, changes in corporate information systems cannot be treated as isolated technological interventions [17]. Instead, they should be understood as a stable managerial phenomenon requiring systematic governance and aimed at preserving organizational governance capacity [18]. Consequently, change management extends beyond traditional project logic and forms a specific governance regime in which technical, organizational, and institutional decisions become interdependent.

The empirical findings show that change management in the analyzed organizations is institutionalized through formalized change management processes. However, these processes are not uniform across all types of changes and differ according to the nature of the intervention. Client-driven changes are reviewed and approved with the participation of commercial units, product management, and development teams. Changes related to information security requirements fall under the responsibility of security managers in coordination with product and development teams. Legislative changes are primarily managed at the level of product management and software development. This distribution of responsibilities confirms that change management is primarily the result of managerial coordination aimed at preserving governance capacity rather than the consequence of purely technical decisions [19]. At the same time, organizations generally seek to adapt standard industry processes embedded in technological solutions while minimizing the extent of individual customization.

A standardized change documentation process represents an integral part of change governance and performs both institutional and control functions. Changes are formalized through standardized change requests and implemented within structured

release management procedures. Response times for forced changes vary according to their level of criticality. Critical failures are typically resolved within hours, significant issues within several days, while less significant modifications are incorporated into planned releases or postponed to longer implementation cycles. This demonstrates that organizations regulate the temporal dimension of change management through prioritization mechanisms designed to preserve governance capacity under conditions of uncertainty [20]. Temporal differentiation therefore functions as a managerial instrument balancing operational responsiveness and organizational stability. At the same time, empirical observations show that the initial intention to minimize individual system customization often gradually weakens during project implementation, resulting in substantial modifications reflecting the process-specific and organizational requirements of clients.

A special role within change management processes is played by forced changes triggered by control impulses, particularly the results of resilience and security testing. Such testing is conducted at least annually and, in some organizations, especially multinational or group-based structures, even quarterly. Although changes caused by these tests represent a relatively small proportion of all modifications,

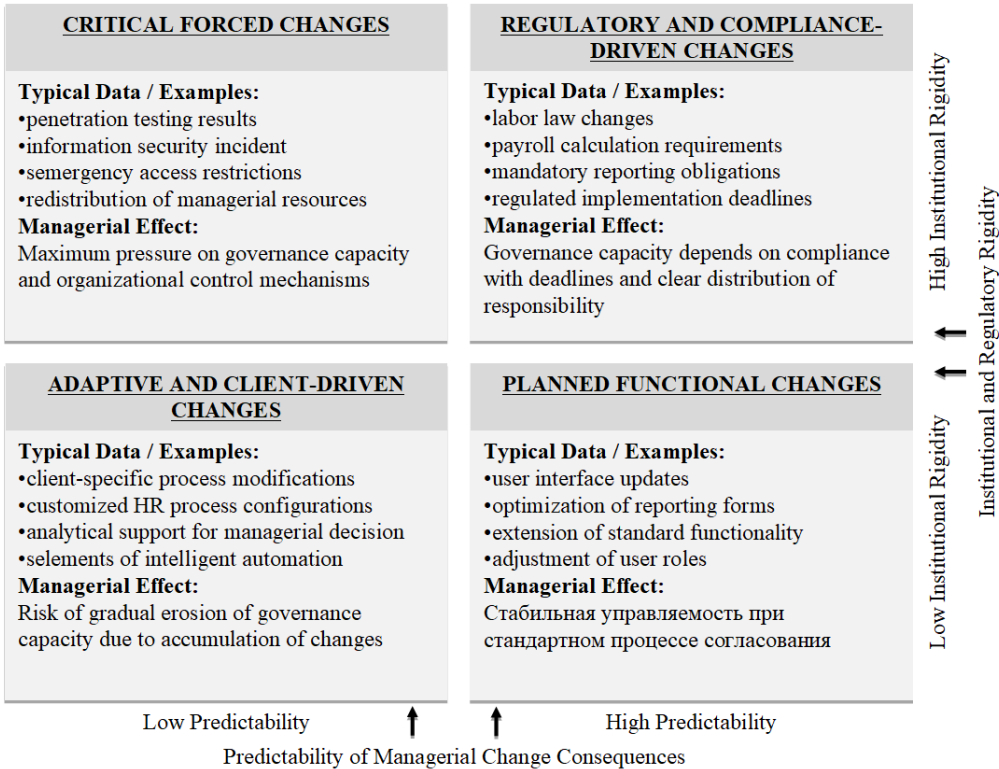


Figure 1 – Matrix of Change Governance Capacity

Рисунок 1 – Матрица управляемости изменений корпоративных информационных систем
Note. The matrix axes represent: (1) predictability of change consequences (from high to low); and (2) institutional criticality of change (from local managerial significance to regulatory and control priority, including information security requirements).

Source: Developed by the author.

their managerial significance is substantial. The identification of critical vulnerabilities requires immediate managerial decisions, redistribution of resources, and prioritization of corrective actions aimed at restoring governance capacity within the information system. Responsibility for response measures is typically assigned to product and development teams, demonstrating that such interventions are embedded directly within the managerial decision-making process. These changes are characterized by low predictability of consequences and high institutional significance, which fundamentally distinguishes them from planned client-driven or functional modifications.

The change management process is closely connected with the system of internal control mechanisms within corporate information systems. These mechanisms include user testing, pilot testing focused on both standard and organization-specific process scenarios, and automated control procedures. The results of control activities serve as input for change management processes and shape subsequent managerial actions. Feedback obtained after implementation is treated as part of the change request lifecycle and is used to update control procedures, contributing to institutional stability and

preservation of organizational governance capacity [21]. Consequently, control mechanisms perform not only a verification function, but also a coordination function linking managerial decisions with the actual consequences of implemented changes.

When analytical functions based on artificial intelligence are introduced, mandatory human validation of results becomes a critical condition for preserving governance capacity. Managerial responsibility must remain assigned to the same actors who decide on the implementation, interpretation, and use of analytical and adaptive functions throughout the lifecycle of organizational change.

Qualitative analysis of typical failure scenarios demonstrates that sources of risk are associated not only with technical issues, but also with human factors, including configuration errors, inefficient allocation of time and resources, and insufficient competencies. In addition, systemic failures emerge from non-obvious interdependencies between system components or from external influences such as infrastructure limitations and underlying technological constraints. Managerial responses to crisis situations range from rapid adjustment of processes or information systems to deliberate acceptance of risk in situations with limited

Table 2 – Characteristics of Change Management in Corporate Information Systems (Empirical Context)
Таблица 2 – Характеристики управления изменениями в корпоративных информационных системах (эмпирический контекст)

Dimension	Characteristic
Formalized process	Existence of a formalized change management process for corporate information systems
Change approval	Differentiation of managerial decisions according to the type of change (client-driven, security-related, legislative)
Change documentation	Standardized change request as an instrument of institutional formalization
Response to forced changes	Hours (critical issues), days (significant issues), release cycle/quarter (less significant issues)
Penetration testing	Conducted at least annually; quarterly in selected organizations
Share of forced changes	Low proportion within the overall volume of changes, but high managerial priority
Responsibility for response actions	Product management and development teams
Control mechanisms	User testing, beta testing, automated testing
Feedback mechanisms	Part of the change request lifecycle ensuring governance continuity
Typical risks	Human errors, systemic interdependencies, external influences
Managerial dilemmas	Expansion of functionality vs strengthening control mechanisms to preserve governance capacity

Source: compiled by the author based on internal analytical data from Elanor ICT obtained through work with software clients¹.

¹ Elanor ICT. Digital Transformation of HR Processes in Central and Eastern Europe: Empirical Survey Report 2024–2025. Prague: Elanor ICT Research Department, 2025. 346 p.

operational impact. A typical managerial dilemma arises between expanding system functionality and strengthening control mechanisms required to preserve organizational governance capacity [22].

This dilemma reflects a fundamental tension between functional development and stability of the managerial governance framework. Empirical observations further indicate that changing established process habits of employees is often perceived by organizations, especially large corporations—as more costly and risky than adapting the technological solution itself. In small and medium-sized organizations, this gap is significantly less pronounced.

Therefore, change management in corporate information systems should be understood as a complex managerial process integrating functional modifications, responsibility distribution, control mechanisms, and the institutional context of the organization. Taken together, the empirical findings indicate a structural asymmetry between the speed of technological change, including changes generated through artificial intelligence algorithms, and the capacity of human adaptation. This asymmetry creates an objective limit to organizational governance capacity in conditions of continuous change.

Such an interpretation makes it possible to analyze changes in corporate information systems through the perspective of governance preservation and provides the theoretical and empirical foundation for the conceptual model of change management presented in the following sections of the article. In the subsequent analysis, this model is used to identify diagnostic indicators of governance deterioration and to justify managerial mechanisms for restoring organizational governance capacity.

Continuous Change Governance: Responsibility, Control, and Governance Capacity

Under conditions of digital transformation, changes in corporate information systems can no longer be understood as isolated project interventions. Instead, they increasingly take the form of a continuous managerial process. In this context, the object of management is no longer a single technical modification, but a stable regime of decision-making, coordination, and control of organizational change over time. As a result, the key criterion of effectiveness is not the technological complexity of implemented solutions, but the ability of the organization to preserve governance capacity in processes directly dependent on corporate information systems. This approach corresponds to contemporary interpretations of digital transformation as a managerial rather than purely technological phenomenon [23].

The continuous nature of change significantly increases the importance of clear responsibility distribution and stable control mechanisms. This is particularly visible in process-sensitive areas such as human resource management [24]. These processes are institutionally connected to regulatory

requirements, internal policies, and organizational control procedures. Consequently, any modification of a corporate information system affects not only technical parameters, but also the architecture of managerial decision-making and the distribution of responsibility among organizational actors. In this context, the governance regime of change must ensure institutional integration of modifications without reducing governance capacity. It cannot be reduced solely to increasing organizational flexibility [25] or implementation speed [26].

An important factor transforming the governance regime of change is the introduction of analytical and adaptive functions in corporate information systems, including tools based on artificial intelligence [27]. Traditional changes were predominantly deterministic and allowed organizations to predict their consequences in advance. By contrast, adaptive systems based on algorithmic data processing and machine learning generate dynamic system behavior over time. As a result, organizational change loses the characteristics of a completed managerial event and becomes an open-ended process whose consequences cannot be fully predicted at the moment of decision-making. This significantly increases the importance of risk management, responsibility allocation, and organizational control mechanisms.

In this context, the implementation of artificial intelligence in corporate information systems does not imply the emergence of a fundamentally new model of human resource management or a revision of the nature of HR processes themselves. Rather, it requires transformation of approaches to change governance, responsibility, and organizational control within digital organizational architectures. Artificial intelligence does not make managerial decisions and does not bear responsibility for their consequences. However, it can amplify the effects of such decisions, thereby increasing the importance of institutionalized managerial procedures and control mechanisms [28].

The continuous governance regime of change is also characterized by the coexistence of planned and forced interventions in corporate information systems. Alongside strategically initiated and development-oriented changes, organizations must respond to external impulses, including regulatory requirements, control procedures, and identified vulnerabilities. Such interventions require rapid managerial decisions and reprioritization of resources without weakening responsibility structures or organizational control mechanisms. The ability of an organization to integrate forced changes into its existing governance regime represents one of the key conditions for preserving governance capacity in corporate information systems and related organizational processes [29].

Therefore, digital transformation changes not only the technological configuration of corporate information systems, but also the very conditions under which organizational change is governed. A

continuous governance regime of change may be defined as a set of institutionally embedded rules, organizational roles, and control mechanisms aimed not at limiting change itself, but at integrating change into the process architecture of the organization while

preserving long-term governance capacity. This interpretation provides the analytical foundation for the subsequent empirical analysis and the development of the conceptual model presented in the following sections of the article.

Table 3 – Transformation of the Managerial Regime of Change Management in Corporate Information Systems
Таблица 3 – Изменение управленческого режима управления изменениями в корпоративных информационных системах

Governance Dimension	Deterministic Change Regime	Adaptive Change Regime (Including AI)
Nature of change	Isolated and completed	Continuous and open-ended
Predictability of consequences	High	Limited
Time horizon of management	Project-based	Process-based
Role of management	Approval of change	Continuous responsibility for consequences
Distribution of responsibility	Primarily ex ante (before decision-making)	Ex ante and ex post (before and after implementation of managerial decisions)
Control mechanisms	Post-implementation control	Continuous control and feedback
Role of analytical tools	Supportive	Shapes the dynamics of change
Criterion of managerial success	Technical implementation of change	Preservation of governance capacity in organizational processes

Source: developed by the author based on the research findings.

Empirical Results of the Analysis of Change Governance Regimes

The empirical findings confirm that change management in corporate information systems within the analyzed organizations is implemented primarily as a managerial process whose quality directly affects governance capacity and the sustainability of human resource management processes. The obtained results are interpreted not from the perspective of technical characteristics of information systems, but from the perspective of change governance practices, responsibility distribution, and organizational control mechanisms.

The analysis demonstrates that the defining factor determining preservation or deterioration of governance capacity in HR processes, under conditions of digital transformation, is not the technological complexity of implemented solutions, but the characteristics of the organizational governance regime of change itself.

Change Governance Regimes and Their Influence on Governance Capacity in HR Processes

The empirical analysis shows that the dominant change governance regime in the analyzed organizations is a sequential and stage-based approach built on a cascade implementation logic. Changes are generally not implemented through flexible iterations, but instead pass through formalized stages of approval, implementation, and acceptance. Such a governance regime supports institutional stability and clear

allocation of responsibility. At the same time, however, it increases the requirements for coordination, planning, and managerial control.

The findings further indicate that the main source of deterioration in governance capacity is not the technological complexity of corporate information systems, but the variability of client requirements. During implementation, initially approved requirements are often modified or redefined, creating discrepancies between expected and actual outcomes. As a result, organizations are forced to repeatedly reprioritize tasks, redistribute resources, and revise acceptance criteria. This increases managerial pressure on change processes and may lead to temporary deterioration of governance capacity in HR processes.

Forced Changes as a Source of Managerial Instability

A separate category of empirically observed changes consists of forced interventions triggered by control impulses, particularly in the field of information security. A typical source of such changes includes the results of resilience and security testing of corporate information systems, which reveal insufficiently formalized data architecture relationships and inconsistencies in access control regulations.

In such situations, immediate managerial intervention is required. This usually includes temporary access restrictions, analysis of data structures, and subsequent adjustment of user rights management

mechanisms. Empirical findings show that forced changes may temporarily disrupt continuity of HR processes, particularly payroll operations and administration of personnel data, due to the redistribution of managerial and technical resources toward mitigation of identified risks.

In these situations, the primary managerial objective is not optimization of technical parameters of the corporate information system itself, but rapid restoration of governance capacity and controllability of organizational processes within the institutional framework of the organization. This includes preservation of responsibility distribution and reproducibility of managerial procedures.

Adaptive Change and the Role of Artificial Intelligence in Governance Capacity

In the analyzed organizations, artificial intelligence is not used as an autonomous instrument for

managing HR processes. Instead, it is treated as a factor that changes the nature of organizational change in corporate information systems. Its application is primarily associated with anomaly detection, analytical support for managerial decision-making, and automation of selected operations.

The introduction of AI-based tools shifts organizational change from a deterministic governance regime toward an adaptive one. As a result, requirements for change governance, responsibility distribution, and effectiveness of organizational control mechanisms become significantly higher. In this context, implementation of artificial intelligence does not create a fundamentally new model of human resource management. Rather, it requires reconsideration of approaches to change governance, responsibility, and organizational control within the digital architecture of the organization.

Table 4 – Change Management and Its Impact on Governance Capacity in HR Processes
Таблица 4 – Управление изменениями и их влияние на управляемость кадровых процессов

Dimension	Empirical Characteristic
Dominant governance regime	Sequential cascade-based change governance regime
Flexibility of change	Limited and stage-based
Main source of managerial risk	Variability of client requirements
Resource management	Redistribution of resources during forced changes
Control impulses	Resilience and security testing, internal control procedures
Role of artificial intelligence	Anomaly detection and analytical support for managerial decision-making
Effect on HR processes	Temporary deterioration of governance capacity during forced changes

Source: compiled by the author based on survey data and internal analytical materials from Elanor ICT.

Conceptual Model of Change Governance

Based on the theoretical analysis and synthesis of empirical findings, the study proposes a conceptual model of change governance in corporate information systems aimed at preserving governance capacity under conditions of digital transformation. Unlike technologically or project-oriented approaches, the proposed model interprets changes in corporate information systems not as a set of technical modifications, but as a managerial process institutionally embedded within organizational architecture and shaping the regime of managerial decision-making.

A central assumption of the model is that the sustainability and governance capacity of HR processes depend not on the technological complexity of corporate information systems, but on the way change governance is organized, how responsibility is distributed, and the functioning of organizational control mechanisms. Within this framework, organizational change is understood as a continuous governance regime requiring ongoing alignment between

managerial decisions, institutional constraints, and the process architecture of the organization.

Structure of the Change Governance Model

The proposed model consists of four interconnected levels forming an integrated governance framework for organizational change:

- 1) Corporate information system architecture – defines the boundaries and interdependencies between functional modules, data structures, and organizational processes. The architecture establishes the initial conditions for implementing change but does not by itself determine the managerial consequences of change.
- 2) Change governance processes include formalization of change requests, approval procedures, prioritization mechanisms, and temporal parameters of implementation. At this level, the managerial logic of change is formed and aligned with the strategic and operational objectives of the organization.
- 3) Responsibility and control – represents the institutional framework of managerial roles, authority

distribution, and organizational control procedures. Control is interpreted not as post-implementation verification, but as a continuous element of the change lifecycle that includes both ex ante and ex post evaluation of managerial decisions and their consequences.

4) Institutional context – includes regulatory requirements, internal policies, information security

requirements, and sector-specific constraints. The institutional context defines the acceptable boundaries of organizational change and shapes long-term requirements for governance capacity.

The interaction of these four levels makes it possible to integrate organizational change into the process architecture of the organization without loss of governance capacity or responsibility allocation.

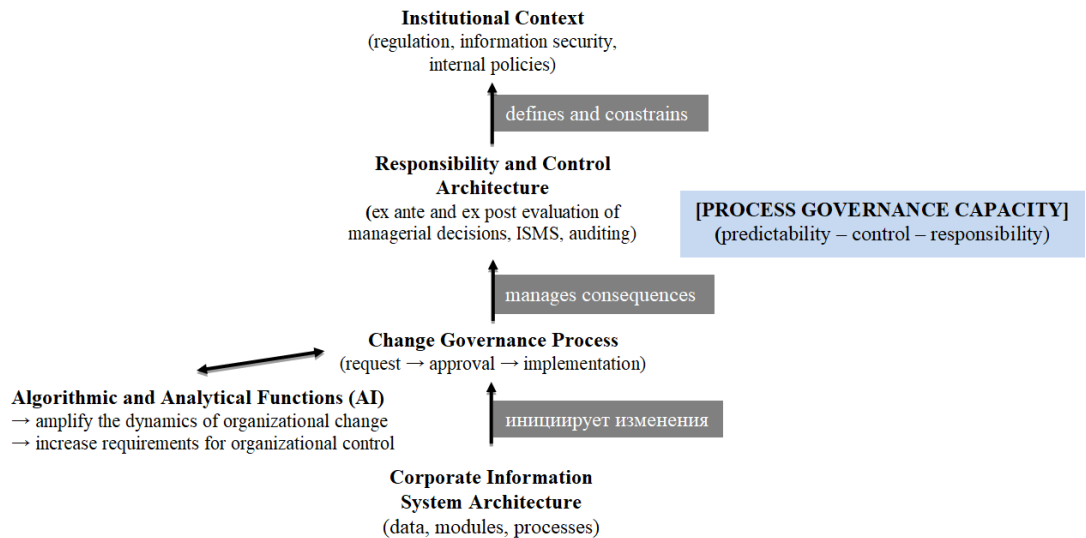


Figure 2 – Conceptual Model of Change Management in Corporate Information Systems

Рисунок 2 – Концептуальная модель управления изменениями
в корпоративных информационных системах

Source: developed by the author based on theoretical analysis and empirical findings of the study.

Governance Capacity as the Key Outcome of the Model

Within the proposed model, governance capacity is understood as the ability of an organization to preserve predictability, controllability, and institutionally formalized responsibility of managerial processes under conditions of continuous change in corporate information systems. Governance capacity does not imply the absence of risks or operational failures. Instead, it refers to the existence of mechanisms capable of timely identification, interpretation, and managerial response to such risks and disruptions.

From the perspective of the proposed model, the greatest risks to governance capacity emerge not from technological limitations themselves, but from situations involving:

- changing requirements during implementation;
- forced interventions triggered by control impulses;
- implementation of adaptive and analytical functions, including elements of artificial intelligence.

The proposed model makes it possible to institutionally integrate such changes into the organizational governance framework without weakening control mechanisms or diluting responsibility among managerial actors.

Artificial Intelligence in the Change Governance Model

Within the proposed model, artificial intelligence is not treated as an autonomous managerial actor, but as a factor that transforms the nature of change in corporate information systems. Its implementation shifts organizational change from a deterministic governance regime toward an adaptive one, thereby significantly increasing the importance of managerial decisions made both during planning and after implementation of changes.

In contemporary approaches to corporate governance, this transformation can be interpreted as a transition from a static model of control toward a context-oriented model of institutional governance. Within this framework, requirements for responsibility and control are shaped not by formal ownership of the system itself, but by the nature of managerial intervention and the consequences of managerial decisions.

Consequently, implementation of artificial intelligence does not require transformation of the fundamental nature of HR processes. However, it creates a need to strengthen the governance framework of organizational change, particularly in the following areas:

- distribution of responsibility for managerial decisions;
- continuous control and feedback mechanisms;
- interpretation of analytical and adaptive outputs within a managerial context.

Final Interpretation of the Model

The proposed conceptual model of change governance in corporate information systems makes it possible to interpret digital transformation not as a technological project, but as a managerial process embedded within the institutional architecture of the organization. The model demonstrates that sustainability and governance capacity in HR processes are achieved through alignment between information system changes, managerial decisions, organizational control mechanisms, and institutional constraints.

Accordingly, the model does not describe an “ideal” system of change management. Instead, it identifies the managerial conditions under which digital changes can be institutionally integrated without loss of governance capacity. The findings provide an analytical foundation for future research on change governance in complex organizational systems and may also be applied in the managerial practice of large and multinational organizations.

■ DISCUSSION AND CONCLUSIONS

The study demonstrates that digital transformation of corporate information systems cannot be interpreted primarily as a technological process. Instead, it should be understood as a long-term managerial problem associated with change governance, responsibility distribution, and organizational control mechanisms. In the analyzed organizations, changes in information systems do not appear as isolated project activities, but as elements of a continuous governance regime that systematically affects decision-making architecture and institutional stability of key organizational processes, particularly in human resource management.

Based on empirical data obtained from large and multinational corporations operating in the Czech Republic, the study shows that the maturity of change governance in corporate information systems has a direct influence on governance capacity, controllability, and process sustainability in HR management. The decisive factor is not the technological complexity of implemented solutions, but the institutional formalization of change, the clarity of responsibility distribution among managerial actors, and the integration of control impulses into managerial decision-making processes.

The findings further indicate that the traditional deterministic understanding of organizational change, based on the assumption of a predefined and clearly specified target state, loses stability under conditions of digital transformation. The implementation of analytical and adaptive functions, including elements of artificial intelligence, transforms

organizational change into an open-ended process regime in which the consequences of managerial decisions cannot be fully predicted in advance. This transformation does not require revision of the fundamental nature of HR functions themselves. However, it significantly increases the importance of managerial governance, particularly in the areas of responsibility and organizational control.

The empirical analysis also confirms that forced changes triggered by control impulses, especially in the field of information security, represent a critical test of governance capacity in corporate information systems. The ability of an organization to integrate such interventions into an existing governance regime without long-term disruption of process integrity represents a key indicator of institutional maturity in change governance. In these situations, the decisive factor is not minimization of short-term operational effects, but preservation of managerial control, transparency of decision-making, and clear allocation of responsibility.

The main scientific contribution of the article lies in the conceptualization of change governance in corporate information systems as an independent managerial phenomenon that cannot be reduced either to technical implementation or to the application of standard project methodologies. The proposed analytical approach makes it possible to interpret digital transformation not as a problem of technological optimization, but as a challenge of preserving long-term governance capacity in organizational processes operating within adaptive and algorithmically mediated systems.

The study also distinguishes between the concepts of control, sustainability, and governance capacity. Control is interpreted as a set of instruments and procedures aimed at monitoring and correcting organizational processes. Sustainability refers to the ability of a system to maintain functioning under internal and external pressures. Governance capacity is understood as an integrative property of the system reflecting the ability of organizational processes to preserve predictability, coordination, and controllability over time. In this framework, control functions as an instrument, sustainability as an outcome, and governance capacity as a systemic characteristic emerging from their interaction.

The conclusions of the study provide a theoretical and empirical foundation for future research on institutional aspects of change governance in digital organizations, particularly in the context of the growing role of artificial intelligence and algorithmically mediated decision-making. At the same time, the findings offer a practically applicable framework for managerial practice in large and multinational organizations, where process sustainability depends not on the absence of change, but on its controlled and institutionally governed integration into organizational architecture.

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