

LEVEL 6 ASSESSMENT SPECIFICATION

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Academic honesty / referencing:	Academic honesty is required. In the main body of your submission, you must give credit to authors on whose research and ideas your work is based. Append to your submission a reference list that indicates the books, articles, etc. that you have used, cited or quoted in order to complete this assessment.		
Module Learning Outcomes (from module syllabus)			
Upon the successful completion of this module, the student should be able to demonstrate the ability to:			
• Problem solve and critically analyse the importance of management and ethical decision-making within organisations and their impact on the wider social environment. • Evaluate different approaches to ethical judgment and to apply them to real world dilemmas			

A Comparative Study of AI Ethical Norms from a Global Perspective and Corporate Practices

Abstract:With the global development of artificial intelligence technology, the opportunities and challenges it brings are unprecedented. The AI Ethics has become a core issue that the international community needs to face together. This article conducts a comparative analysis of the policy orientation of different countries and regions in artificial intelligence ethics, as well as the specific measures of major science and technology enterprises in artificial intelligence ethics management, aiming to deeply understand the model characteristics and implementation path of artificial intelligence ethics governance in different cultural backgrounds and institutional environments. This article adopts the method of combining literature research and content analysis to systematically sort out the cognitive framework, governance concept and management mode of the three major economies of the United States, the European Union and China on the ethical issues of artificial intelligence, and explores the formation mechanism and implementation effect of artificial intelligence ethical norms under different regulatory systems. At the same time, through in-depth analysis of the official website information of Microsoft, IBM and Tencent, the world's top artificial intelligence enterprises and the corporate responsibility reports in recent years, the similarities and differences between these enterprises in terms of artificial intelligence ethical management concepts, management measures and technical support are revealed.

Research results show that the global AI ethical governance of artificial intelligence is gradually forming a pattern of "principle consensus and diversified paths". States have reached a broad consensus on the basic principles of respecting human dignity, safeguarding fundamental rights and promoting fairness and justice, while maintaining flexibility and adaptability in specific implementation mechanisms.

Key words: Artificial Intelligence, AI Ethics, Global AI Ethical Governance, Ethical Principles, Corporate Practice

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1.Introduction

Artificial intelligence tech developing and getting adopted super fast, this is doing some big changes all over the world for the way we live and work, tricky moral problems and rules about how to run things have shown up too: In 2016, the chatbot Taylor, created by Microsoft's AI, said something racist on twitter (Vorsino, 2021), in 2018, it also became known that the Amazon's recruiting algorithm could have gender bias (Kodiyan, 2019), and in 2020, the racial discrimination in law enforcement caused by facial recognition, which sparked a worldwide controversy (Jones, 2020). These events remind us all the time that AI tech might make things more efficient but it could also widen social fairness gaps, step on folks' private lives, and possibly endanger humans' most basic rights. issues like algorithm prejudice, data privacy and "black box" decisions have become more evident, so leading countries all over the world are now actively searching for answers.

In this respect, the European Union adopted the "Artificial Intelligence Act" (using risk-based supervision) (Niet et al., 2021), adopting strict regulatory orientation; the US adopted a more fragmented regulatory approach based more on the existing legal system, characterized as having a characteristic oriented towards the development of technology; And emphasize "to coordinate development and safety", China takes its own path by combining local trials and national legislation. From the enterprise perspective, major

tech enterprises like Microsoft and Tencent have set up their own internal ethics committees and made governance tools with the hope of turning those ethical requirements into competitive advantage. The pattern of global AI ethical governance is very diversified, and we should conduct more systematic comparative studies in order to better comprehend its internal driving forces as well as the paths of development (Rangone and Megale, 2025).

This paper talks about how to make a set of AI ethics rules that can be accepted all over the world and works well in different cultures and places. The core issues include: How do countries understand and deal with AI ethics challenges in varying cultural backgrounds and institutional settings? Major tech companies have taken what specific measures to put into practice AI ethics principles, and what the gaps are between policies regulations and corporate practices. Analyzing the policy texts from the three major economies (The United States, the EU, and China) and the implementation of the practical cases of three representative enterprises (IBM, Microsoft, Tencent). Thus, to explore the current situation and future trends of global AI ethics governance. This article is of significant and instructive value, both for theoretical understanding about how we can formulate something like a global, inclusive and effective structure of AI governance, as well as in helping particular kinds of businesses to implement their own effective governance ethics strategy.

The study mainly uses the methods of literature research and content analysis method. Literature study method, which mainly involves researching policy documents such as the EU's "Artificial Intelligence Act" and relevant American laws and local policies in various provinces and cities in China, as well as primary data like annual reports and ethical guidelines of relevant case enterprises. Content Analysis Method includes coding and grouping of these texts so as to qualitative identify similarities in various countries' norms and differences between them, management concepts and measures' features as displayed in enterprises. This helps provide valid evidence to understand the diverse ways in which different countries govern ethics in AI.

2.Theoretical Foundations and Evolution of AI Ethics

2.1 Core Concepts and Principles of AI Ethics

AI ethics refers to those moral rules which guide the development and application of AI. The basic principles of AI that are commonly accepted is transparency, need to be able to explain how AI makes decisions; fairness, eliminating bias and discrimination in algorithms; accountability, clear responsibility for the results of AI; and privacy protection. The protection of personal information (Jobin and Vayena, 2019). Human-centered AI has become a philosophy where tech should complement people, not replace them, while also respecting us. Principles include beneficence which involves AI

doing social good and robustness where AI must be able to work reliably in many situations (Floridi et al., 2021) These different points together make up a whole bunch, looking at technical and social aspects of making AI, showing more people think we should think about what is good in ideas when we start making AI, instead of just thinking about it later.

2.2 Historical Evolution of AI Ethical Norms

AI ethics has experienced three different phase evolutions. The first period (1950s-1990s) of philosophical musings on machine intelligence, best known for Asimov's Three Laws of Robotics The 2nd phase(2000s-2015) saw practical ethical issues arise due to AI's widespread use in fields like Autonomous Vehicles, Medical Diagnosis, and Financial Services(Winfield and Jirotko, 2018) Currently, institutionalization, more than 160 AI ethics guidelines have been published all over the world by 2020 (Hagendorff, 2020). Milestone: EU's Ethics Guidelines for Trustworthy AI(2019) and UNESCO's Recommendation on Ethics of AI(2021) establishing international agreement on governance frameworks (Smuha, 2021) This kind of evolution represents a shift from merely reacting to things to getting in front of governance in order to prevent ethical hazards through design and regulations.

2.3 The Main Challenges Faced by AI Ethics

AI ethics implementation is faced with difficulties on the technical side, cultural side, regulatory side. The main technical difficulty is to meet that the working mode of the artificial Intelligence system should accord with the human. But it makes the problem even worse because we have hard time turning abstract moral values into computer models (Gabriel, 2020). The “black-box” problem that exists with deep learning models has caused transparency and explainability to be a requirement (Lipton, 2018). Cultural relativism is another challenge since each society has very different ethical values so it is hard to create a universal standard. Rapid changes in technology have always made it difficult to catch up with regulations, leading to governance gaps (Taeihagh, 2021). Also it’s difficult to do a good job with law enforcement and compliance monitoring because of the complicated nature of AI systems making it hard to check if people follow ethical guidelines, and catching violations is also difficult.

3. Comparison and Evaluation of AI Ethical Norms in Major Countries and Regions Worldwide

3.1 AI Ethical Norms in the United States and Their Implementation Effects

The United States exhibits a typical decentralized characteristic in the governance of artificial intelligence ethics. Its ethical framework is mainly constructed through executive orders and departmental guidelines rather than

unified federal legislation. The "Blueprint for an AI Rights Act" released in 2022 established core principles such as safety, privacy protection, and algorithmic fairness (White House, 2022). At the implementation level, regulatory agencies such as the Federal Trade Commission supervise artificial intelligence systems through existing consumer protection regulations, while states actively promote local legislation. According to statistics, from 2024 to 2025, a total of over 550 artificial intelligence-related bills were proposed in various states (Akhlaghi and Fatnasi, 2025). Taking California's S.B. 243 bill as an example, this bill requires chatbot developers to set up security measures to prevent discussions about suicide or self-harm with minors and clearly label the content of artificial intelligence conversations (Pearl Cohen, 2025). Although this model is flexible when it comes to decentralized management, it causes a problem as well known as the phenomenon of regulatory fragmentation. As such, developers from various judicial jurisdictions have different compliance requirements, and there is an unequal level of consumer protection. It is showing that the U. S is failing at forming one ethical standard.

3.2 AI Ethical Norm System in Europe and Its Impact Assessment

The European Union has established the world's most stringent ethical governance system based on the "Artificial Intelligence Law". Gao and Li (2025) classified artificial intelligence systems into four types of risks, namely prohibited risks, high risks, limited risks, and minimum risks. The authors

proposed an ethical principle, namely human self-governance and supervision; the robustness and security of technology; privacy and data governance; transparency; diversity, non-discrimination, and fairness; social well-being and environmental benefits; and accountability mechanisms (Yin, 2024). This law prohibits the use of means such as social scoring, mandatory technology, and large-scale biometric surveillance to infringe upon basic rights (EU Artificial Intelligence Law, 2024). Practice has shown that this regulation is becoming a global standard through the "Brussels Effect", and many overseas companies are conducting compliance operations to meet the EU's requirements for their global businesses. However, observers point out that these complex compliance requirements will suppress the vitality of innovation, especially for small and medium-sized enterprises, and the coordination mechanism at the implementation level among member states still needs to be further strengthened.

3.3 AI Ethical Norms in China and Their Feature Analysis

In China there is an distinctive ethical governing model about AI which is integrating ethical norms into national development plans. "Ethical Guidelines for the New Generation of Artificial Intelligence" put forward to enhance human well-being, promote fairness, justice etc. as fundamental principles, stress that "making intelligence beneficial" should be regarded as a value-oriented principle (National Committee for the Governance of Artificial Intelligence,

2021). Unlike the more specific legislation of the European Union which is more specific, China adopts a combined implementation approach of "soft law" and "hard law" supervision of supervision, especially the implementation of a safety evaluation and content management track-by-track system of supervision in the case of generative artificial intelligence (Fu,2025). This type of governance has a strong government leadership. Technology development and social stability goals are effectively coordinated through risk classification supervision and full life cycle management. The promotion of "Artificial Intelligence+" recently, the practical approach of embedding ethics in industrial development becomes even more evident (Wu, 2025). Even though such centralized and unified government is quite good for quickly implementing policies, as more advanced technologies emerge, what are the right ways to achieve innovation and also control risks? This is still something that requires ongoing discussion.

AI ethics global governance development shows differently. The U.S. practices a decentralization-based governance model, the EU forms a unified legislative framework, and China stresses a collaborative governance model featuring government leadership. although everyone will differ on which ideas of governance and how much regulation but it is for sure that everyone wants to have their moral principle system to consist of transparency, fairness and safety,responsibility. In the future, global artificial intelligence ethics governance will tend to be more collaborative-oriented, meanwhile, it will also

give due attention to the regional characteristics and strive to form an international consensus framework.

4. Analysis of AI Ethical Management in Chinese and American Enterprises

4.1 IBM's Practice of AI Ethical Management

IBM has always been known for its fundamental participation in artificial intelligence ethics. It uses enhanced intelligence, data ownership and transparency to standardise its governance process (IBM, 2023). The company's AI ethics committee is responsible for implementing these measures and integrating ethical principles into all aspects of the entire life cycle of artificial intelligence. In practice, they emphasise risk management and education; at the IBM Hong Kong Technology Forum 2025, experts emphasised the importance of establishing a strong governance structure to prevent threats such as data breach and reputational damage. For example, IBM's AskHR system can handle 94% of regular employee inquiries; however, there are shortcomings in handling human nuances and situational judgements, which leads to a decline in employee satisfaction. This prompted IBM to hire employees in the human resources department again, which shows that artificial intelligence is efficient, but human supervision is necessary. In addition, IBM also emphasises targeted training and interdisciplinary teamwork to ensure that responsible artificial intelligence is in

place. The company's emphasis on fairness, interpretability, privacy, etc. is in line with their overall goal of building a transparent and fair artificial intelligence system, which can be seen in its cooperation projects and white papers on ethical technology.

4.2 Microsoft's AI Ethical Governance Framework

Microsoft has built a perfect AI ethical governance mechanism based on the six core principles: fairness, security, privacy, inclusion, transparent disclosure and responsibility. The company has set up a governance body composed of the Responsible AI Office (ora), the Ethel Committee and the Promotion Team, who are jointly responsible for formulating policies, implementing technologies and following ethical norms. In its 2025 Responsible AI Transparency Report, Microsoft pointed out progress in multimodal risk management tools and efforts to align with international norms, such as the EU Artificial Intelligence Act. One of the important steps is the Trusted Technology Review process, which will be launched in 2025. This allows employees to secretly share concerns about how technology is used, especially when it comes to dangerous projects such as military transactions. Microsoft also invests in tools such as Fairlearn and InterpretML to enable AI ethics to be implemented, so that the system can be checked and ensure its fairness. Microsoft also works with organisations such as UNESCO and industry organisations such as the Mexico Model project to build a responsible AI ecosystem globally.

However, this does not mean that the company has no problems with geopolitics and differences; it shows how difficult it will be to promote ethical norms in different regions and applications.

4.3 Tencent's Exploration of AI Ethical Localization

Tencent as a major Chinese technology company has been trying to do its ethical localization project for artificial intelligence by integrating global standards and local regulatory and cultural backgrounds. It's plain to see the enterprise cares about data security and privacy and social stability because of their mixed-modal models such as Hunyuan T1, efficient but still watchable. Tencent's AI governance has its own internal policies, like the "AI generating new products evaluation system," which has an ethic review for the AI-generated content. When put into practical application the use of cloud and AI platform to help certain industries like games that will be used with a tool for generating content, real time moderators to reduce moral risk. For example, Tencent Cloud's AI-driven solutions help game developers address global compliance requirements, including GDPR, while adhering to China's emphasis on content security and innovation control. Tencent still has problems making good choices between growing fast and protecting people's ethics even when it tries to do better. When there are fun areas such as generating things or playing games. Company is participating in making National AI Standards and paying attention on "controllability and

trustworthiness”, so it shows a special Chinese localization approach of combining ethical localization with technological development.

4.4 Evaluation of Enterprise Practices

The AI ethics of IBM, Microsoft and Tencent have differences but also commonality when it comes to their behavior based on which country they are based and who. From overseas, companies are aligning ethical governance to business value, per Gartner that regular AI audit can triple business value of generative AI. IBM is an example of a principal driven company, but it also points out the dangers of relying too heavily on Automation and not having a human around to look over it. Microsoft’s governance structures and toolkits give an idea how ethics work when scaled, but complex worldwide supply chains and employees standing up for themselves make a difference. As for Tencent, it represents an implementation of ethics in a localized strategy, stressing stability and compliance within the Chinese regulatory environment. Commons are: transparency; risk mitigation; and education, but the cultural elements and the difficulty in ascertaining an ethical return on investment stand out too for these reasons. The growth of community-centered governance per State of AI Ethics Report (Volume 7) brings up the idea that we should take part in efforts to make sure there is less difference between what people think about how laws should work and the real life situations.

Moving forward, business will require adapting to governance to build trust and allow ethical AIs to exist in society sustainably.

5. Conclusion

This study shows that the world's governance of artificial intelligence ethics is in a complicated circumstance. It is characterized by the fact that the basic principles are the same, but the ways of doing things are different. The United States, the European Union and China all agree on common values like transparent, fair and accountable, but they govern with different cultural focuses and regulations. The US decentralized governance model enables the flexibility of the innovation, but it also brings fragmentation of the compliance. Europe has a comprehensive regulatory framework that enforces strong protections, but this can also impede technology. Government-led China achieves coordination and balance when implementing while taking both into account. IBM and Microsoft, and Tencent have also shown that how enterprises weigh the trade-off between general ethical standards and local operational requirements. These different ways of doing things show that getting a handle on artificial intelligence well means taking into account different places instead of trying to make everyone do things the same way. It would be very crucial for us to build up governance framework that is adaptive, inclusive and also global, so that we can give sure that the AI

technology can always develop in a responsible way and also fair manner in all different global context.

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