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Artificial Intelligence-Driven Sustainability Reporting and its Implications for Human Resource Management in Nigeria

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Abstract

Artificial intelligence is a veritable tool to rely on by organizations to produce sustainability reports that are reliable, easy to verify, and delivered without delays, as HRM units prepare workers with the digital and analytical abilities required to operate such systems. However, many organizations still depend on labor-intensive reporting methods, struggle with fragmented data, and lack employees with the skills needed to support modern reporting tools. HRM also find it difficult to update job roles or provide meaningful training for AI use. The study therefore examined artificial intelligence-driven sustainability reporting and its implications for HRM in Nigeria. It also ascertained the effect of AI integration in HRM practices on the effectiveness of sustainability reporting and evaluated the challenges encountered by HRM in integrating AI for sustainability reporting in organizations. Descriptive survey research design was adopted with 256 participants sampled

through simple random sampling. A structured questionnaire, thoroughly validated sources data analyzed in frequency tables, percentages and mean with the aid of a 5-point Likert scale. Hypotheses were tested using chi-square statistical tool at 0.05 level of significance. Results showed that AI integration in HRM practices had a significant positive effect on the effectiveness of sustainability reporting [$\chi^2(16, N = 256) = 27.3387, p < 0.05$] and that HRM encountered challenges in implementing AI for sustainability reporting [$\chi^2(16, N = 256) = 26.5810, p < 0.05$] in organizations in Nigeria. Organizations should always provide comprehensive AI training programs for HRM professionals to ensure effective use in sustainability reporting and establish support systems and establish support systems and resources that can assist HRM in overcoming AI implementation challenges.

Keywords: Artificial Intelligence, Sustainability Reporting, Human Resources Management, AI Adoption Challenges, Nigeria

Introduction

Artificial Intelligence (AI) is rapidly reshaping how industries operate, especially in fields like manufacturing and Human Resource Management (HRM). In the context of sustainability reporting, AI brings the promise of greater precision, operational efficiency, and meaningful data insights (Jones *et al.*, 2022) ^[11]. With smart systems now capable of performing complex tasks, AI is becoming an influential tool across sectors such as business, engineering, and HRM (Sakka *et al.*, 2022) ^[23]. HRM involves a wide range of responsibilities, from designing strategic plans and hiring talent to training staff, evaluating performance, managing compensation, and fostering positive employee relations (Shouran & Ali, 2024) ^[24].

Sustainability reporting, which highlights an organization's environmental, social, and governance (ESG) impact, plays a vital role in building trust and demonstrating accountability. Traditional approaches to compiling these reports can be time-consuming and error-prone. AI offers a smarter alternative by automating data collection, recognizing trends, and producing more accurate and efficient reports (Green & Brown, 2021) ^[8].

Within HRM, AI streamlines tasks such as hiring, onboarding, and evaluating performance. It also helps leaders gain deeper insights into workforce productivity and employee engagement by interpreting feedback and spotting areas for growth (Haenlein & Kaplan, 2019) ^[9]. In recruitment, AI assists in identifying the best-fit candidates, tracking employee progress, and ensuring alignment with organizational goals. Predictive tools powered by AI allow HR teams to automate routine tasks, make

more informed decisions, and ultimately work more efficiently.

In Nigeria, many organizations are turning their attention to sustainability in order to stay globally competitive (Eze & Nnaji, 2023) ^[5]. Introducing AI into sustainability reporting within HRM not only improves the accuracy and compliance of reports but also supports broader HR objectives, including talent development and strategic growth (Martins *et al.*, 2021) ^[14]. Relying on artificial intelligence by organizations to produce sustainability reports that are reliable, easy to verify, and delivered without delays, while HR units prepare workers with the digital and analytical abilities required to operate such systems. However, many organizations still depend on labor-intensive reporting methods, struggle with fragmented data, and lack employees with the skills needed to support modern reporting tools. HRM also find it difficult to update job roles or provide meaningful training for AI use. Without this study, firms risk continuing poor-quality sustainability reporting, falling short of regulatory expectations, losing investor trust, and failing to build a workforce capable of meeting future sustainability and technological challenges. This study therefore investigates how incorporating AI into HRM practices affects the quality of sustainability reporting in Nigeria. It also explores the key challenges HRM face when adopting AI for this purpose, offering practical insights into how intelligent technologies can support sustainable initiatives and elevate human resource functions.

Research Questions

1. How does the integration of artificial intelligence into HRM practices affect the effectiveness of sustainability reporting in organizations?
2. What are the challenges HRM encounter in implementing AI for sustainability reporting in organizations?

Statement of Hypotheses

1. **H₀:** AI integration in HRM practices has no significant effect on the effectiveness of sustainability reporting in organizations
2. **H₀:** There are no challenges HRM encounter in implementing AI for sustainability reporting in organizations

Review of Related Literature

Conceptual Review

Artificial Intelligence (AI)

To grasp what artificial intelligence truly means, it helps to unpack the two words: "artificial," which simply means something created by humans, and "intelligence," which involves the ability to think, learn, and understand, skills typically associated with the human mind. When put together, AI refers to technology designed by people to mimic human thinking and decision-making (Mikalef & Gupta, 2021; Lichtenthaler, 2019) ^[15, 13].

As credited to Mikalef and Gupta (2021) ^[15], AI allows machines to take on tasks that normally require human brainpower such as learning from experience, solving problems, or drawing conclusions. In essence, AI is about building systems that can act smartly with little or no human involvement (Wamba-Taguimdje *et al.*, 2020) ^[27]. Giuggioli and Pellegrini (2023) ^[7] also describe AI as the capacity of machines to perform mental tasks that we usually associate

with humans, such as analyzing information or making decisions.

For businesses to successfully use AI, they need more than just good technology, as they also require solid data, skilled professionals, proper infrastructure, and strong collaboration (Jadhav, 2012) ^[10]. When applied effectively, AI can help companies grow faster, cut operational costs, and boost productivity (AlSheibani *et al.*, 2020) ^[2]. However, many organizations struggle to harness AI's potential due to lack of clear understanding and strategic direction (Fountaine *et al.*, 2019) ^[6].

Sustainability Reporting

Sustainability reporting is about showing how a company is working toward its Environmental, Social, and Governance (ESG) goals and being honest about where it stands (Owolabi & Okulenu, 2020) ^[21]. While making profits and keeping customers happy is a major focus, businesses can also harm the environment and communities through pollution, habitat destruction, water misuse, and contributions to climate change (Uwalomwa *et al.*, 2018; Asuquo *et al.*, 2018) ^[26, 3].

To manage these issues responsibly, companies aim to balance the interests of their stakeholders like investors, employees, customers, NGOs, and the public, by practicing corporate responsibility and openly sharing their progress through sustainability reports. This kind of transparency builds trust and shows a company's commitment to ethical behavior, environmental care, and social engagement. In today's competitive markets, sustainability reporting isn't just a nice extra as it is essential for tracking how a company is performing across social, economic, and environmental dimensions and for attracting long-term investors (Oncioiu *et al.*, 2020) ^[19]. To truly manage resources responsibly and create lasting impact, organizations are increasingly adopting integrated reporting, a method that combines financial results with environmental and social performance (Okafor *et al.*, 2021) ^[17].

Human Resources Management

Human Resource Management focuses on attracting, developing, and retaining the right people for an organization. It covers everything from performance reviews and employee development to managing relationships in the workplace, organizing knowledge, and aligning human capital with strategic goals (Sakka *et al.*, 2022) ^[23]. One of HR's ongoing challenges, especially during crises like the COVID-19 pandemic was keeping employee morale high (Espinoza *et al.*, 2021). A well-managed HR system is vital for reaching organizational goals by ensuring that staff potential is fully realized and workplace productivity remains strong (Rasminingsih *et al.*, 2022) ^[22].

The introduction of artificial intelligence into HR has significantly improved the speed and accuracy of HR functions. From strategic planning and recruitment to staff training and salary administration, AI is helping streamline complex tasks and elevate HR's role in the broader business strategy (Bhardwaj *et al.*, 2020) ^[4].

One key responsibility of HR is hiring the right people. This involves forecasting staffing needs and matching the right individuals with the right roles. How well this process is handled can have a huge impact on workforce quality and the company's overall performance. Poor hiring decisions often lead to unfilled positions, mismatched hires, low

efficiency, increased turnover, added costs, and a decline in team morale (Nawaz, 2021) ^[16]. To avoid these pitfalls, companies must actively manage workforce planning and maintain positive staff relations both internally and externally (Ore & Sposato, 2022) ^[20]. A clear and structured hiring process, from reviewing resumes and conducting interviews to background checks, testing, and onboarding as it helps ensure that new hires are a good fit for their roles and the organization as a whole.

Empirical Review

Singh & Shaurya (2021) ^[25] explored how AI is transforming HR practices in companies across the UAE. By conducting interviews and surveys with HR professionals and AI experts, they found that AI is reducing repetitive tasks and improving overall work quality. However, a lack of training and digital infrastructure remains a challenge.

Kshetri (2021) ^[12] focused on how AI is being used in recruitment in the Global South. The study found that AI not only broadens access to talent but also helps reduce unconscious bias during the hiring process, making recruitment more effective and inclusive.

Alnamrouti *et al.* (2022) ^[1] investigated how organizational learning, AI, and corporate social responsibility (CSR) affect the sustainability of NGOs. Analyzing data from 171 NGO and UN staff in Jordan, the research revealed that AI and strategic HR practices play a key role in linking learning with long-term performance.

Okeyika *et al.* (2023) ^[18] examined how AI is reshaping traditional hiring practices. By reviewing existing literature, the study showed that AI-powered systems are making

recruitment more precise across industries, although general-purpose AI is still developing.

Shouran & Ali (2024) ^[24] conducted a structured review of academic work to assess how AI is being adopted in HR. Their analysis concluded that while AI has the potential to redefine HR practices, it must be deployed thoughtfully, with ethical oversight—to truly benefit organizations without causing unintended harm.

Methodology

The study employed a descriptive survey research design and took place in Enugu State, located in Nigeria's South-East. Enugu lies among the rolling heights of the Udi Hills and is surrounded by Ebonyi, Anambra, Kogi, and Benue States. Its landscape combines elevated terrain, tropical weather, and a mix of bustling urban centers and quieter rural communities. Farming plays a major role in the state's livelihood, producing staples such as yam, cassava, rice, maize, cocoyam, and various palm products. Enugu is also known for its natural deposits, notably coal, limestone, and iron ore. A total of 256 respondents were selected using simple random sampling. Information was gathered through a structured questionnaire that was validated for clarity and reliability, with internal consistency confirmed through Cronbach's Alpha. Responses were summarized using frequency tables, percentages, and mean scores based on a five-point Likert scale. The study's hypotheses were evaluated using chi-square analysis at the 0.05 significance level.

Analysis and Results

Table 1: Respondents' opinion on the effect of AI integration in HRM practices on the effectiveness of sustainability reporting in organizations

Item	Opinion	SA	A	UD	D	SD	Mean
1	AI enhances accuracy in sustainability data reporting	98 (30.28%)	76 (29.69%)	10 (3.90%)	42 (16.41%)	30 (11.72%)	3.90
2	AI integration reduces errors in sustainability documentation	78 (30.47%)	90 (35.16%)	8 (3.12%)	34 (13.28%)	46 (17.97%)	3.72
3	AI provides real-time insights for effective sustainability management	82 (32.03%)	96 (37.50%)	11 (4.30%)	38 (14.84%)	29 (11.33%)	3.88
4	Enhanced data analytics through AI improves sustainability strategies	100 (39.06%)	72 (28.13%)	6 (2.34%)	44 (17.19%)	34 (13.28%)	3.88
5	AI tools facilitate compliance with sustainability reporting standards	74 (28.91%)	92 (35.94%)	9 (3.51%)	32 (12.50%)	49 (19.14%)	3.68
	Aggregate						3.81

Source: Fieldwork, 2025

Data of table 1 show that the respondents' agreed to the various items on the effect of AI integration in HRM practices on the effectiveness of sustainability reporting in organizations.

Table 2: Respondents' opinion on the challenges encountered by HRM in integrating AI for sustainability reporting in organizations

Item	Opinion	SA	A	UD	D	SD	Mean
6	High costs hinder AI adoption in HRM	88 (34.38%)	94 (36.72%)	7 (2.73%)	28 (10.94%)	39 (15.23%)	3.85
7	Lack of technical skills to implement AI solutions	90 (35.16%)	82 (32.03%)	12 (4.69%)	38 (14.84%)	34 (13.28%)	3.80
8	Resistance to change among HR staff	73 (28.52%)	89 (34.77%)	5 (1.95%)	56 (21.88%)	33 (12.88%)	3.75
9	Insufficient infrastructure for AI integration	70 (27.34%)	86 (33.59%)	11 (4.30%)	52 (20.31%)	37 (14.46%)	3.65
10	Limited awareness of AI benefits in HRM	75 (37.11%)	95 (39.30%)	8 (3.12%)	44 (17.19%)	34 (13.28%)	3.76
	Aggregate						3.76

Source: Fieldwork, 2025

Data of Table 2 also illustrate that the respondents' agreed to all the items on the challenges encountered by HRM in integrating AI for sustainability reporting in organizations.

Test of Hypotheses

H₀₁: AI integration in HRM practices has no significant effect on the effectiveness of sustainability reporting in organizations in organizations

Level of significance 5% = 0.05

Degree of freedom (df) = (r - 1) (c - 1) = (5-1)(5-1) = 4 x 4 = 16

Table value = 26.296

Table 3: Observed Frequencies for Hypothesis I

Options	Item 1	Item 2	Item 3	Item 4	Item 5	Total
SA	98	78	82	100	74	432
A	76	90	96	72	92	426
UD	10	8	11	6	9	44
D	42	34	38	44	32	190
SD	30	46	29	34	49	188
Total	256	256	256	256	256	1280

Table 4: Chi-square Table

Items	responses	o	e	χ^2
1	SA	98	86.4	1.5574
	A	76	85.2	0.9934
	UD	10	8.8	0.1636
	D	42	38	0.4211
	SD	30	37.6	1.5362
2	SA	78	86.4	0.8167
	A	90	85.2	0.2704
	UD	8	8.8	0.0727
	D	34	38	0.4211
	SD	46	37.6	1.8766
3	SA	82	86.4	0.2241
	A	96	85.2	1.3690
	UD	11	8.8	0.5500
	D	38	38	0.0000
	SD	29	37.6	1.9670
4	SA	100	86.4	2.1407
	A	72	85.2	2.0451
	UD	6	8.8	0.8909
	D	44	38	0.9474
	SD	34	37.6	0.3447
5	SA	74	86.4	1.7796
	A	92	85.2	0.5427
	UD	9	8.8	1.0045
	D	32	38	1.9474
	SD	49	37.6	3.4564
		Σ		27.3387

Source: Fieldwork, 2025, as generated from χ^2 output

Interpretation and Decision: Since the calculated value (27.3387) is greater than the table value (26.296), the H_0 (null hypothesis) should be rejected. This implies that AI integration in HRM practices has significant effect on the effectiveness of sustainability reporting in organizations.

H₀₂: There are no challenges HRM encounter in implementing AI for sustainability reporting in organizations

Level of significance 5% = 0.05

Degree of freedom (df) = (r - 1) (c - 1) = (5-1)(5-1) = 4 x 4 = 16

Table value = 26.296

Table 5: Observed Frequencies for Hypothesis II

Options	Item 6	Item 7	Item 8	Item 9	Item 10	Total
SA	88	90	73	70	75	396
A	94	82	89	86	95	446
UD	7	12	5	11	8	43
D	28	38	56	52	44	218
SD	39	34	33	37	34	177
Total	256	256	256	256	256	1280

Table 6: Chi-square Table

Items	responses	o	e	χ^2
6	SA	88	79.2	0.9778
	A	94	89.2	0.2583
	UD	7	8.6	0.2977
	D	28	43.6	5.5817
	SD	39	35.4	0.3661
7	SA	90	79.2	1.4727
	A	82	89.2	0.5812
	UD	12	8.6	1.3442
	D	38	43.6	2.7193
	SD	34	35.4	0.0554
8	SA	73	79.2	1.4854
	A	89	89.2	0.0004
	UD	5	8.6	1.5070
	D	56	43.6	3.5266
	SD	33	35.4	0.1627
9	SA	70	79.2	2.0687
	A	86	89.2	0.1148
	UD	11	8.6	0.6698
	D	52	43.6	0.6183
	SD	37	35.4	0.0723
10	SA	75	79.2	1.2227
	A	95	89.2	0.3771
	UD	8	8.6	0.0419
	D	44	43.6	0.0037
	SD	34	35.4	0.0554
		Σ		26.5810

Source: Fieldwork, 2025, as generated from χ^2 output

Interpretation and Decision: Since the calculated value (26.5810) is greater than the table value (26.296), the H_0 (null hypothesis) should be rejected. This implies that HRM encounter challenges in implementing AI for sustainability reporting in organizations.

Discussion of Results

The findings of the research demonstrated that AI integration in HRM practices had a significant positive effect on the effectiveness of sustainability reporting in organizations [$\chi^2(16, N=256) = 27.3387, p < 0.05$]. This result provides strong evidence that AI is more than just a technical innovation, as it serves as a strategic resource that strengthens accountability, transparency, and the credibility of sustainability disclosures. The conclusion resonates with the arguments of Shouran and Ali (2024) [24], who described AI as a transformative force in HRM by enabling advanced analytics, improving decision-making, and streamlining processes. Likewise, Alnamrouti *et al.* (2022) [1] observed that AI has the potential to improve reporting structures, leading to more accurate and dependable disclosures within organizations. What makes this study distinct, however, is its focus on local manufacturing firms in a developing economy, as opposed to the earlier emphasis on NGOs or multinational companies in developed countries. The improvements observed are likely due to AI's ability to

automate compliance procedures, enhance the accuracy and timeliness of data, and reduce human error in sustainability reporting. Beyond compliance, AI also equips HR departments with tools to evaluate large volumes of employee and organizational data, making it easier to track sustainability performance and align reporting with global ESG (Environmental, Social, and Governance) standards. For many organizations in Enugu State, where HR units operate with financial constraints and inadequate infrastructure, AI offers a pathway to overcome these obstacles while responding to the growing external demand for corporate responsibility. Overall, the study highlights AI's critical role in not only supporting effective sustainability reporting but also strengthening governance and ensuring long-term organizational resilience in developing contexts.

Despite these benefits, the research also identified several challenges HRM encounter challenges in implementing AI for sustainability reporting in organizations [$\chi^2(16, N=256) = 26.5810, p < 0.05$]. These challenges reveal important insights into the practical and socio-technical barriers that restrict the full adoption of AI technologies in less-developed contexts. The findings are consistent with Singh and Shaurya (2021) ^[25], who pointed out persistent issues such as insufficient training, lack of expertise, and weak infrastructure as major barriers to AI integration in HRM practices. Unlike previous studies centered mainly on private, technology-oriented firms in developed economies, this research sheds light on the specific realities of public-sector and regionally based organizations in Nigeria. For instance, HR departments in this study reported problems linked to outdated digital infrastructure, limited investment in modern HR systems, and organizational cultures resistant to new technologies. Furthermore, low levels of AI literacy among staff and HR professionals made adoption more difficult, as many employees lacked the technical competence to work effectively with AI platforms. These difficulties were further compounded by underfunded HR units and financial limitations, which restricted training opportunities and hindered access to advanced digital tools. Resistance to change also played a major role, often rooted in fear of job loss, skepticism toward automation, and lack of trust in AI systems further slowing down implementation. By examining these issues in the Nigerian context, the study broadens the literature on AI adoption by revealing how resource-constrained and non-corporate environments face unique challenges different from those in wealthier nations. Ultimately, the findings suggest that stronger policy support, targeted capacity-building, and better infrastructure are needed to improve AI readiness in HRM. Tackling these barriers would give organizations in developing regions the opportunity to maximize AI's potential, strengthen sustainability practices, and build more resilient and accountable institutions.

Conclusion and Recommendations

Embedding Artificial Intelligence (AI) into Human Resource Management (HRM) enhances the quality and reliability of sustainability reporting in organizations in Nigeria. The gains, however, are tempered by persistent challenges, including weak infrastructure, limited digital skills, and organizational resistance. Overcoming these barriers requires targeted investment in staff training, improved technological capacity, and supportive workplace

structures that promote adoption. Broader collaboration between policymakers, industry leaders, and organizations is equally essential to build awareness and provide enabling resources. With these measures in place, AI can serve as a catalyst for stronger governance, improved sustainability outcomes, and long-term competitive advantage. Organizations should always provide comprehensive AI training programs for HRM professionals to ensure effective use in sustainability reporting and establish support systems and establish support systems and resources that can assist HRM in overcoming AI implementation challenges.

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