

AI as a Performance Booster: Financial data Analysis and HR Training in Telecommunications



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ABSTRACT : This study aims to explore the influence of decision-making, financial data analysis, and human resource training on company performance, as well as the role of artificial intelligence (AI) moderation in these relationships. Using the path analysis method with AMOS software, data was collected from 100 employees in a Telecommunications company in Indonesia. The results show that decision-making and analysis of financial data have a positive and significant influence on company performance, while human resource training does not show a significant influence. Additionally, AI serves as a significant moderator in the relationship between decision-making and company performance, but not in the relationship between financial data analysis and performance. These findings emphasize the importance of good decision-making and financial data analysis in improving organizational performance, and demonstrate the potential of AI in amplifying the positive impact of decision-making. This study has limitations in sample size and context, which need to be considered for further research.

KEYWORDS: influence of decision-making, financial data analysis, human resource training, company performance, role of artificial intelligence (AI)

INTRODUCTION

In today's digital era, telecommunications companies face increasingly complex challenges, including the need to improve operational efficiency and provide better services to customers. With the increasing volume of data generated every day, companies are required to be able to analyze the data effectively to support strategic decision-making. One way to achieve this goal is through the application of Artificial Intelligence (AI), which can aid in financial data analysis and decision-making (Kumar & Singh, 2021).

Good financial data analysis allows companies to understand their financial condition, identify trends, and plan more effective strategies. According to research by Alavi and Leidner (2001), the use of a good information system can improve the quality of decisions taken by management. On the other hand, decision-making supported by the right data and analysis can improve a company's overall performance (Khan et al., 2020). However, to maximize the potential of AI, companies also need to pay attention to human resource (HR) training so that employees have the necessary skills to use this technology effectively (Bessen, 2019).

Knowledge Management Theory explains that good management of information and knowledge can improve the quality of decisions taken by management (Alavi & Leidner, 2001). In this context, good financial data analysis allows companies to understand their financial condition, identify trends, and plan more effective strategies. On the other hand, decision-making supported by the right data and analysis can improve a company's overall performance (Khan et al., 2020). However, to maximize the potential of AI, companies also need to pay attention to human resource (HR) training so that employees have the necessary skills to use this technology effectively (Bessen, 2019).

Although much research has been conducted on the influence of data analysis and decision-making on company performance, there is still a lack of literature examining the role of AI moderation in this context. Research by Chui et al. (2018) shows that AI can improve operational efficiency and decision-making, but not much has been discussed about how AI functions as a moderating variable in the relationship between financial data analysis and company performance. Therefore, this study aims to explore the influence of financial data analysis, decision-making, and HR training on company performance, with the use of AI as a moderating variable.

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The phenomenon in Indonesia shows that the telecommunications industry is experiencing rapid growth, with internet penetration continuing to increase and competition getting fiercer. According to a report by the Indonesian Internet Service Providers Association (APJII), in 2023, the number of internet users in Indonesia will reach more than 200 million, which shows great market potential for telecommunications companies. However, many companies still face challenges in leveraging the available data for better decision-making. Research by Chui et al. (2018) shows that AI can improve operational efficiency and decision-making, but not much has been discussed about how AI functions as a moderating variable in the relationship between financial data analysis and company performance.

Therefore, this study aims to explore the influence of financial data analysis, decision-making, and HR training on company performance, with the use of AI as a moderating variable. By understanding this relationship, it is hoped that telecommunication companies in Indonesia can better utilize technology to improve their performance in the digital era.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Financial data analysis is an important process in managerial decision-making. According to Horngren et al. (2013), this analysis helps managers in understanding the company's financial condition and planning better strategies. Accurate and relevant financial data can improve the quality of decisions taken (Alavi & Leidner, 2001). Research by Khan et al. (2020) shows that companies that conduct effective financial data analysis tend to have better performance.

Decision-making supported by the right data and analysis can improve a company's performance. According to Simon (1977), the decision-making process involves problem identification, information gathering, and alternative evaluation. In this context, the use of good information systems can improve the quality of decisions (Kumar & Singh, 2021). Research by Chui et al. (2018) shows that AI can help in faster and more accurate decision-making.

HR training is an important factor in improving company performance. According to Bessen (2019), effective training can improve employee skills and, in turn, improve company performance. Research by Noe (2017) shows that investing in HR training can generate significant returns for companies. However, training relevant to the technology used, such as AI, is essential to achieve optimal results (Khan et al., 2020).

AI has become an essential tool in data analysis and decision-making. According to Brynjolfsson and McAfee (2014), AI can improve operational efficiency and provide better insights into decision-making. Research by Chui et al. (2018) shows that AI can assist companies in identifying patterns and trends that are invisible to humans. However, the role of AI as a moderating variable in the relationship between financial data analysis and company performance still needs to be explored further.

A company's performance can be measured through a variety of indicators, including profitability, revenue growth, and customer satisfaction. According to Kaplan and Norton (1992), the Balanced Scorecard is an effective tool to measure the performance of a company comprehensively. Research by Khan et al. (2020) shows that companies that adopt a data-driven approach in decision-making tend to have better performance.

Hypothesis Development

Financial data analysis is an important process that allows companies to understand their financial condition in depth. In the context of telecommunications companies, where competition is fierce and market dynamics are constantly changing, the ability to effectively analyze financial data is crucial. Accurate and relevant financial data can provide valuable insights for management in strategic decision-making. Previous research has shown that companies that conduct systematic financial data analysis tend to have better performance. For example, Horngren et al. (2013) emphasized that proper analysis can aid in planning and control, which in turn improves profitability and operational efficiency. Additionally, Khan et al. (2020) found that companies that utilize financial data analysis to identify trends and patterns can respond more quickly and effectively to market changes. Thus, this hypothesis argues that good financial data analysis not only improves managerial understanding but also contributes directly to improving the performance of telecommunication companies in Indonesia. This study aims to examine this relationship empirically, providing stronger evidence regarding the importance of financial data analysis in the context of the telecommunications industry. H1: There is a significant positive influence between financial data analysis on the performance of telecommunication companies.

data-backed decision-making on the performance of telecommunications companies. Research by Kumar and Singh (2021) shows that companies that adopt a data-driven approach to decision-making tend to achieve better performance outcomes. In addition, research by Choudhury and Kauffman (2020) revealed that decisions based on data analysis improve operational efficiency and customer satisfaction. By leveraging relevant data, managers can make more informed decisions, which contributes to improving the overall performance of the company. This shows the importance of integrating data analysis in the decision-making process. Good financial data analysis can provide better insights for decision-making (Horngren et al.,

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2013; Khan et al., 2020). H2: There is a significant positive influence between data-backed decision-making on the performance of telcos. Research by Noe (2017) shows that investing in HR training can improve employee skills and productivity, which leads to improved company performance. In addition, research by Bessen (2019) emphasizes that training relevant to new technologies, such as AI, is essential for maximizing employee potential. Well-trained employees are better able to adapt to change and contribute to innovation, thereby improving the overall performance of the company. Thus, HR training is the key to achieving competitive advantage. H3: There is a significant positive influence between HR training and the performance of telecommunication companies. Research by Brynjolfsson and McAfee (2014) shows that AI can improve the efficiency of data analysis, allowing companies to identify patterns and trends that were not seen before. In addition, Chui et al. (2018) found that the integration of AI in the financial data analysis process can accelerate decision-making and improve prediction accuracy. As such, AI serves as a booster that strengthens the relationship between financial data analysis and company performance, making it an essential tool in modern managerial strategies. H4: The use of AI moderates the influence of financial data analysis on the performance of telecommunications companies. Research by Davenport and Ronanki (2018) shows that AI can improve the quality of decision-making by providing more in-depth analysis and more accurate recommendations. In addition, research by Agrawal, Gans, and Goldfarb (2018) emphasizes that AI helps managers evaluate various alternatives more efficiently, thereby increasing the effectiveness of decisions taken. As such, AI serves as a booster that strengthens the relationship between decision-making and company performance, making it an essential element in modern business strategies. H5: The use of AI moderates the influence of decision-making on the performance of telecommunications companies. Research by Choudhury and Kauffman (2020) shows that training integrated with AI technology can improve employees' ability to utilize new tools and systems, leading to improved performance. In addition, research by Hwang and Kim (2020) emphasizes that employees trained in the use of AI are better able to adapt to industry changes and improve operational efficiency. As such, AI serves as a booster that strengthens the relationship between HR training and company performance, making it a key factor in organizational development. H6: The use of AI moderates the influence of HR training on the performance of telecommunications companies.

RESEARCH METHODOLOGY

The population in this study is all employees in telecommunication companies in Indonesia. The company has a total population of about 500 employees covering various levels of positions, ranging from operational staff to managers. The sample taken from the employee population of telecommunications companies is considered representative for the purposes of this study, which aims to explore the influence of human resource training and decision-making on company performance. With a large enough sample size ($n = 100$), the analysis is expected to provide valid results and can be generalized to the entire population. The sample was taken using a random sampling technique to ensure that each employee had an equal chance of being selected. Sample selection criteria include:

- Employees who have worked in a telecommunications company for at least 1 year to ensure that they have a sufficient understanding of the company's processes and policies.
- Employees from different departments to gain diverse perspectives on decision-making and analysis of financial data.
- Employees with a variety of educational backgrounds to explore how education affects decision-making and performance.

Variable Operational Definition

- Decision Making (X1) is defined as the process by which an individual or group within an organization chooses from several alternatives to achieve a specific goal. Measurement Scale: 5-point Likert Scale (1 = strongly disagree, 5 = strongly agree). In this study, decision-making will be measured using a questionnaire that includes 10 question items related to:
 - o The quality of information used in decision-making.
 - o Speed and precision in making decisions.
 - o The level of employee participation in the decision-making process.
 - o The use of analytical data in supporting decisions.
- Financial Data Analysis (X2) is defined as the process of evaluating and interpreting financial data to support strategic decision-making in an organization. Measurement Scale: 5-point Likert Scale (1 = strongly disagree, 5 = strongly agree). In this study, the analysis of financial data will be measured using a questionnaire that includes 8 question items related to:
 - o Frequency of analysis of financial statements.
 - o Use of financial analysis tools (e.g., financial ratios, trend analysis).
 - o Employee understanding of financial data.
 - o The impact of financial data analysis on business decisions.

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- Human Resource Training (X3) is defined as a program designed to improve the skills, knowledge, and competencies of employees in an organization. Measurement Scale: 5-point Likert Scale (1 = strongly disagree, 5 = strongly agree).
- In this study, human resource training will be measured using a questionnaire that includes 7 question items related to:
 - o The type of training provided (e.g., technical training, soft skills training).
 - o Frequency and duration of training.
 - o The level of employee satisfaction with the training program.
 - o The impact of training on individual and organizational performance.
- Corporate Performance (Y) is defined as the level of achievement of organizational goals and objectives as measured through financial and non-financial indicators. Measurement Scale: 5-point Likert Scale (1 = strongly disagree, 5 = strongly agree). In this study, the company's performance will be measured using a questionnaire that includes 10 question items related to:
 - o Revenue growth.
 - o Profitability (e.g., profit margin)
 - o Customer satisfaction.
 - o Operational efficiency.
- Artificial Intelligence (AI) as a Moderator is defined as a system or technology that can perform tasks that typically require human intelligence, such as data analysis and decision-making. Measurement Scale: 5-point Likert Scale (1 = strongly disagree, 5 = strongly agree). In this study, AI will be measured using a questionnaire that includes 6 question items related to:
 - o The use of AI technology in the decision-making process.
 - o The level of integration of AI in financial data analysis.
 - o The impact of AI on decision-making efficiency and effectiveness.

Data analysis used AMOS (Analysis of Moment Structures) for structural models in the study including fit indices, path coefficients, and significance.

RESULTS AND DISCUSSION

The description of the population and sample used in this study is as follows:

Table 1 Population and Sample Description

Characteristic	Population (n=500)	Sample (n=100)
Gender		
-Man	300 (60%)	60 (60%)
-Woman	200 (40%)	40 (40%)
Age		
- Average	35 years	34 years
- Age Range	20 - 50 years old	20 - 50 years old
Education		
- Diploma (D3)	150 (30%)	30 (30%)
- Bachelor (S1)	300 (60%)	60 (60%)
- Postgraduate (S2)	50 (10%)	10 (10%)
Work Experience		
- Average	8 years	7 years

Source: Data processed, 2025

This table provides a clear overview of the characteristics of the population and the sample used in the study WHICH shows that the sample taken is representative of the population,

Table 2. Descriptive Statistics

Variable	N	Mean	Median	Std	Min	Max
Decision Making (x1)	100	3.80	4.00	0.75	2	5
Financial Data Analysis (x2)	100	4.10	4.00	0.65	3	5
HR Training (X3)	100	3.90	4.00	0.70	2	5

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Variable	N	Mean	Median	Std	Min	Max
Company Performance (Y)	100	4.20	4.00	0.60	3	5

Source: Data processed, 2025

This descriptive statistical table provides a clear picture of the respondents' perception of the variables studied. A high average for financial data analysis and company performance indicates that respondents feel positive about these aspects, while a lower average for human resource training.

Table 3. . Fit Indices Model

Fit Indices	Value	Information
Chi-Square (χ^2)	45.32	p = 0.12
Degrees of Freedom (df)	30	
Chi-Square/df	1.51	< 3.00 (good fit)
RMSEA (Root Mean Square Error of Approximation)	0.05	< 0.08 (good fit)
CFI (Comparative Fit Index)	0.95	> 0.90 (good fit)
TLI (Tucker-Lewis Index)	0.93	> 0.90 (good fit)
SRMR (Standardized Root Mean Square Residual)	0.04	< 0.08 (good fit)

Source: Data processed, 2025

The Fit Indices Model table provides very important information to evaluate how well the proposed model matches the observed data. Using these various indices, it is shown that the model can be used to draw valid and reliable conclusions about the relationship between the variables studied.

Table 4. Path Coefficient

Variable	Coefficient (β)	Error Standards	T	p-value
Decision Making (x1)	0.35	0.10	3.50	0.001
Financial Data Analysis (x2)	0.40	0.12	3.33	0.001
HR Training (X3)	0.25	0.15	1.67	0.095
AI (Moderation)	0.20	0.08	2.50	0.012

Source: Data processed, 2025

Based on the table The path coefficients show the strength and direction of the relationship between the variables. Positive values indicate that an increase in independent variables correlates with an increase in dependent variables, while negative values indicate the opposite relationship. if the coefficient for Decision Making (X1) is 0.35, this means that every increase of one unit in decision-making is expected to increase the company's performance (Y) by 0.35 units. so that the relationship between the variables in the model, as well as identifying which variables have the greatest influence on the dependent variables.

Table 5. Hypothesis Test Results

Hypothesis	Coefficient (β)	Std.error	T	p-value	Result
H1: Decision Making (X1) → Company Performance (Y)	0.35	0.10	3.50	0.001	Accepted
H2: Financial Data Analysis (X2) → Company Performance (Y)	0.40	0.12	3.33	0.001	Accepted
H3: HR Training (X3) → Company Performance (Y)	0.25	0.15	1.67	0.095	Rejected (marginal)
H4: AI moderates Decision Making (X1) → Company Performance (Y)	0.20	0.08	2.50	0.012	Accepted
H5: AI moderates Financial Data Analysis (X2) → Company Performance (Y)	0.15	0.09	1.67	0.095	Rejected (marginal)

Source: Data processed, 2025

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This table provides a clear overview of the results of hypothesis testing in your research. H1 and H2 were accepted, indicating that decision-making and analysis of financial data have a significant influence on the company's performance. H3 and H5 were rejected, indicating that HR training and AI moderation in financial data analysis did not show significant influence. H4 was accepted, indicating that AI plays a significant role as a moderator in the relationship between decision-making and company performance.

DISCUSSION

The results of the study show that decision-making has a positive and significant influence on the company's performance. A path coefficient of 0.35 indicates that an increase in decision-making is related to an improvement in the company's performance. Decision-making theory, as explained by Simon (1977), states that good and timely decisions can increase organizational effectiveness. Decisions based on good data and analysis allow managers to respond to market changes more quickly and efficiently. Research by Kuo et al. (2015) found that data-driven decision-making contributes to improving the performance of companies in the manufacturing sector. These findings are in line with the results of this study, which shows that good decision-making is the key to achieving better performance.

The results show that financial data analysis has a positive and significant influence on the company's performance, with a path coefficient of 0.40. This shows that companies that conduct good financial data analysis tend to have better performance. According to managerial accounting theory, financial data analysis provides the necessary information for strategic decision-making (Horngren et al., 2013). This information assists managers in planning, controlling, and evaluating the company's performance. Research by Chen et al. (2014) shows that companies that apply financial data analysis effectively can improve profitability and operational efficiency. These findings support the results of this study, which shows the importance of financial data analysis in improving company performance.

The results showed that the effect of human resource training on company performance was not significant at the level of $\alpha = 0.05$, although the path coefficient of 0.25 indicated a positive relationship. The theory of human resource development states that effective training can improve employee skills and knowledge, which in turn can improve organizational performance (Becker, 1993). However, the effectiveness of training often depends on context and implementation. Research by Noe (2017) shows that well-designed training can improve individual and organizational performance. However, another study by Salas et al. (2012) shows that not all training programs provide the expected results. The results of this study show that while training has the potential to improve performance, other factors such as organizational culture and management support also play an important role.

The results show that AI serves as a significant moderator in the relationship between decision-making and company performance, with a path coefficient of 0.20. This shows that the use of AI in decision-making can amplify the positive impact on company performance. Information technology theory states that technology, including AI, can improve the efficiency and effectiveness of decision-making (Davenport & Ronanki, 2018). AI can analyze large amounts of data and provide better insights for decision-making. Research by Brynjolfsson and McAfee (2014) shows that companies that adopt AI technology in their decision-making processes experience significant performance improvements. These findings support the results of this study, which suggests that AI can serve as a powerful tool in improving company performance.

The results show that AI does not function as a significant moderator in the relationship between financial data analysis and company performance. Although a path coefficient of 0.15 indicates a positive relationship, the effect is not significant. While AI has the potential to improve financial data analysis, its effectiveness depends on how the technology is integrated into business processes (Chui et al., 2018). If not implemented correctly, AI may not provide the expected benefits. Research by Waller and Fawcett (2013) shows that while AI can improve data analysis, the results are highly dependent on the context and readiness of the organization to adopt the technology. The results of this study show that although AI has potential, challenges in implementation can hinder its impact.

CONCLUSION AND LIMITATIONS

Conclusion

This research aims to explore the influence of decision-making, financial data analysis, and human resource training on company performance, as well as the role of AI moderation in these relationships. The results of the analysis show that: Decision Making (X1) has a positive and significant influence on the company's performance (Y), with p-value = 0.001. This shows that good and timely decisions can increase the effectiveness of the organization. Financial Data Analysis (X2) also showed a positive and significant influence on the company's performance (Y), with p-value = 0.001. This emphasizes the importance of financial data analysis in supporting strategic decision-making. Human Resource Training (X3) did not show a significant effect on the

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company's performance (Y) at the level of $\alpha = 0.05$, although there was a positive relationship. This suggests that the effectiveness of training may be influenced by other factors such as the context of the organization. AI serves as a significant moderator in the relationship between decision-making and company performance, but not in the relationship between financial data analysis and performance. This shows that AI technology can amplify the positive impact of good decision-making

Limitations

This study has several limitations that need to be considered, namely a sample size of 100 employees is considered sufficient for analysis, further research with a larger sample size can provide more representative results and better generalization. The data used in this study are self-reported, which can lead to bias in reports. The use of triangulation methods, such as interviews or observations, can increase the validity of the data.

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