AI in Corporate Governance: Navigating Critical and Comfortable Aspects

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Authors' contributions

This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.

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ABSTRACT

Today Artificial Intelligence (AI) and related technologies have become a disruptive force in the market, impacting every aspect of a business. AI's roles in corporate governance (CG) practices are important; it, however, has to be seamlessly integrated for the desired outcomes. This research aims to assess the critical and comfortable aspects of AI for CG in organisations, specifically in the manufacturing sector. The research employed a qualitative strategy since the strategy aids in exploring a phenomenon comprehensively. In line with the qualitative strategy, semi-structured interviews with experts from the manufacturing industry were conducted as subject of this research. Thematic analysis was done on data using ten experts, ranging from China's manufacturing industry. The findings reveal that AI is quite important for CG since it can improve all the parts of CG, focusing on risk management and decision-making. Interviews with experts emphasised that AI has facilitated rational decision-making and risk management in organisations. Yet the findings also showed that AI in CG was not quite without challenges, such as data quality, ethics and employee

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resistance. Nonetheless, appropriate mitigation strategies can be implemented, like robust data governance frameworks and training programs for employees that can make AI a critical aspect of CG and ensure that it is comfortably integrated into business operations. Overall, this research has significant managerial implications since it highlights the need for AI in CG by addressing the challenges faced with AI integration.

Keywords: Artificial Intelligence (AI); Corporate Governance (CG); framework; ethical; decision-making; risk management.

1. INTRODUCTION

Corporate Governance (CG) is considered to be an integral element for the smooth functioning of business operations while adhering to a particular ethical standard. CG is defined as the structures, processes and rules that control and guide the organisation with the goal of balancing the needs of all the stakeholders (Correia & Água, 2019). Despite the importance of CG for an organisation, there have been numerous cases of CG mismanagement where corporations have found themselves at the centre of a particular scandal. Volkswagen greenwashing, BP oil spill, Lehmann Brothers and Enron are some of the prominent examples of CG failures (Dworaczek et al. 2020). These scandals highlight the importance of further improving the CG frameworks or mechanisms in an organisation. The widespread deployment of AI in every function of business offers the potential for applying it to CG to recast and re-create the mechanism. AI can completely overturn all the current frameworks and create new approaches towards effective management. AI advanced Capabilities like Predictive Analytics, Pattern Recognition and

Decision Automation offer great opportunity to improve CG (Correia and Água, 2019). AI lets you look through large amounts of data to get value out of them that can help you make decisions.

Furthermore, using predictive capabilities and the ability to identify hidden patterns and trends, AI can also increase transparency. However, the use of AI for CG does come with its challenges, which make its application very critical. The ethical concerns involved with the use of AI are one of its biggest challenges. As indicated by Dhirani et al. (2023), integrity, accountability and privacy are three of the ethical issues the use of AI brings to a specific business function. Apart from that, the decisions of the AI generators are also considered to be unfair or biased, as they might be the result of the biases present in the algorithms the generative model is built from (Daneshjou et al. 2021). These issues with AI make its application in CG quite critical and make it necessary to create the required balance between the issues and benefits so that AI can be comfortably used for CG. Hence, this explores the critical aspect of AI so that it can be comfortably integrated with CG.
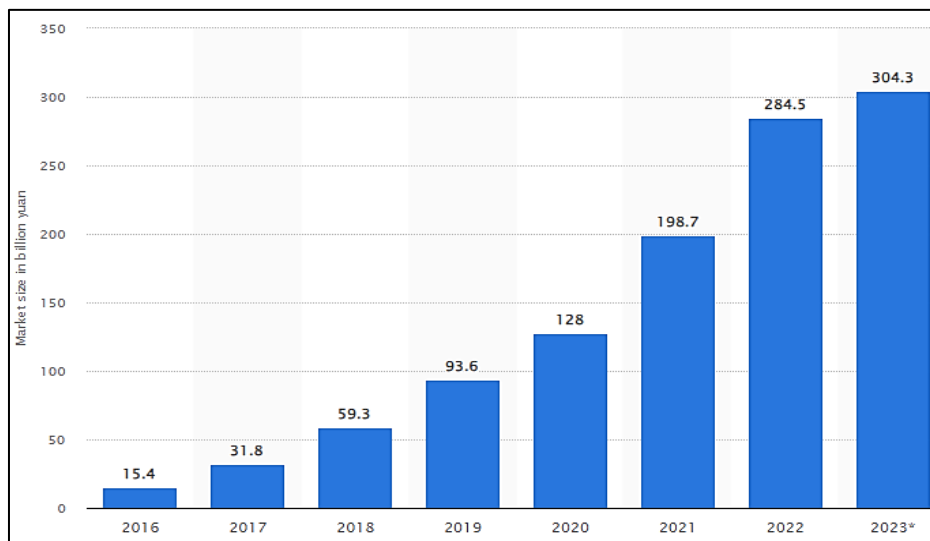
Fig. 1. AI market size in China 2016-2023
(Source: Slotta, 2024b)

Further, China is at the forefront of implementing AI in every industry due to its strategic importance and global competition. Almost every sector in the Chinese economy is witnessing the implementation of AI due to its immense potential (Slotta, 2024a). Similarly, huge investments are being made in research and development (R&D) to explore the full potential of AI. As shown in Fig. 1, the size of the Chinese AI market has increased from 15 billion yuan in 2016 to 304.3 billion yuan in 2024 (Slotta, 2024b). This unprecedented growth is due to the commitment of the Chinese government to make the country a leader in the segment. The manufacturing industry is the heart of the Chinese economy and the majority of the AI investments are being made in the sector for increased automation to address issues like labour shortages and ageing population (Slotta, 2024a). The commitment and investment around AI in China only make it appropriate to explore its potential in CG in the manufacturing industry. Hence, the research will focus on the Chinese manufacturing industry to assess the criticality of AI for its comfortable integration into CG.

2. LITERATURE REVIEW

2.1 Artificial Intelligence (AI)

Artificial intelligence or AI is a technical innovation and AI mimics human intelligence. AI also allows firms to conduct important calculations for business decisions. Cioffi et al. (2020) addressed AI is useful to solve critical issues in the production process. In this manner, firms often improve business operations and avoid wrongful decisions. AI includes versatile aspects such as machine learning, data mining, and image processing and it helps users to make useful decisions or decode datasets. On the other hand, Andronie et al. (2021) addressed, AI is useful for making decisions with algorithm's help or large data sets. In other words, AI depends on large data sets to generate useful information and this information helps to make useful decisions or complete complex calculations. It also means AI helps to produce useful information that may take a long time due to large data sets and AI's quick calculation process is useful to save time.

AI's use in the current era has gathered adequate attention as AI can complete tasks that require human intelligence. Mukhamediev et al. (2022) addressed, that AI's machine learning method is useful for speech detection and AI's

economic impact on transport, banking, and commerce is also useful in the current era. AI is also useful to make predictions and AI models often use old data sets, to identify patterns to make predictions based on historical data. Taheri et al. (2022) addressed that AI machines often demonstrate high intelligence and complete tasks that require high calculation of human intelligence. In other words, AI algorithms are also useful to fulfil complex tasks and allow users to make predictions based on past data sets. Users may feed historical data to conduct calculators that require a high intelligence level. Hence, AI's contribution in the current era is high and it also allows users to achieve calculations with a high accuracy level.

2.2 Corporate Governance (CG)

Corporate governance or CG allows firms to control business operations or workplace activities to ensure a stable workflow. Almagtome et al. (2020) addressed, CG allows a business organization to fulfil shareholder's interests and helps to create a robust relationship between the organization and shareholders. Effective CG also allows firms to show social responsibility and fulfil organizational duties in an effective manner that further allows firms to ensure a stable growth process. For this reason, firms often focus on creating robust CG to achieve organizational goals and create policies based on the firm's or shareholder's interests. On the other hand, Castillo-Merino & Rodríguez-Pérez (2021) addressed, CG's effectiveness depends on board member's numbers. It also means firms may folate board members with multiple individuals to undertake useful business decisions. In other words, firms often focus on achieving useful business goals for stable growth and a firm's CG or administrative members guide this purpose.

Corporate governance allows firms to achieve high profit margins as it involves workplace policies for smooth workflow and goal-collection guidelines. Almashhadani (2021) addressed, that corporate governance has a robust connection with a firm's financial performance rate as CG enables firms to make useful business decisions for a stable development process. On the other hand, Gutiérrez-Ponce et al. (2022) addressed, CG is also useful for firms to solve internal issues such as problems among investors. In other words, CG's useful nature in the current era is high for modern business firms and effective CGs are useful for firms to overcome problematic

situations. Thus, CG is useful for firms to avoid wrongful business decisions that may also save capital. Apart from that, effective CG is also helpful to overcome business barriers, and issues among stakeholders to acquire adequate support for organizational goals. The overall discussion also shows firms require appropriate CG to achieve stable growth and overcome barriers in the development process.

2.3 Artificial Intelligence and Corporate Governance

AI and CG have robust conventions in the current era and firms often use AI to make CG decisions for a stable growth process. Hilb (2020) addressed, that AI implementation has certain implications, as companies may often rely on AI rather than board members to increase rationality in the business decisions. Apart from that, AI often relies on large data sets and it is necessary for firms to ensure privacy for data as data may create legal disputes. Razzaque (2021) addressed, that AI is useful for avoiding repetitive decisions and presenting reliable information to assist firms for business goals achievement. Apart from this, AI is also useful to replace human intelligence with machine intelligence to complete tasks that require human intelligence such as account calculation. Hence, AI's importance in the CG is high as AI assists firms to make useful business deacons and integrate effective business methods to achieve organizational goals.

Organizational risk is an important aspect and a firm's CG is liable to detect potential risk factors to ensure organizational success. Rakha (2023) addressed, that AI is also useful for firms to detect potential risk factors and it further shows AI's useful nature in CG activities. AI may use historical data, or current datasets to predict potential risks that may damage a firm's business operations. AI-based data analytics are also useful for firms to prevent fraudulent aspects to reduce resource waste in the current business era. Zuiderwijk et al. (2021) addressed, that AI is also useful in the governance system as AI algorithm is helpful to avoid bias and dilemma in the business decisions. In other words, AI may allow modern business firms to make judgments without any bias and avoid dilemmas to save time in the business decision-making phase. It also shows AI's useful attribute in the CG that allows firms to consider board members' feedback on situations and use AI to consider potential benefits in a business decision. Hence,

from the overall analysis process, it can be discussed, that AI integration may cause firms to ensure superior CG formation and effective business decisions for modern organizations. On the other hand, firms in the current period may need to focus on data security as AI depends on large data sets.

In this context, the study by Salo-Pöntinen (2021) stated that non-technical governance methods, such as legislation and ethical guidelines, often fail to ensure that AI systems operate in morally desirable ways, underscoring the need for embedding ethics into the design process. To address this, AI ethics frameworks must address transparency, accountability, and inclusivity by incorporating bias detection mechanisms and aligning system behaviours with societal values (Ashok et al., 2022). Ethical AI frameworks are not only about compliance but also about fostering trust among stakeholders by ensuring fairness and minimising algorithmic biases in decision-making (Prem, 2023). Thus, this review of the literature highlights that integrating comprehensive AI ethics frameworks that prioritise transparency, accountability, and fairness is essential to ensure the responsible development and deployment of AI systems, fostering trust and aligning with societal values. Nevertheless, limited research has been found on AI integration in corporate governance, where the most crucial gap is leveraging the Chinese manufacturing industry. This study has addressed this potential gap and contributed to the development of the Chinese manufacturing sector.

2.4 Theoretical Analysis

The most widely recognised framework for understanding corporate governance is agency theory which as per Al-Faryan (2024) addresses the relationship between principals (shareholders) and agents (executive and board members). The focus of the theory is to mitigate any conflict of interest while reducing information asymmetry between the parties involved. Jan et al. (2021) argue that traditional frameworks related to governance often witnessed decisions being made by agents on behalf of principals, which provided the scope of misaligned goals and unethical behaviour, creating risks such as resource misuse and poor decision-making. The integration of AI in CG can effectively help in addressing these issues in line with the agency theory. Al-Hiyari et al. (2024), agency theory states that access to information across all levels

is quite uneven, giving rise to conflicts between agents and principals and thus requires proper steps to address them. This can be done using AI which increases transparency through data-driven insights and performance monitoring of the agents. Jan et al. (2021) argue that the capabilities of AI can be leveraged to make sure that the decisions taken are in line with the interests of the stakeholders. For instance, CG plays an important role in managing resources and risks in China's manufacturing sector. The manufacturing sector can use AI to save time and money through the analysis of large datasets to weed out inconsistencies and inefficiencies and ensure the agents act in the interests of shareholders. However, Yellu et al. (2021) argue that challenges such as ethics, biases and privacy concerns arise while using AI. These issues are in line with the emphasis on accountability and ethical conduct postulated by agency theory. Overall, the agency theory provides a solid foundation for studying the integration of AI in CG, establishing the need for balancing innovation and ethical responsibility.

2.5 Aim and Objectives

The aim in this context is to understand the implications that AI has for CG practices in the manufacturing industry of China. The objectives to address this particular aim of the research are-

- To explore the role of AI in improving and enhancing the CG practices of the manufacturing industry in China.
- To identify the potential issues or challenges that can be faced by Chinese manufacturing industry with the use of AI in CG.
- To outline appropriate mitigation strategies for addressing the issues faced with the integration of AI for CG in manufacturing companies in China.

2.6 Research Questions

In line with the objectives, the research questions that would be answered in this particular study are-

- How AI can be used to improve or enhance CG practices in manufacturing industry of China?
- What are potential issues or challenges that can arise with the use of AI for CG in Chinese manufacturing industry?

- How can the issues be mitigated for the successful integration of AI for better CG in Chinese manufacturing companies?

3. METHODOLOGICAL PLAN

3.1 Data Collection

A qualitative strategy has been used to achieve the aim and objectives of the work. Qualitative strategy helps in gathering large amounts of data that help in providing a comprehensive account of the subject. This strategy becomes important to understand whether AI is critical or comfortable relative to CG. The non-numeric data collected using the qualitative strategy will help in exploring this phenomenon in a detailed manner (Tomaszewski et al. 2020). The common data collection methods that are used with qualitative strategy are interviews, focus groups, observation and document analysis. In line with the needs of this particular research, the data for the work has been collected using primary methods specifically semi-structured interviews.

The participants of the study were asked a set of open-ended questions which related to the objectives and questions in a telephonic interview. The consent of the participants was taken to record the interviews and then it was transcribed, where the maximum duration of each interview was 30 minutes. The participation in the interview was completely voluntary and participants had permission to leave the interview at any point. The recruitment for the study was done through social media platforms WeChat and Sina Weibo while networking played an important role in the recruitment where references from peers and family were taken to recruit eligible candidates. All the experts who were provided with the questions a week ago have an idea of the research subject and in turn, prepare accordingly.

3.2 Sampling and Population

The sample size for the research is 10 and population entails the managers working in Chinese manufacturing firms. The population is quite big and recruiting ten participants from the entire pool to ensure that they accurately represent the entire population would require the administration of an appropriate sampling technique. In line with this, purposive sampling was used to select 10 managers from the industry. In this technique, the participants are selected by the researcher using his/her own

judgement based on their characteristics or relevance for the work (Campbell et al. 2020). The technique was used to select the managers since they had experience working with AI and would be able to provide the required answers based on their knowledge of the matter.

3.3 Analysis of Data

Thematic analysis of the collected qualitative data has been done to gain the required insights. This involves looking for codes and patterns within the collected data to develop themes to analyze the data (Braun & Clarke, 2023). This particular technique provides a higher level of flexibility to the researcher with the analysis of data and also makes it easy to analyze large amounts of collected information. Since the participants of the research were asked questions directly relating to the objectives of the study, the themes of the work have been developed accordingly. The objectives of the research that have been mentioned above have been transformed into themes to carry out the research. Hence, three themes have been developed in line with the objectives to provide a comprehensive discussion on the subject.

4. RESULTS

4.1 Application of AI in CG

With decision-making being one of the key aspects of good CG practices, the majority of the experts interviewed outlined how AI is being used in their firms for better decision-making, which in turn is going to improve CG practices.

> "*AI is a game-changer for our firm and has completely changed the way in which we are making decisions. With the use of AI, we are able to predict the trends in the market and make strategic decisions that are driven by data and accurate insights. It (AI) has helped in understand the demands of the market in a very good manner and we are able to manufacture goods accordingly to satisfy the needs of the current. AI is changing everything for the good of our business and leading to improved outcomes*" [Expert 6]

Risk management is another important feature of good CG and AI can play a significant role in it, with the experts also mentioning it in their responses to the research questions.

> "*In my company, we are using AI for complying with the various rules and regulations at all levels, and also managing the risks for the business. Our compliance and risk management have only strengthened and improved with the use of AI in the process. It helps in monitoring all the operations in real-time and the algorithms flag any anomalies and irregular activities effectively. It is quite efficient than the traditional methods that were used in the company. Also, it helps us prepare accordingly to conduct the operations smoothly in the manner"* [Expert 4]

> "*We've improved our own capabilities with the help of AI, thanks to real-time data and critical insights. With AI-driven dashboards, we stay up to date with our information and can make decisions readily based on that information. Therefore, this further guarantees that the company is on the right path.*" [Expert 8]

Similarly, one expert focused on AI's ability to improve accuracy and transparency in their organization,

> "*I have to admit that we use AI for our financial disclosures and recently, the errors and inconsistencies have significantly come down. This has been helping us grow the trust of our stakeholders and develop accuracy and transparency in our reporting."* [Expert 9]

Among all these, AI has also found its application in the HR practices where organisations are suing it for hiring and managing talent, as quoted by experts.

> "*Still, I must admit that AI has made the hiring of new employees plus managing them easier and unbiased. It's a lot easier than it used to be, these tools allow us to screen the resumes and do the first pass at qualifying candidates, but without the bias, we couldn't be sure we're paying attention to the most qualified candidates.*" [Expert 7]

This means that AI enables changing different elements of corporate governance (CG). It means that eliminating human expectations means AI is not just a decision-making and risk-managing tool but also a force behind transparency, accuracy and efficiency in different organisational functions. Finally, the experts' insights highlight how AI leads to more compliance, building stakeholder trust, and

unbiased processes that together improve CG practices, and contribute to overall business success.

4.2 Challenges or Issues with AI Application in CG

Moving on, the experts highlighted the challenges that faced, while using AI in their CG practices. One of the challenges that was common in most of the expert's answers which is data quality.

> "*For our company, data quality is the biggest challenge since we rely heavily on reliable and accurate data, and any gap in the data can lead to inaccuracies and poor decisions*" [Expert 1]

> *"We face challenges making sure that the data that we use is clean, accurate, up-to-date and consistent."* [Expert 5]

The ethical concern is another challenge that was faced by experts while using AI technology.

> "*I think ethics is one of the biggest challenges in the AI use in the company. The biases that are present in the data on which AI was trained can lead to unfair outcomes*" [Expert 7]

> "*Ethics is a concern for our business and this is why we constantly audit our model to look for and eliminate any biases*" [Expert 3]

Some of the experts also highlighted the employees' resistance to change as one of the key challenges in the process.

> *"Our company faced some challenges with employees and managers who liked the previous methods used and do not want to use the AI tools for service. Getting them on board and managing it was a challenge."* [Expert 10]

This highlights that while AI offers significant benefits for corporate governance, its implementation is not without challenges. It denotes that issues such as data quality, ethical concerns, and employee resistance to change are critical hurdles organisations must address. Overcoming these challenges requires robust data management practices, ethical oversight, and effective change management strategies to ensure the successful integration of AI into corporate governance frameworks.

4.3 Strategies to Mitigate the Challenges

Apart from the challenges, when asked about the ways these challenges could be addressed, the experts were also able to provide appropriate answers, with most asking to focus on data governance frameworks.

> "*In our company, we have implemented robust data governance frameworks which include appropriate data collection and cleaning procedures along with regular audits*" [Expert 5]

> *"We have set high-quality standards and also trained our staff for the same to make sure that AI is able to provide consistent results"* [Expert 9]

> "*We have an ethics committee to ensure that AI is being used appropriately and regular audits are conducted to address any bias involved.*" [Expert 7]

Another strategy highlighted in the process was related to managing the change in an appropriate manner.

> "*We communicated with the employees and highlighted the benefits of the tools, and also provided them with appropriate training.*" [Expert 10]

> "*Engaging the employees in the entire process of implementing AI can make it quite easy and help get the desired outcome.*" [Expert 8]

This denotes that resolving the issues associated with AI in corporate governance requires a multi-faceted approach. It emphasizes the importance of implementing strong data governance frameworks, setting up ethical oversight mechanisms, and assuming employee engagement through effective communication and training. Overall, these strategies together ensure that AI is applied efficiently and responsibly, enhancing its benefits while resolving associated risks.

5. DISCUSSION

The collected data was thematically analysed to ascertain the role of AI in CG, the challenges encountered and the approach in mitigating the challenges. The thematic analysis built on the work by structuring and systematising the

identification and analysis of patterns in the collected data. The thematic analysis helped in exploring the participant's experiences and views correctly, without relying on imagined notions over data. Thematic analysis allowed the researcher to find patterns and relationships between the collected which a better understanding of the phenomenon. It turns out AI can have a big role to play in decision-making when it comes to CG and can go a long way to enhancing the process. With the use of AI in business operations, most of the experts stated that the decision-making in their organization has become so improved. This finding aligns with Hilb (2020) and Razzaque (2020) who spent most time addressing the involvement of AI in decision-making. According to Hilb (2020), AI has greatly improved the process of decision-making and organizations can trust AI in making rational decisions. AI can analyse large amounts of data to make decisions that can help achieve the goals and as mentioned by Razzaque (2021) it helps in avoiding repetitive decisions and makes use of reliable information for making the right decisions. The implications that AI has for decision-making make it an important tool for enhancing CG practices in an organization.

Another important role of AI in the entire process was found to be risk management with experts believing that AI can help in identifying and mitigating the risks of the business. The findings align with those of Wong et al. (2024) and Bussmann et al. (2020), where they acknowledge the use of AI in risk management in different contexts. Risk management is an important feature of CG which involves identifying and addressing the potential risks facing the company. The review of literature highlighted that AI is useful the detecting the risks faced by the company in the market. The use of historical and present data can help AI detect the potential risks that might impact the operations of the company in the future (Rakha, 2023). With risk management being one of the key elements for the long-term success of an organization and dictating the CG practices in an organization, AI has an important role to play in the entire endeavour. Another important role of AI as highlighted in the interview was in recruitment and talent management. The application of AI made it quite simple and easy to recruit and manage talent in an organization as evident from the expert answers.

However, the experts had some challenges highlighted when asked about them. The response from the experts is that one of the most common challenges when using AI in CG is data quality. It can result in poor decision-making and lead to wrong decisions for the company's operations. Also, Ntoutsi et al. (2020) discuss the bias problem of the study and the need to be alert to the biases and discriminations of having technology responsibly. According to Aldoseri et al. (2023), many of the challenges facing using data for AI include volume, quality, bias, security, fairness, privacy and expertise. It is also concluded that the use of AI in good CG practices in the organisation suffers from certain ethical concerns. The ethical concerns are again raised by using biased data in the AI models in the organization. The discussion provided by Aldoseri et al. (2020) fairly shows that ethical concern is also a problem in AI use. Based on expert's opinions, companies have also faced resistance to change when implementing AI, as evidenced by the response of the participants. Employees or managers who are comfortable with the traditional methods do not want the implementation of AI and thus resist the change. This particular challenge aligns with the findings of Zhu et al. (2020), where the study argues that AI will naturally face resistance from employees. Among all these challenges, the interview also highlighted the steps that can be taken to address the challenges. Most of the experts suggested that the organization must use appropriate data governance frameworks that ensure that data collection process are robust along with appropriate data cleaning. Brendel et al. (2021) have developed the ethical management of AI (EMMA) framework to address ethical concerns and ensure that organizations are ethical in their approach to using AI. Similarly, studies by de Almeida et al. (2021); Larson et al. (2020) and Floridi & Cowls (2020), have also discussed different frameworks in multiple contexts to address the ethical concerns with AI. In order to address the issue of employee resistance, the experts interviewed suggested that organisations must communicate with employees and provide them with training to adapt to the new technology. This suggestion is in line with Zhu et al. (2020) discussion on providing employees with proper support to transition into the world of AI.

6. CONCLUSION

AI is becoming increasingly important for organizations for good CG practices and thus is a comfortable component. However, the challenges involved with AI make it a critical

aspect in the implementation of the tool in CG practices. It is important for organizations to address the critical aspects to make sure that AI is integrated into the CG practices of an organization in a more comfortable manner. This research has successfully discussed both the critical and comfortable aspects associated with the use of AI for CG in an organization. The mitigation strategies that can help address the critical aspects of AI and ensure that is comfortably integrated into CG practices have been clearly outlined with the help of the interview data. This study is quite significant for companies in the present environment since AI has emerged as a transformative force in the market. This study helped in understanding the importance of AI for CG and the way in which it can be achieved successfully.

6.1 Contribution of the Study

The research significantly contributes to the management world since it explores the relationship between AI and CG while focusing on the manufacturing sector of China. The study offers valuable insights to both academia and industry practitioners by exploring both critical and comfortable aspects of AI in CG. The research adds to existing literature by providing insights into how AI helps with decision-making and risk management while acknowledging critical aspects like data quality, ethics and employee resistance. The research also contributes towards the development of ethical frameworks that can lead to responsible implementation of AI to harness its full potential. Apart from that, the focus on China also makes the research quite relevant since it outlines strategies that can be adopted globally for the successful integration of AI in CG. The research serves as a foundation for studies across different industries to understand the transformative role of AI in CG.

7. IMPLICATIONS OF THE WORK

Firstly, the research has significant managerial implications for managers in the manufacturing industry since it highlights the benefits of integrating AI into corporate governance. It is necessary that managers leverage AI to improve the decision-making process and manage the risks faced by the organization. However, it is also necessary that they address the challenges related to data quality, ethics and employee resistance to get the maximum benefits from AI.

Secondly, the research has broader implications since it provides insights into how AI can improve the decision-making and risk-management practices in an organization. The findings of the study can guide policymakers in developing frameworks that can ensure the responsible use of AI, addressing ethical issues and maintaining transparency.

8. LIMITATIONS OF THE STUDY

This research also had limitations that can be explored in the future. The sample size included in the study serves as a limitation since only 10 experts were interviewed for the study. The small sample size might not be able to capture the entire essence of the manufacturing industry which is quite diverse and might vary based on size, location and operation. On the other hand, the study focused on the manufacturing industry in China but AI has implications for all industries irrespective of industry and sector. This research has not included perspectives from other industries to understand the critical and comfortable aspects of AI for CG.

9. FUTURE SCOPE

This study is positioned as a pilot study in the body of literature. However, there is a scope to conduct research on other industries and outline the similarities or differences that exist in the adoption of AI for better CG practices. The future scope could involve conducting a broader study including a large sample size that could explore the implementation of AI in multiple industries like finance, healthcare, retail and education. A case study of a single company can also provide critical insights on how to successfully integrate AI in CG while highlighting the critical aspects of the integration. Apart from that, future research can also involve comparative studies between different regions to understand the best practices across the globe.

DISCLAIMER (ARTIFICIAL INTELLIGENCE)

We, hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of this manuscript.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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