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REDUCED INEQUALITIES (SDG10) THROUGH EMPLOYEES' ENGAGEMENT AND CORPORATE CULTURE

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ABSTRACT

As part of the 2030 Agenda for Sustainable Development, reduced inequalities (SDG Goal 10) are essential for attaining sustainable development through an all-encompassing and integrated approach, with cooperative effects from organisations and academic institutions. This study intends to examine the influencing factors on firm engagement with reduced inequalities, which is Goal 10 from the SDGs. Thus, employee engagement, corporate culture and adoption of artificial intelligence, are adopted as the variables that would affect firm engagement with reduced inequalities.

Keywords: *Employee Engagement; Corporate Culture; Adoption of Artificial Intelligence; Reduced Inequalities; Sustainable Development.*

1. INTRODUCTION

In today's rapidly evolving digital landscape, the integration of Artificial Intelligence (AI) within organisational frameworks has attract significant attention. This study explores into the complex relationships between employee engagement, corporate culture and the adoption of AI with a specific focus on achieving Sustainable Development Goal 10 (SDG 10): Reduced Inequalities. Despite many literatures on AI adoption and its impacts, several gaps remain in understanding how these elements interact to influence organisational outcomes and societal impacts. The novelty of this study lies in its comprehensive examination of the mediating effects of AI adoption on the relationship between employee engagement, corporate culture and firm engagement with SDG 10. While previous research has primarily focused on individual aspects of AI adoption or employee engagement, this study uniquely integrates these dimensions to provide holistic understanding of the interaction. By doing so, it addresses several critical gaps in the current field of knowledge.

In this research, three theories have been widely used, which is the Employee Engagement Theory; Social Exchange Theory; Unified Theory of Acceptance and Use of Technology. We used these theories to initiate and investigate the subsequent relationship between possible constructs that potentially result in firm engagement with SDG10: Reduced Inequalities.

One of the first experts to adopt the term "employee engagement" is found in Kahn (1990). According to Kahn (1990) definition, employee engagement is the application of an employee's mental, emotional and physical selves to their work. There are three factors, including meaningfulness, safety and availability that are critical in determining whether employees can feel a genuine connection to the company's mission, culture and day-to-day responsibilities (Kahn, 1990). These factors allow workers to bring their whole selves to work (Macey & Scheneider, 2008).

Schaufeli (2003) pointed out that employee engagement gives employees a sense of positive fulfillment, which can increase their sense of ownership and make it harder for them to quit their job. Based on the idea that employees who are highly engaged will experience higher levels of personal well-being, the organisation's explicit objective is to give employers free tools, techniques and guidance on how to increase employee engagement (Truss, Delbridge, Alfes, Shantz & Soane, 2013). Since it is human nature to constantly strive for development, this requires focus and direction (Knight, Durham & Locke, 2001). Therefore, for an organisation to function well and be successful, all teams and individuals within it should have a common goal and understand their roles in achieving it (Ivancevich, McMahon, Streidl & Szilagyi, 1978). As a result, this argument supports an accumulation of evidence showing that increasing firm engagement in SDG10 is highly dependent on employee engagement. This theory is a fundamental development of this research.

According to social exchange theory (SET), employee engagement is created by encouraging actions made by the organisation and its employees (Aldhuwaihi, 2013). Therefore, based on the SET assumption, people join an organisation with the intention to discover a better corporate environment and culture (Ahmed, Khuwaja, Brohi, Othman & Bin, 2018). Ahmed et al. (2018) further provided that a causal model that assumes an exchange relationship between organisational commitment, organisational culture and strategic orientation, all of which have an impact on organisational performance, is developed based on the SET. This showcases a relation of SET towards the corporate culture of a company. Besides, to describe the connections between employee and employer, the SET focuses on three principles, namely rationality; reciprocity; and specificity. This is further elaborated in Table 1.

Table 1. Three Principles of Social Exchange Theory
Source: Blau, 1994

Principles	**Description**
Rationality	This principle reasons for employees to associate with that company, which might meet their needs and goals and offer desired incentives
Reciprocity	This principle assert that an employer and employee's social relationships are always mutual
Specificity	This principle asserts that the only sort of exchange relationship that can survive between employees and a business is reciprocity

Nachmias, Mitsakis, Aravopoulou, Rees and Kouki (2022) pointed out that SET emphasises the significance of the psychological and sociological interactions required to build lasting bonds, as well as the development of constructive work attitudes and behaviours inside organisations. Besides, research indicates that individual expectations and behaviours are shaped by organisational support (Nachmias et al., 2022). The fundamental idea is that individuals would build relationships with one another through subjective cost-benefit analysis which results in commonly repeated behaviours, where it is through repeated behviours that ultimately forms a corporate culture (Homans, 1958). Therefore, through SET, various social transactions that give rise to a corporate culture as perceived can be comprehended (Oparaocha, 2016). As a result, this argument supports an accumulation of evidence showing that corporate culture is formed through the behaviours of employees which indicated a direct impact on firm engagement in SDG10. This theory is a fundamental development of this research.

Venkatesh, Morris, Davis and Davis (2003) developed the Unified Theory of Acceptance and Use of Technology (UTAUT), which is a comprehensive synthesis of previous technology

acceptance studies. According to Venkatesh et al. (2003), UTAUT proposes that performance expectancy, effort expectancy and social influence all have an impact on users' behavioural intention to adopt technology. Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) is an improved version of UTAUT, which was created by Venkatesh, Thong and Xu (2012) using their modifications to the definitions and constructs for the use and acceptance of consumer technology. In order to concentrate on the consumer context, UTAUT2 added 3 new variables, namely hedonic motivation; habit; and price value (Venkatesh et al., 2012).

Table 2. Variables of Unified Theory of Acceptance and Use of Technology 2
Source: Developed for this research

Variables	Description	References
Performance Expectancy	How much customers will benefit from using technology to complete chores as this can have a significant impact on behaviour intention and consistency	Venkatesh et al. (2012)
Effort Expectancy	The simplicity of use of a technology by customers which influences the adoption of new technology when users find it simple to use	
Social Influence	How customers view the opinions of important people such as family and friends which influences their plans to use a novel and unfamiliar technology	
Hedonic Motivation	The pleasure one gets from using technology which plays a significant role in influencing consumers' expectations and satisfaction and in turn, influences technology acceptance and adoption	Zhao and Bacao (2021)
Habit	The degree to which customers naturally display certain behaviours because of knowledge or experience	Venkatesh et al. (2012)
Price Value	When consumers believe there are more benefits than costs associated with using a technology, their cognitive assessment of those benefits favourably influences their intention to utilise it	

Past research has repeatedly shown that the inclination to utilise AI is significantly influenced by performance expectancies, effort expectations and social influence (Bawack & Desveaud, 2022; Guggemos, Seufert & Sonderegger, 2020). Considering this, the purpose of this study is to present and evaluate an expanded version of UTAUT2 in relation to the desire to adopt AI for firm engagement in SDG10: Reduced Inequalities.

This paper provides such an understanding through using a systematic review approach. The research questions were developed to guide this systematic review as below:
RQ1: Do employee engagement and corporate culture affect the adoption of artificial intelligence?
RQ2: Do employee engagement, corporate culture and adoption of artificial intelligence improve the firm engagement with reduced inequalities (SDG10)?
RQ3: Does adoption of artificial intelligence mediate the relationship between employee engagement and firm engagement with reduced inequalities (SDG10)?
RQ4: Does adoption of artificial intelligence mediate the relationship between corporate culture and firm engagement with reduced inequalities (SDG10)?

Existing articles search and identification protocol were carried out for systematic review to address the above research questions. Based on the articles identified and selected, the four

constructs were examined and studied how they are related to firm engagement with reduced inequalities.

2. RESEARCH AND METHOD

In line with Chen, Chang-Richards, Pelosi, Jia, Shen, Siddiqui and Yang (2022) data collection procedure, the following stages were systematically undertaken in terms of searching, collating, sieving and organising the relevant articles between the period from 2018 to 2024.

Stage 1: Initial identification of articles
The initial step vet through five electronic databases and external source were searched, namely: Emerald, Science Direct, Scopus, EBSCOhost, Google Scholars (both Web of Science (WOS) and SCOPUS selected articles). These sources of data extraction were selected because they contain wide and most up-to-date coverage of both peer-reviewed and non-peer-reviewed research materials (Chen et al., 2022). The search terms include "sustainable development goals", "sustainable development goal 10", "sustainability", "employee engagement", "corporate culture" and "adoption of artificial intelligence". The search was also limited to any empirical or research articles written in English.

Stage 2: Sieving of articles
During the screening process, the title and abstract of each article were screened to assess the relevance to the research questions and research objectives. The initial online database screening returned 300 relevant published documents including journal and conference papers, book chapters, industry reports and research reports. The authors took 2 full weeks on a shared basis to screen the articles one-by-one and eliminated some irrelevant articles and book chapters. Duplicates were then removed until it reached 123 papers.

Stage 3: Checking eligibility of articles
In determining and confirmation of the eligibility of articles, full texts of 60 articles were thoroughly reviewed and recorded in excel file for reference and future edition of the most relevant articles.

Stage 4: Inclusion of selected articles and synthesis
This process is subject to careful selection based on articles rated as Q1, Q2, Q3 and Q4 quartile-ranked journals in accordance with the SCImago Journal Ranking metric. This resulted in a total of 45 articles. From the 45 articles, information such as: (1) article title; (2) publication source; (3) year published; and (4) Name of authors and affiliations were systematically recorded.

3. RESULTS AND DISCUSSIONS

Employee Engagement
Kahn (1990) articulated that the disposition of an individual toward their work is a defining factor of employee engagement where employing employees' abilities in their jobs is the goal of the concepts of employee engagement. Emotional, mental and physical commitment to their work is demonstrated by engaged employees (Kahn, 1990).

Employee engagement is defined by Schaufeli, Salanova, González-Romá and Bakker (2002) as a sustained emotional and cognitive state with 3 elements, namely vigor; dedication; and absorption. Shaufeli and Bakker (2004) provided the definition of the abovementioned 3

elements: (1) vigor describes employees who exhibit high levels of resilience, vitality and willingness to put in effort at work; (2) dedication is the state of being inspired or challenged, as well as invested in and proud of one's job; and (3) absorption is being totally absorbed in one's work to the point when time appears to be passing rapidly and one finds it difficult to step away from it.

Additionally, 3 distinct levels of engagement may be observed among employees where one can be entirely engaged, not fully engaged or not engaged (Chandani, Mehta, Mall & Khokhar, 2016). Chandani et al. (2016) further provided that employees who are passionately committed to the objectives of the company are considered engaged; one who appears to be participating in the organisation's common purpose but lacks enthusiasm and energy is considered an unengaged employee; and individuals who exhibit dissatisfaction at work and act accordingly are considered disengaged employees.

Corporate Culture

According to Pettigrew (1979), cognitive systems that describe how people reason, think and make decisions form corporate cultures. Pettigrew (1979) also pointed out that there are many layers of culture, contending that at its core, culture is a complicated web of presumptions, values, and ideas that govern how a company does business. According to Hofstede (1984), culture is a construct that emerges in an organisation as a result of the organisation's place in a specific society. Hofstede (1984) said that there are four distinct aspects of culture based on a thorough examination of 88,000 answers to a survey given to IBM workers in 66 countries, provided in Table 2.

Table 3. Four Distinct Aspects of Culture
Source: Hofstede, 1984

Culture	Description
Individualism	The degree to which individuals prioritise their own interests over those of a larger group of which they are a member
Uncertainty avoidance	The degree to which people tolerate ambiguity versus the degree to which they try to minimise uncertainty
Power distance	The degree to which formal, distanced ties exist between superiors and subordinates as opposed to informal, close interactions
Masculinity	The degree to which aggressiveness, challenge and ambition are used to define success instead of compassion and nurturing

A corporate culture can be broadly defined as a collection of standards, values and behavioral guidelines that collectively give each organisation its own unique personality (Brown, 1995). Willcoxson and Millett (2000) provided that a group's culture dictates what it observes and pays attention to in its external surroundings, as well as how it reacts to it. Culture is not a discrete aspect of an organisation, nor is it easily altered or managed (Willcoxson & Millett, 2000). The views and actions of early leaders are likely to be converted into presumptions throughout time that subsequently direct the organisation (Willcoxson & Millett, 2000). According to Thokozani and Maseko (2017), there is a perceived association between corporate culture and employee engagement, which makes strong organisational cultures more successful than weak ones in accomplishing organisational goals since they share similar values and views, employees in organisations with strong cultures tend to be more united.

Adoption of Artificial Intelligence

Artificial intelligence (AI) is becoming one of the major technologies that businesses all around the world are considering (Di Vaio et al., 2020). Professor John McCarthy first introduced AI as the "...science and engineering of making intelligent machines, especially intelligent computer programs" (McCarthy, 2000). The idea behind AI is to train computers to perform jobs that need human intelligence where AI is a broad field that includes robotics, expert systems, deep learning, machine learning and robotics (Purdy & Daugherty, 2016).

In order to accomplish objectives and increase the likelihood of success in a given task, AI is now recognised as an intelligent agent system that makes use of technical tools to autonomously resemble human cognitive capacities (Rahman, Ming, Baigh & Sarker, 2023). When evaluating AI adoption from an organisational decision-making perspective, considerations including relative advantage, compatibility, top management, organisation size, resources, competitive pressure and government regulations must be considered (Alsheibani, Cheung & Messom, 2018). Other research has connected employees' anxiety of the shift to AI adoption rates, a lack of AI capabilities and top management support (Ransbotham, Kiron, Gerbert & Reeves, 2017).

As a result, implementing AI can help businesses by fostering corporate success and offering a tactical advantage as it has advanced rapidly on a global scale (Ransbotham et al., 2017). However, since AI involves more complicated data and necessitates deep learning and understandability, many nations, including Malaysia, are still having trouble implementing it (Bughin, Hazan, Sree Ramaswamy, DC & Chu, 2017). Nevertheless, AI is a major trend in industry competition today (Davenport & Ronanki, 2018).

Firm Engagement with Reduced Inequalities

In order to promote sustainable development, the SDGs were adopted by the UN in 2015 (United Nations General Assembly, 2015). These goals include reduced inequalities being part of the 2030 Agenda and presented under SDG10. In order to achieve sustainable development through a comprehensive and integrated approach, reduced inequalities is a critical component of the SDGs, according to the UN. Sachs, Schmidt-Traub, Mazzucato, Messner, Nakicenovic and Rockström (2019) asserted that cooperation between governments, corporations, academia and civil society will be necessary to achieve these SDGs. According to the United Nations Global Compact (2022), it is the duty of every company to actively participate in and contribute to the achievement of this objective. Firms ought to place ethical business practices first before exploring ways to innovate and work together to solve societal issues (United Nations Global Compact, 2022).

According to past research, there is only limited study on how firms connect with the SDGs, including SDG10: Reduced Inequalities. Based on Oestreich (2018), it is difficult to categorize a country or countries as high performers or low performers in terms of the efforts put forth and the results obtained in terms of reduced inequality. Nonetheless, it has become increasingly clear that each nation's level of sustainability must be continuously and progressively evaluated (Oestreich, 2018). Therefore, SDG10 is the most intriguing and comprehensive global aim, addressing a variety of inequality-related issues.

Previous studies also pointed out that Malaysian corporations continued to have a limited role in the SDGs. Buniamin (2020) showed the results of a relationship between business size, board size and the number of women on the board and corporate involvement in the SDGs. Hereinafter, firm engagement with SDGs is crucial, which include SDG10: Reduced

Inequalities. In this sense, corporations play a crucial role in accomplishing this goal since they need to provide suitable workspace, particularly for marginalised groups, pay employees equally and put in place measures to evade taxes (Pons et al., 2022). Pons et al. (2022) further asserted that organisational practices could therefore contribute to the spread of inequality, yet they could also exacerbate it by giving preference to some groups when it comes to advancement or rewards. This highlights that firms possess the capacity to eradicate disparities.

4. CONCLUSIONS AND SUGGESTIONS

Employee Engagement and Adoption of Artificial Intelligence (P1)

Braganza, Chen, Canhoto and Sap (2021) pointed out that AI is essential to keep employees engaged in a company and assist managers in keeping an eye on their subordinates' behavior, highlighting employees' willingness to remain engaged in the adoption of AI. Braganza et al. (2021) further asserted that maintaining employee engagement and motivation is the most difficult yet crucial task for any firm, particularly in this digital age when implementing AI is essential to successfully and efficiently achieving organisational goals. However, organisations would face challenges in adopting AI because employees are afraid that technology will replace them in their jobs, showing an unwillingness to engage, which in return makes the adoption of AI difficult (Braganza et al., 2021). According to a survey conducted by Deloitte, AI will not only boost employee productivity but also reduce costs and improve process efficiency.

Pillai, Ghanghorkar, Sivathanu, Algharabat and Rana (2024) if AI has surfaced in digital workplaces and is assisting businesses in increasing employee effectiveness and productivity. Although employees believe that AI can facilitate quicker decision-making and enhance productivity, many still find it difficult to consistently implement this technology at work and would actually experience anxiety associated with technology adoption (Pillai et al., 2024). Therefore, to ensure that resources and effort are not squandered while adopting AI at work, managers need to be aware of the employees' inclination to use them as well as the different elements that influence their decision to utilise them because employee’s demotivation may be resulted from AI technology adoption (Pillai et al., 2024).

Employee engagement is crucial to win over employees' trust and research has shown that beneficial outcomes will result from high levels of employee engagement and trust during the AI adoption phase (Braganza et al., 2021). AI has demonstrated significant promise and the ability to influence changes in employee engagement (Rao, Chitranshi & Punjabi, 2020). For instance, AI automation will ease employees' workloads and boost their motivation, which ultimately results in contentment at work (Hughes, Robert, Frady & Arroyos, 2019). Not only that AI also aids in anticipating the characteristics and actions of employees, hence decreasing employee burnout and attrition while boosting productivity (Smith, 2019).

Corporate Culture and Adoption of Artificial Intelligence (P2)

Rakova, Yang, Cramer and Chowdhury (2021) and Arrieta, Díaz-Rodríguez, Del Ser, Bennetot, Tabik, Barbado and Herrera (2020) emphasised the critical role that corporate culture plays in promoting ethical adoption of AI. Chinese culture and corporate culture in China are used as examples by Liu, Chan, Zhao and Liu (2019) where the authors if culture influences how AI is being approached or adopted, showing a significant effect between both variables. Barro and Davenport (2019) showed that the ability of a corporation and its culture to adopt AI will ultimately determine its chances to successfully employ AI.

Furthermore, Alsheiabni et al. (2019) provided that adopting AI to lead a corporate change is a deliberate choice where incorporating sustainability principles with broader AI safety concerns can be greatly impacted by the top management's commitment. This showcases a formulation of corporate culture as the top management, also the primary decision-makers of a company, would gradually mold the ideologies and mentalities of their employees in the workplace. Strong top management support goes together with AI adoption (Chui, 2017). Decision-makers will thus be more open to adopt AI if it is able to align with the organisation's role, obligations and accountability as well as with internal procedures and corporate culture (Alsheiabni et al., 2019). Therefore, adopting effective AI requires the support of top management, a strong business case, adequate AI expertise, creation of AI standards and awareness.

Given the proliferation of AI tools being adopted in the workplace, it is difficult to ignore concerns about how these tools may affect the trusting connection between employers and employees, which has been seen as the foundation of successful corporate cultures (Hirsch, 2019).

Adoption of Artificial Intelligence and Firm Engagement with SDG10: Reduced Inequalities (P3)

Vinuesa et al. (2020) stated that AI can help to fulfill 1,3 and 4 SDG subgoals, but it can also make 5 and 9 goals more difficult to attain. There are many different obstacles to overcome when incorporating AI into sustainable development projects, however, in order to tackle these obstacles, international cooperation and SDG-aligned policy frameworks are important (Rane, 2023). Di Vaio et al. (2020) have underscored the significance of AI for accomplishing the SDGs and for attaining sustainable business models, highlighting that the adoption of AI can significantly impact the achievement of SDGs, including SDG10: Reduced Inequalities. Previous studies have also researched on the adoption of AI relating to other SDGs where it provided that these technologies can assist to combat global warming, reduce pollution, productivity losses and carbon footprint as well (Goralski & Tan, 2020).

Nevertheless, researchers also highlighted the potential dangers associated with AI. For instance, since knowledge and resources are dispersed unevenly throughout the world, the wealth created by AI may mostly benefit affluent and well-educated individuals or groups, exacerbating social inequality (Isensee, Griese & Teuteberg, 2021). On the contrary, by ensuring everyone has equal access to opportunities and information, AI technology can reduce inequality (Rane, 2023). Rane (2023) stated that AI can help underprivileged or minority groups by facilitating their access to resources pertaining to work, healthcare and education. As a result, AI helps to lessen inequality both inside and between nations by fostering inclusion and bridging the digital division.

The ethical aspect of using AI for SDGs is one of the biggest obstacles where AI systems give rise to concerns about data privacy, prejudice and accountability (Rane, 2023). Thus, it is crucial to make sure that these AI technologies respect ethical standards and do not reinforce societal prejudices that are already in place because ignoring these issues could exacerbate social inequality and impede the achievement of many SDGs, most notably SDG10: Reduced Inequalities.

Employee Engagement and Firm Engagement with SDG10: Reduced Inequalities (P4)

Ogueyungbo, Moses, Igbinoba, Osibanjo, Falola and Salau (2022) pointed out that proactive learning can support long-term employee engagement and help businesses meet their strategic goals which later could help them to achieve the SDGs. Ogueyungbo et al. (2022) studied that

employee engagement will not only support the achievement of competitive advantage but also enables companies to develop adaptive strategies to align with the SDGs and achieve business sustainability, this includes SDG10: Reduced Inequalities. This was found through a survey of employees of the 6 most innovative pharmaceutical companies in Nigeria.

Past studies also highlighted the importance of employee engagement in achieving SDGs. Based on Accor (2020), its "Planet 21" sustainability initiative facilitates its participation in the 17 SDGs. One of its 2021 objectives was “Act for our employees” by raising the annual employee engagement index. Especially in terms of SDG10: Reduced Inequalities, Accor Hotel has helped to combat the exploitation of children for sexual purposes (Accor, 2020).

According to Bombiak (2019), human resources, which refers to their positive attitudes, expertise and abilities, are what enable organisations to meet their environmental, social and economic goals. It works the same for SDGs, human resources of a company, also called as the employees, plays a crucial role in firm engagement with reduced inequalities (SDG10). Consequently, since employee engagement has a positive impact on firms, researchers have invested a great deal of time and energy in learning about and understanding how it relates to sustainable development goals (Hidayati & Etikariena, 2018).

Based on the United Nations General Assembly (2015), Impact 2030 aims to promote "human capital investment," which includes employee volunteerism with the express purpose to positively impact reduced inequalities (SDG10). In order for corporations to attain SDG10, this statement emphasises the critical role that employee engagement plays.

Corporate Culture and Firm Engagement with SDG10: Reduced Inequalities (P5)
Based on Aibar-Guzmán and Aibar-Guzmán (2023), companies must "do different things" in addition to "doing things differently", to act in a way that is more consistent with sustainability to achieve the SDGs. In order for businesses to contribute to the SDGs, the goals must be included into the company’s basic business plan, corporate culture and competitive strategy (Aibar-Guzmán & Aibar-Guzmán, 2023). Hereinafter, showcasing the significance of corporate culture integration in SDGs, particularly SDG10: Reduced Inequalities, in this case. Lehoux, Pacifico Silva, Pozelli Sabio and Roncarolo (2018) pointed out that despite the complex and contentious role that the firms play in sustainable development, business decision-makers, regardless of whether they are socially conscious, are becoming more and more impacted by a changing corporate culture, which may have an impact on how they view the importance of sustainability (SDGs).

A potentially effective strategy for encouraging greater and more widespread awareness and proactive efforts across firms in engaging with and contributing to the SDGs is to highlight the successes, advantages and lessons learned from firms' attempt to adopt new and/or adapt existing practices to achieve the SDGs, including SDG10: Reduced Inequalities (Fleming et al., 2017). Especially since the SDGs provide a comprehensive and systemic approach towards sustainability, therefore, to practically attain sustainability, any firms must first consider and devote time and resources to comprehend the core principles of their decision-making and how these would influence, shape or define the company's culture in order to provide the vision and inspiration which is critical for the prolonged and challenging efforts required to achieve the SDGs, including SDG10: Reduced Inequalities (Fleming et al., 2017).

Chams and García-Blandón (2019) pointed out that establishing a flexible and lean culture that stays away from bureaucratic structures, centralised authority and vertical communication

flows can be made easier with the support of top-level management. In order to successfully accomplish the SDGs, organisations must integrate reforms at multiple levels, including the adoption of sustainable visions and strategies, the growth of moral attitudes and behaviours and the creation of the organisation's social structures should all be used to exert effort both within and between organisations (DuBois & Dubois, 2012). These are the important elements that make up a corporate culture. Not only that, fostering relationships, involvement and engagement among employees can create a healthy corporate culture of support to achieve the SDGs within the company (Chams & García-Blandón, 2019).

Mediating effect of Adoption of Artificial Intelligence between Employee Engagement and Firm Engagement with SDG10: Reduced Inequalities (P6)

According to Dhamija and Bag (2020), AI enhances the efficiency of production across multiple domains, including productivity, quality, maintenance, planning as well as oversight of resources. Furthermore, a high engagement in the adoption of AI will certainly lead the employees to gain from AI, i.e. automation, as it can assist with repetitive activities or even replace them (Dhamija & Bag, 2020). Other expected gain from AI also includes increased service flexibility, reduced errors and increased efficiency (Wamba-Taguimdje, Fosso Wamba, Kala Kamdjoug & Tchatchouang Wanko, 2020). According to Shelke and Shaikh (2023), engaged employees generally are driven, content, effective and committed to their jobs, they are creative problem solvers and devoted to the company. Therefore, higher levels of performance and productivity can be achieved by teams with more effectively engaged employees.

AI is quickly opening a new frontier in the areas of business, corporate practices and governmental policy as we enter the age of sustainable development, in which the 17 SDGs are defining the development agenda for the nations of the globe. Cognitive issues often associated with human intellect are already being resolved by the deep learning capabilities of robots and machines (Goralski & Tan, 2020). Di Vaio et al. (2020) have underscored the significance of AI for accomplishing the SDGs and for attaining sustainable business models, highlighting that the adoption of AI can significantly impact the achievement of SDGs, including SDG10: Reduced Inequalities. Rane (2023) also asserted that AI helps to lessen inequality both inside and between nations by fostering inclusion and bridging the digital division.

Mediating effect of Adoption of Artificial Intelligence between Corporate Culture and Firm Engagement with SDG10: Reduced Inequalities (P7)

Digital business transformation is crucial for preserving competitiveness in the rapidly evolving and more difficult-to-manage corporate environment today (Rachinger, Rauter, Müller, Vorraber & Schirgi, 2018). This shift demands adaptation to the special traits and constant changes in digital technology, which calls for a new strategy for operations and organisational structure, therefore, organisations need to adopt a culture that values innovation and change to do this (Dabbous, Aoun Barakat & Merhej Sayegh, 2022). Besides, corporate culture fosters, maintains and strengthens the development of competent leadership within the company (Junça Silva & Coelho, 2023). Here is why top management and its leadership plays an important role in formulating a company’s culture.

Isensee, Teuteberg, Griese and Topi (2020) postulated that corporate culture affects how digital technologies are used in businesses and consequently, how AI is used for sustainable growth, including SDG10: Reduced Inequalities of the SDGs. Munir, Rasid, Aamir, Jamil and Ahmed (2022) further asserted that corporate culture is a crucial component of digital business transformation and has a significant impact on the success of the change in the whole,

highlighting the significance of adoption of AI with the culture of a company. Rakova et al. (2021) and Arrieta et al. (2020) showed the critical role that corporate culture plays in the adoption of AI.

According to Rane (2023), SDG10: Reduced Inequalities can be achieved through ensuring everyone has equal access to opportunities and information, thus, the adoption of AI comes in handy in circumstances as such. Conversely, some individuals believe that the increased use of AI will help address the issue of economic inequality, which is connected to SDG10: Reduced Inequalities (Goralski & Tan, 2020). In addition to the present situation on an individual basis, this unequal distribution of money, knowledge and power would also be concentrated nations and cities, resulting in an even greater global imbalance and obstructing the attainment of SDG10: Reduced Inequalities (Goralski & Tan, 2020). Therefore, AI has the capability to execute tasks that were previously limited to human experience more efficiently and quickly now.

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