Horizons Intermediary Journal of Business Research (HIJBR)

HORIZONS INTERMEDIARY

The impact of using artificial intelligence in management decisions on employee trust: the mediating role of moral perception

Bani Kinana, O. (2026). The impact of using artificial intelligence in management decisions on employee trust: The mediating role of moral perception. Horizons Intermediary Journal of Business Research, 1(1), 52–67.

Omar B. Bani Kinana

Department of Data science, School of Architecture, Computing and Engineering, University of east London, London, UK.

Corresponding author: Omar B. Bani Kinana, omarbk91999@gmail.com.

Article History:

Received: 2026-01-18

Revised: 2026-02-01

Accepted: 2026-02-06

Published: 2026-03-04

JEL classification: M10, O10.

Abstract

The growing use of artificial intelligence (AI) in managerial decision-making has raised critical concerns about its impact on employee trust and moral judgment within the organization. Although previous studies have recognized the effectiveness and objectivity of AI-aided decisions, little attention has been paid to the psychological processes by which AI affects trust. Drawing on Organizational Justice Theory, this paper examines how the use of AI-driven tools in management decision-making influences employees' trust in management and, specifically, whether employees' moral perceptions mediate the intervention's effect. The data were collected using a quantitative research design, and an online questionnaire was distributed to 317 employees working in public- and private-sector organizations in Spain. Partial Least Squares Structural Equation Modeling (PLS-SEM) was used to test the proposed model. The results show that the use of AI in decision-making has a positive effect on moral perceptions and on confidence in employee management. Additionally, employees' moral perceptions significantly and partially mediate the relationship between AI use and trust in management. These findings point to the fact that the trust-promoting impacts of AI are not influenced exclusively by technological efficiency but are largely influenced by ethical judgments of employees about managerial behavior. The research has contributed to the AI ethics and organizational trust literature by demonstrating that moral perception is a key factor in AI-based decision-making and by offering practical guidance to managers seeking to use AI responsibly without compromising employee trust.

Keywords: Artificial intelligence, decision-making, moral perception, employee trust, organizational justice.

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I. Introduction

The concept of AI-powered technology represents a radical form of power that is increasingly prevalent across domains, particularly in corporate management, where digital tools and applications are the most influential elements shaping decision-making processes (Bokan and Jacobson, 2025).

AI-based algorithms are an emerging programming paradigm that helps managers manage big data, making decisions more precise and objective, particularly in important decisions (Chrzanowska et al., 2024). Several advantages are evident as organizations continue to adopt technologies in their strategic and operational processes, including improved analysis, more effective resource allocation, and evidence-based decision-making (Kaggwa et al., 2024). It encourages leaders and other stakeholders to critically examine the effects of technology integration on employees' trust in the company's management (Vummadi & Hajarath, 2024).

Trust among employees is a fundamental factor that encourages organizational commitment, collaboration, and performance (Wen et al., 2025). Employees will feel more confident when managerial decisions are clear and ethical (Patil, 2024). Another particularly important mediator is moral perception, as it introduces an active component that shapes employees' predispositions regarding the fairness and impartiality of company management (Bian and Wang, 2024). This demonstrates that employees find it convenient to assess choices and actions within the organizational context and to share their personal and professional views (Chaturvedi and Dasgupta, 2024).

In order to explain, the moral implications of AI-assisted systems as perceived by the employees have exceptionally positive effects on the impressions they have on the management choices (Sadeghi, 2024). For example, when employees understand AI-enabled devices and applications as a reasonable solution that aligns with organizational values, changes and accommodations for growth may be more readily accepted (Vanneste and Puranam, 2024). This is the main pillar, a moral perception concept that serves as a significant intermediary between technological implementation and employee trust (Turlapati et al., 2024). This suggests that the effects of AI-based technologies on trust are mediated by employees' ethical judgments (Arora & Mittal, 2025).

Moreover, the context of AI-accelerated applications also shapes trust, which is directly influenced by contextual factors such as organizational culture, transparency mechanisms, and technological experiences (Triantari and Vavouras, 2024). This highlights that positive judgments can be cultivated within an organizational environment that prioritizes efficient communication (Song et al., 2025). Employees' personalities, such as their digital literacy, ethical standards, and attitudes toward prior technology integration, also shape digital use and related perceptions, which, in turn, affect trust outcomes (Klein et al., 2024).

The connection among AI-based managerial decisions, employees' moral perceptions, and trust is therefore key to the development of responsible strategies for implementing these technologies successfully (Zywiolek, 2024). Simultaneously, increasing ethical awareness and transparency cannot be overlooked, as the companies in question need to uphold and enhance staff trust (Sharma et al., 2025). This is the mediating action, and that is what the moral perceptions do (Yadav, 2024).

This research examines the role of moral perception in the relationship between the implementation of AI-capable systems in decision-making and employee trust. The study contributes to the discussion of technological morality and management practices by examining how moral judgment influences the acceptance of digital technologies. It provides useful information that encourages managers to use technologies responsibly and to build a fully trusting relationship in the workplace. Another implication of the findings is the need for appropriate policies, organizational transparency, and a moral climate that can sustain integration. (Siam, W. Z., & Alshurafat, H. 2024; Al Shbeil et al., 2023).

2. Literature Review

AI-assisted applications in management processes, including decision-making, support multiple functions, such as advanced analytics, performance assessment, and strategic planning (Narne et al., 2024). AI business models are more accurate in decision-making, more efficient, and less prone to cognitive biases that affect human judgment (Yesufu and Alajlani, 2025). Such applications enhance productivity through automated analyses, enabling managers to obtain faster responses that reduce knowledge bias, confirmation bias, and overconfidence that tend to affect final decisions. With decreasing prejudice and leveraging computing capacity, AI-controlled systems support data-driven, credible decisions, ultimately advancing overall organizational outcomes (Nawaz et al., 2024).

Moreover, AI real-time systems can handle large, diverse datasets that exceed human capacity and simultaneously enable data-driven knowledge to guide managerial processes (Dahmash, Alshurafat, Hendawi, Alzoubi, & Al Amosh, 2023; Suileek & Alshurafat, 2022). These technological advances also convey ethical messages, addressing accountability and transparency to motivate management to make moral decisions (Benabou et al., 2024).

It is referred to as the organizational trust- the beliefs of the employees that the management is reliable, which is acting in the general interests (Montealegre-Lopez, 2025). This trust is also intrinsically established by perceived fairness and integrity, which management regularly demonstrates (Zywiolek, 2024). As soon as staff members realize that AI-assisted decisions are made in a transparent environment, they are reassured that management actions and decisions are rational (Vereschak et al., 2024).

This is where the importance of moral perception lies, as it is the psychological lens through which employees analyze decisions, particularly those involving complex technologies (Al Masaeid et al., 2025). This underscores that employee ratings directly affect trust (Manda et al., 2025). The belief in the appropriateness of cutting-edge technologies is strengthened when employees perceive them as socially acceptable (Feldkamp et al., 2024). It also indicates that mediation in the relationship between technological implementation and trust involves moral perceptions (Daly et al., 2025).

The evidence indicates that technological change is insufficient in itself to establish the level of trust among employees. The most decisive features influencing trust are the ethical framing and the moral appraisals that assess the recent advances deliberately introduced by management. This underscores that organizations that actively discuss the moral arguments of technology projects and demonstrate ethical responsibility can positively affect employees' perceptions.

In an experimental study, employees' moral perceptions were examined as an intermediate variable to evaluate the effectiveness of technology on employee trust (Revillad, 2025). In a case in point, the results showed that managers openly used online applications and established a strong culture of honesty that employees valued. This obviously increased the trust scores by 35 percent. The other study reported that moral perception is also shaped by organizational context and culture (Wu & Yun, 2024). Firms that made ethical commitments created favorable assessments in favor of AI-guided programs and maintained cordial links among workers and business leaders. This builds trust because workers would be assured that management's understanding extends beyond ethical reasoning and operational expertise.

Although the literature analyzed the role of moral perception in enhancing the technological influence on trust, it had several gaps. Indicatively, most studies analyzed technological factors and organizational culture separately, with little attention to the psychological processes related to digital deployment, moral perception, and trust. The other limitation was evident in cross-cultural and sector-specific analyses, which appeared limited and constrained the ability to perceive moral issues, especially in business. Differences among people, including ethical sensitivity, technological literacy, and prior attitudes toward AI-enabled platforms and systems, were also not accounted for. Yet, they can profoundly inform understanding of how moral perceptions affect trust. Longitudinal designs should be employed in future research to determine whether moral perceptions and trust vary over time. The creation of elaborate models will further help organizations develop ethically sound strategies that value employee well-being.

3. Hypotheses Development

Processes with AI potential can enhance the accuracy and consistency of decisions and minimize the biases and errors that most humans exhibit (Mann, 2024). When employees perceive that data-driven decisions are objective and evidence-based, they feel confident that management is fair and competent, which fosters trust (Okon et al., 2024). Moreover, AI-based tools provide prompt, transparent feedback that demonstrates management's innovation, thereby increasing employees' confidence and respect (Hanandeh et al., 2025). This, in turn, further enhances the organization's engagement and integrity.

This supports the key principles upheld by Organizational Justice Theory, namely fairness and transparency in decision-making processes. Employees perceive the decision-making process as more equitable when AI-based tools are used regularly, thereby increasing the desired level of trust in management. As is well known, these tools minimize bias and foster cohesion, which together contribute to perceptions of distributive and procedural justice. As a natural consequence, employees will be

confident that the management is honest and just, and as such, devotion and participation will become permanent.

H1: AI-driven tools' usage in decision-making positively influences employees' trust in management

Artificial intelligence, enhanced systems, and methods offer objective, data-driven solutions that reduce personal biases and yield meaningful results (Tummalapalli et al., 2025). As soon as staff are assured that managerial decisions are made according to established algorithms rather than driven by personal whims, staff attitudes toward the morality of management increase significantly (Taslim et al., 2025). AI devices and tools can also ensure uniformity, particularly when implementing policies. The use of such digital means underscores that management adheres to ethical standards and employs straightforward practices that support evidence-based decision-making. This perceived ethical integrity increases employees' trust and moral commitment.

This suggests that employees' moral perceptions are enhanced by AI-powered decision-making, particularly through perceived fairness and transparency. The ethical and prudent use of technologies will foster procedural justice and lead to a sufficient state of moral integrity within the organization. These are the key pillars that underpin the Organizational Justice Theory's focus on fairness as the foundational basis of moral and ethical organizational behavior.

H2: AI-driven tools' usage in decision-making positively influences employees' moral perceptions.

Moral perception is an ideal cognitive lens for assessing corporate trustworthiness (Lu et al., 2025). It is also perceived as an ethical act that makes employees aware that managers prioritize organizational values (Alzboon et al., 2025). This fruitful orientation toward perceived morality and trust diminishes ambiguity and cynicism, thereby strengthening the psychological contract.

In Organizational Justice Theory, employees' moral perceptions influence their trust in management in the moment. Once employees perceive that management behavior is morally right, they gain confidence and respect, believing that leaders conduct their work ethically and adhere to the company's values. This mindset solidifies justice and, hence, encourages employees' moral behavior.

H3: Employees' moral perceptions positively influence trust in management

When managers use technology in decision-making, they motivate employees to consider ethical questions, i.e., fairness and accountability (Li & Nasir, 2025). In such a severe case, moral perception is the most significant, as it is an interpretive sense that analyzes current practices (Ara and Ahmad, 2025). This is because digital use does not directly affect trust; it only influences employees' moral judgments, which, in turn, affect trust levels. This underscores the importance of ethical considerations, arguing that organizations should provide accurate information about the appropriate applications of technology and align organizational ideals with favorable impressions.

Figure 1 shows the theoretical framework of this research. Organizational justice theory posits that employees' moral perceptions mediate the relationship between AI-powered decision-making tools and trust in management. When managers use technology ethically, employees will perceive that organizational decisions are fair, fostering trust and engagement. This hypothesises that moral perceptions are an active process that shapes employees' perceptions.

H4: Employees' moral perceptions mediate the relationship between AI-driven tools' usage in decision-making and employees' trust in management

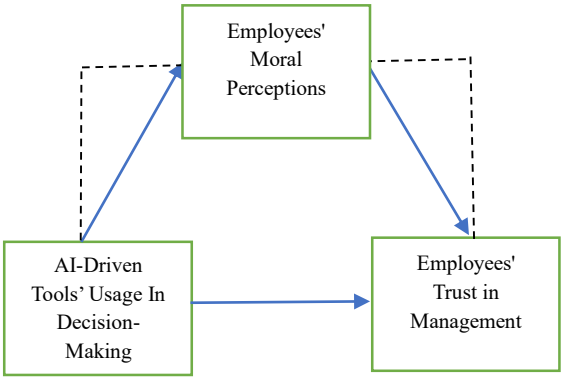

Figure 1 Conceptual Research Model

4. Methodology

4.1 Research Design

This Research employed a quantitative approach, as the most appropriate for testing cause-and-effect relationships among variables and for testing hypotheses within an explanatory model grounded in statistical analysis. The primary data collection instrument was a questionnaire, as it is an effective means of evaluating employees' perceptions and psychological outlooks regarding the use of artificial intelligence in management decision-making, ethical

awareness, and trust in the organization. Recent literature indicates that quantitative approaches based on questionnaires yield high accuracy and reliability for investigating trust, fairness, and ethical perceptions in technology-enabled organizational settings (Daly et al., 2025; Feldkamp et al., 2024; Montealegre-Lopez, 2025). The design is also aligned with studies investigating the effects of artificial intelligence on organizational behavior, which employ explanatory models based on mediating variables (Arora and Mittal, 2025; Żywiolek, 2024).

4.2 Population and Sample of Research.

The study sample comprises employees in organizations operating in the Spanish context, in both the public and private sectors, whose work environments are influenced by the use of AI-based tools or systems in management decision-making. Convenience sampling was adopted given the study's survey-based design and the use of an online questionnaire, a common method in the digital and ethical research field in modern organizations (Klein et al., 2024; Revillod, 2025). The sample was selected based on the diversity of demographic and professional features of participants, which contributes to the increased explanatory value of the findings and minimizes the impact of one organizational setting. Past research shows that sample diversity increases the validity of conclusions on ethical perceptions and trust in AI-enabled systems (Bian and Wang, 2024; Wu and Yun, 2024; Wen et al., 2025). In this regard, 317 valid questionnaires were obtained from 385 mailed questionnaires, yielding a response rate of 82.33%.

5. Data Analysis and Rustle

5.I Descriptive Analysis

5.I.I Descriptive Statistics for Variables

Table I presents descriptive statistics for the principal study variables: the use of artificial intelligence in decision-making (UAI), employees' moral perceptions (EMP), and employees' trust in management (ETM), based on 317 valid responses. Overall, the average scores indicate that respondents are relatively positive about AI-aided managerial practices. In particular, UAI has the highest mean ($M = 3.84$, $SD = 0.5952$), suggesting that employees are more likely to perceive the use of AI tools in managerial decision-making as frequent and established in their companies. This finding indicates the growing adoption of AI-based systems within organizations and is consistent with recent studies on the normalization of data-driven and algorithmic assistance in managerial decision-making (Daly et al., 2025; Montealegre-López, 2025). Compared with other items, employees' moral perceptions (EMP) have a moderately high mean ($M = 3.40$, $SD = 0.9414$), indicating that respondents tend to view the application of AI as a morally acceptable, fair, and transparent practice. However, there is greater variation in individual perceptions. Employee confidence in management (ETM) has the lowest mean ($M = 2.96$, $SD = 0.9164$), indicating a more skeptical or neutral attitude toward management trust, despite the presence of AI-supported decision-making. This trend suggests that, although AI use is comparatively well developed, trust in management may be based on psychological and contextual factors beyond technology use, including ethical framing and transparency systems.

In terms of distribution, the skewness and kurtosis of all variables are within acceptable limits (skewness between -0.057 and 0.068; kurtosis between -0.774 and 0.598), indicating that the data are approximately normally distributed. Close values of skewness indicate an approximately equal distribution of responses, with little bias toward extreme categories. In contrast, negative kurtosis values suggest that the distributions are slightly flatter than the normal curve, which is typical in perception-based survey research. These findings confirm that the data can be used in subsequent multivariate analyses (e.g., PLS-SEM), as they do not violate several major assumptions regarding distributional properties (Hair 2014). Taken together, the descriptive statistics provide preliminary empirical evidence that employees are aware of the existence and applicability of AI to managerial decision-making, moderately approve of its moral legitimacy, and exhibit less enthusiastic trust in management. This empirical trend is conceptually consistent with the proposed mediating role of moral perceptions in the relationship between AI use and trust.

Table 1 Descriptive Statistics of the Study Variables

Variable	Mean	SD	Skewness	Std. Error	Kurtosis	SD
UAI	3.83	0.59	-0.057	0.137	-0.774	0.273
EMP	3.40	0.94	0.068	0.137	-0.598	0.273
ETM	2.96	0.91	0	0.137	-0.642	0.273

5.I.2 Demographic Profile

Table 2 summarizes the demographic information of the respondents and provides a summary of the sample composition. The method utilized in the empirical analysis.

With respect to gender distribution, females accounted for 52.4% (n = 166) and males for 47.6% (n = 151) of respondents. Including gender as a variable reduces the risk of gender-based bias. It strengthens the validity of the results, particularly in studies examining perceptions of technology, ethics, and trust, because prior research indicates that gender diversity may affect ethical sensitivity and attitudes toward AI-assisted decision-making. The sample is well distributed across age groups, with the highest proportions in the 2534 (24.9) and 3544 (25.6) age groups. This means that most respondents are in active or mid-career stages, which is particularly important for the study, as these groups are more likely to be directly involved in AI-based managerial systems and decision-making processes in organizations. The presence of both younger workers (18.6% younger than 25 years) and older workers (12.0% older than 55years) also contributes to sample heterogeneity and supports generalizing the study results to other career stages.

Regarding educational background and professional experience, the sample exhibits relatively high levels of human capital. Over 50 percent of respondents hold a bachelor's degree (54.9%), with a significant number holding postgraduate qualifications (27.1% master's and 2.8% PhD). This educational profile assumes that participants possess adequate cognitive and analytical abilities to assess sophisticated managerial practices, including the ethical and trust-related aspects of AI-based decision-making. Also, the work experience is biased to the older employees, 50.2% experience over ten years of professional experience, then 30.9% experience between five and ten years. Experience levels are especially significant in research on trust and moral perception, since experienced employees may have developed more reliable assessments of management integrity and fairness. Lastly, the sectoral distribution indicates that employees are more likely to be employed in the private sector (64.4%) than in the public sector (35.6%), reflecting the broader deployment of AI technologies in the private sector and the continued inclusion of a significant proportion of public-sector employees. Overall, the demographic description indicates a diverse, professionally mature sample that enhances the study's explanatory capacity and supports examining moral perceptions as an intervening variable between AI use and trust in management.

Table 2: Demographic Profile of the Respondents

Question	Answer	Frequency	Percent	Cumulative Percent
gender	Male	151	47.6	47.6
	Female	166	52.4	100.0
	Total	317	100.0	
age group	Under 25	59	18.6	18.6
	25–34	79	24.9	43.5
	35–44	81	25.6	69.1
	45–54	60	18.9	88.0
	55 and above	38	12.0	100.0
	Total	317	100.0	
education level	High School	48	15.1	15.1
	Bachelor's	174	54.9	70.0
	Master's	86	27.1	97.2
	PHD	9	2.8	100.0
	Total	317	100.0	
years' work experience	Less than 5 years	60	18.9	18.9
	5–10 years	98	30.9	49.8
	More than 10 years	159	50.2	100.0
	Total	317	100.0	
sector type	Public	113	35.6	35.6
	Private	204	64.4	100.0
	Total	317	100.0	

5.2 Measurement Model Assessment

The measurement model. The analysis will begin with a review of indicator reliability and internal consistency, as presented in Table 3. Factor loadings for all measurement items are large, ranging from 0.760 to 0.859, which exceeds the generally accepted threshold of 0.70 (Hair et al., 2019). This means that all indicators are important within their respective latent constructs. The constructs UAI, EMP, and ETM have consistently high loadings, indicating that the items are sufficient to measure the conceptual domains they are intended to measure and are reflective of a logical operationalization of the research variables (Cheung et al., 2024).

Cronbach's alpha and composite reliability are also evidence of internal consistency. The alpha coefficients are between 0.837 and 0.862, and composite reliability (rho c) is between 0.891 and 0.906, which are well above the recommended value of 0.70 (Cheung et al., 2024; Hair et

al., 2019). These findings indicate that the indicators within each construct exhibit high internal consistency, suggesting that the measurement scales are stable and reliable. Relatively higher composite reliability values than Cronbach's alpha are expected in PLS-SEM settings and provide additional support for the measurement model's strength.

Convergent validity is established using the Average Variance Extracted (AVE) values reported in Table 3. All constructs exhibit AVE values that exceed the 0.50 threshold (Hair et al., 2019; Fornell & Larcker, 1981), ranging from 0.671 to 0.707. This implies that, on average, each construct accounts for more than half of the variance in its indicators, indicating that the items converge to their theoretical constructs. A combination of factor loadings, factor reliabilities, and AVEs suggests that the measurement model meets the major criteria of reliability and convergent validity.

Table 3 Measurement Model Assessment (Reliability and Convergent Validity)

	Factor Loading	α	CR (rho_a)	CR (rho_c)	AVE
UAI1	0.859	0.849	0.868	0.898	0.687
UAI2	0.838				
UAI3	0.760				
UAI4	0.855				
EMP1	0.853	0.837	0.847	0.891	0.671
EMP2	0.780				
EMP3	0.820				
EMP4	0.821				
ETM1	0.854	0.862	0.863	0.906	0.707
ETM2	0.827				
ETM3	0.831				
ETM4	0.852				

Table 4 presents the collinearity diagnostics based on the Variance Inflation Factor (VIF) values to ensure that multicollinearity does not compromise the model's estimates. The VIF values range from 1.693 to 2.276 and are well below the commonly used threshold of 5 (Kock 2015) in PLS-SEM analyses. These findings suggest that collinearity among indicators is not a concern and that each item makes a unique contribution to the construct, as evidenced by distinct standard errors and path estimates.

Table 4 Collinearity Assessment (VIF Values)

Indicator	VIF	Indicator	VIF	Indicator	VIF
UAI1	2.013	EMP1	1.931	ETM1	2.180
UAI2	1.927	EMP2	1.693	ETM2	1.995
UAI3	1.708	EMP3	1.882	ETM3	1.896
UAI4	2.067	EMP4	1.843	ETM4	2.276

The Heterotrait Monotrait (HTMT) ratio is initially used to assess discriminant validity, as presented in Table 5. All the HTMT values fall below the recommended cutoff of 0.85, with the highest value observed for EMP-ETM (0.626) (Henseler et al., 2015). This implies that the constructs are empirically distinct and that respondents can distinguish among perceptions of AI use, moral judgments, and trust in management. The relatively moderate HTMT values also suggest that, although conceptually similar, the constructs are not highly overlapping.

Moreover, the Fornell-Larcker criterion is used to support the discriminant validity. The square root of the AVE (shown on the diagonal) of each construct is higher than the inter-construct correlations (Henseler et al., 2015). This trend indicates that each construct exhibits greater variance among its indicators than other constructs in the model. Overall, the results of the reliability, convergent validity, collinearity, and discriminant validity tests indicate that the measurement model is sound and provides a solid basis for further analysis of structural relationships and hypothesis testing.

Table 5 Discriminant validity

Heterotrait–Monotrait Ratio (HTMT)			
	EMP	**ETM**	**UAI**
EM			
ETM	0.626		
UAI	0.451	0.619	
Fornell–Larcker Criterion			
EMP	**0.819**		
ETM	0.536	**0.841**	
UAI	0.394	0.544	**0.829**

5.3 Structural Model Assessment

Partial Least Squares Structural Equation Modeling (PLS-SEM) was used to analyze the hypothesized relationships among UAI, EMP, and ETM, following established guidelines for variance-based SEM in technology and management research (Hair et al., 2019; Henseler et al., 2016). Figure 2 presents the estimated structural model, the standardized path coefficients, and the explained variance (R2) for the endogenous constructs. The model indicates that UAI accounts for a significant proportion of variance in EMP (R2 = 0.156), whereas the combination of UAI and EMP accounts for a substantial proportion of variance in ETM (R2 = 0.419). R2 in PLS-SEM is understood as a measure of the model's explanatory power, and such values are typically considered to have significant predictive value in behavioral and organizational settings (Hair et al., 2019; Streukens and Leroi-Werelds, 2016).

The bootstrapping results are shown in Figure 3 and indicate the statistical significance of the structural paths. The statistical inference in PLS-SEM relies on bootstrapping, which facilitates sound significance tests of direct and indirect effects without distributional assumptions (Henseler et al., 2016; Streukens and Leroi-Werelds, 2016). All direct relationships are significant and positive, indicating that the application of AI in decision-making is associated with more positive moral perceptions among employees and increased trust in management. Furthermore, the EMP-to-ETM road demonstrates that employees' moral judgments lie at the core of trust formation. The bootstrapping process further supports the robustness of the estimates, with all paths showing p-values below conventional significance levels, indicating the stability of the structural relationships and the consistency of the model's theoretically grounded assumptions (Streukens and Leroi-Werelds, 2016).

Table 6 presents several goodness-of-fit indices used to evaluate overall model fit. The standardized root mean square residual (SRMR) value of 0.071 for the saturated and estimated model is below the commonly used threshold of 0.08, indicating an acceptable degree of approximate fit (Hu and Bentler, 1999; Henseler et al., 2016). Besides that, the normed fit index (NFI) of 0.835 indicates a satisfactory incremental fit, where cutoffs of fit indices in component-based SEM have been discussed as context-dependent; higher values of 1 indicate better fit and are typically reported alongside SRMR in PLS-SEM studies (Hair et al., 2019; Henseler et al., 2016). The fit indices for both the saturated and estimated models further indicate that the model is appropriately specified and does not exhibit gross misspecification (Henseler et al., 2016).

The other fit measures, such as d_ULS (0.396) and d_G (0.169), also support the structural model's suitability. Such discrepancy-based indices have been proposed as supplementary model-fit diagnostics for PLS-SEM to assess the distance between the observed and model-implied correlation structures, particularly in developments that facilitate confirmatory evaluation in variance-based SEM (Henseler et al., 2016). Although the chi-square statistic ($\chi^2 = 100.244$) is reported in full, it is not the primary decision rule in most practical SEM settings, as chi-square and other fit indices are sensitive to sample size (Hu and Bentler, 1999; Henseler et al., 2016).

Taken together, the findings from the structural model evaluation demonstrate that the proposed model is not only statistically sound but also theoretically relevant. The model fit indices are acceptable, the path coefficients are significant, and the explained variance is moderate, providing strong empirical evidence for the hypothesized framework, in accordance with the recommended practices for reporting in PLS-SEM studies (Hair et al., 2019; Henseler et al., 2016). Notably, the results highlight the primary role of moral perceptions of employees as one of the main explanatory factors according to which AI-driven decision-making affects trust in the management and suggest a good ground to test hypotheses and a consistent framework to explain theoretical and practical implications.

Table 6 Model Fit Indices

Fit Index	Saturated Model	Estimated Model
SRMR	0.071	0.071
d_ULS	0.396	0.396
d_G	0.169	0.169
Chi-square	100.244	100.244
NFI	0.835	0.835

Table 7 Structural Model Results (Direct and Indirect Effects)

H	Path	Effect Type	β	STDEV	T-value	p-value	Result
H1	EMP to ETM	Direct	0.381	0.087	4.398	0.000	Supported
H2	UAI to EMP	Direct	0.394	0.084	4.721	0.000	Supported
H3	UAI to ETM	Direct	0.394	0.085	4.615	0.000	Supported
H4	UAI to EMP to ETM	Indirect	0.150	0.047	3.201	0.001	Supported

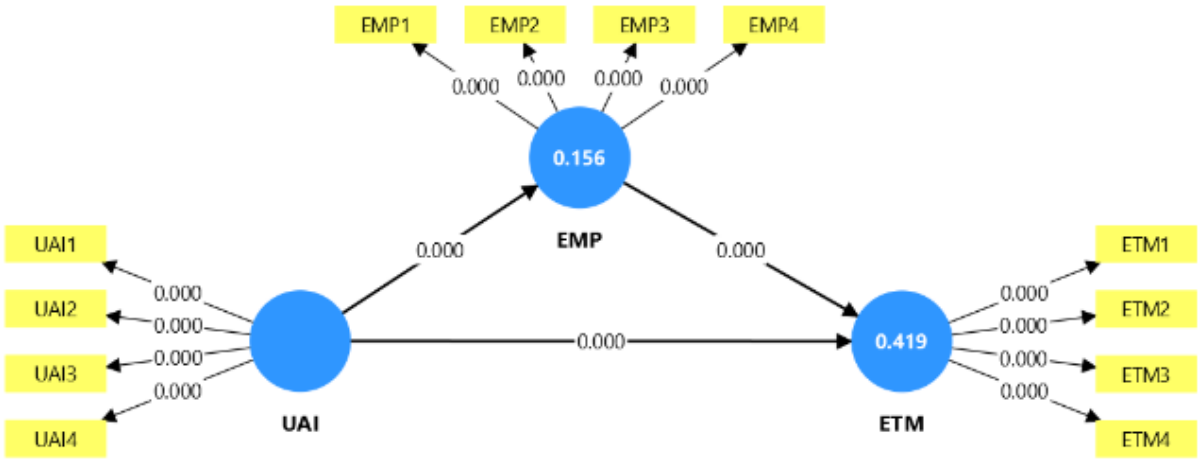

Figure 2 Bootstrapping Results of the Structural Model

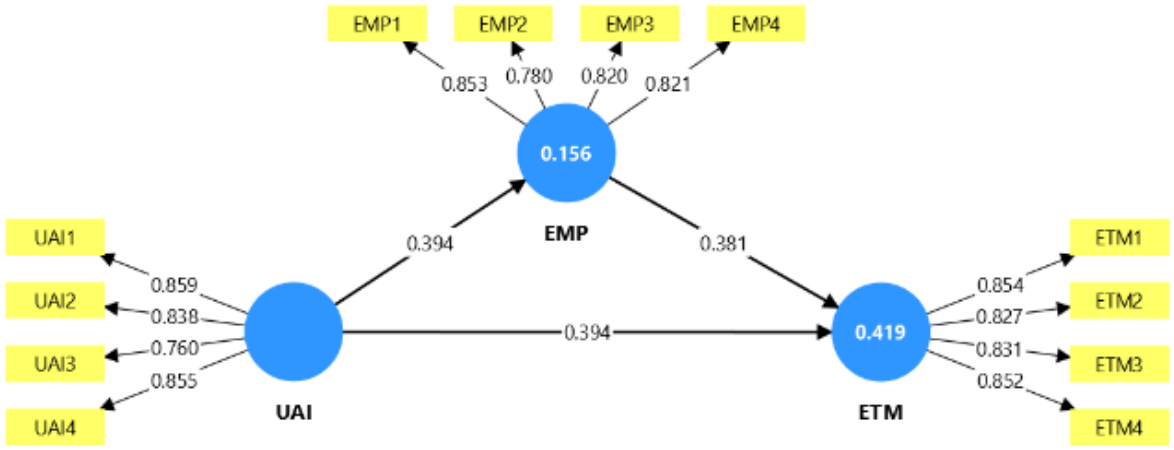

Figure 3 Structural Model Estimation Using PLS-SEM

5.4 Path Coefficients

Table 7 presents the findings of the structural models, direct and indirect path coefficients, and provides empirical evidence for the hypotheses. In general, the results show that all relationships proposed in the hypotheses are positive and statistically significant, which provides strong support for the theoretical framework. The size, direction, and significance of the estimated paths indicate that the use of AI-driven tools in decision-making, employees' moral perceptions, and employees' trust in management are interconnected systematically in the organizational setting under investigation.

The findings are strongly consistent with H1, which posits that employees' moral perceptions positively affect trust in management. The association between EMP and ETM is positive and meaningful ($\beta = 0.381$, $t = 4.398$, $p = .001$), indicating that higher perceived moral integrity, fairness, and ethical behavior are associated with greater trust in management. This result aligns with previous studies that underline the fact that trust is deeply embedded in moral judgments of the employees concerning the conduct and decision-making of the managers (Feldkamp et al., 2024; Montealegre-López, 2025). Regarding organizational justice, employees who believe that managerial behaviors are morally grounded tend to regard leaders as legitimate and trustworthy, supporting the central role of moral cognition in trust development.

H2, which assumed that the use of AI-driven tools in decision-making had a positive impact on employees' moral perceptions, is also supported. The UAI-EMP relationship is positive and statistically significant ($\beta = 0.394$, $t = 4.721$, $p = 0.000$), indicating that the use of AI-based systems is associated with more favorable views of fairness, transparency, and ethical behavior. This finding is consistent with recent research suggesting that data-driven and algorithmic decision-making can improve perceptions of procedural justice by reducing arbitrariness and personal bias, although these systems must be used responsibly (Bian and Wang, 2024; Daly et al., 2025). The discovery highlights that the adoption of AI is not only a technical change but also influences employees' moral interpretations of managerial practices.

The direct connection that is suggested in H3, according to which the use of AI-based tools in the decision-making process has a positive impact on the trust of employees in the management, is also justified. The positive path coefficient between UAI and ETM is statistically significant ($\beta = 0.394$, $t = 4.615$, $p < 0.001$), indicating that staff members are more likely to demonstrate greater trust in management when AI tools are actively used in decision-making. This result is consistent with prior empirical evidence indicating that AI-assisted decisions may signal managerial competence, consistency, and objectivity, thereby reinforcing perceptions of trust (Vanneste and Puranam, 2024; Wen et al., 2025). Nevertheless, the existence of this direct effect, alongside the mediating pathway, indicates that trust is not driven solely by technological use but also by employees' moral perceptions of this use.

The mediation hypothesis (H4) is supported by a significant indirect effect of UAI on ETM via EMP ($\beta = 0.150$, $t = 3.201$, $p = 0.001$). The results indicate that employees' ethical perceptions partially mediate the relationship between AI-driven decision-making and trust in management. Put differently, the use of AI will have direct and indirect effects on trust, as it influences employees' ethical judgments of managerial behavior. This observation is theoretically significant, as it supports the argument that moral perception is a primary psychological process linking technological practices to relational outcomes within organizations (Arora and Mittal, 2025; Revillod, 2025). This evidence of a large mediation effect supports the idea that trust in AI-enabled environments cannot be assumed; rather, it is constructed through employees' moral sense-making.

The path coefficients provide strong empirical evidence for the proposed model and underscore the key role of moral perceptions in interpreting the trust implications of AI-supported managerial decision-making. The results build on the existing body of research by showing that, although AI use can directly influence trust, the more profound and long-term effect occurs through employees' moral assessment. The insight adds to the current discussions on the ethical AI adoption in companies and supports the significance of aligning technological innovation with ethical transparency and value-driven management practices.

5.5 Predictive Accuracy and Effect Size Assessment (R^2 and f^2)

Table 8 presents the explanatory power (R2) and effect size (f2) of the structural model, providing insight into the model's predictive accuracy and the relative contribution of each exogenous construct to the endogenous variables. The findings suggest that the use of AI-driven tools in decision-

making and employees' moral perceptions account for a significant proportion of employees' trust in management (ETM), with R2 = 0.419 and adjusted R2 = 0.407. In general, based on widely recognized rules in PLS-SEM, R2 values of 0.25 are weak, 0.50 moderate, and 0.75 substantial, indicating that the model has moderate predictive capacity for trust-related outcomes (Hair et al., 2019). Such an amount of explained variance is especially significant in organizational and behavioral studies, where trust is shaped by a variety of both contextual and psychological variables.

The analysis of the effect size also explains the relative significance of the predictor constructs. The f2 value indicates that employees' moral perceptions have a moderate influence on trust in management (f2 = 0.211), suggesting that these perceptions are the most important in shaping trust judgments. Similarly, the use of AI-driven tools has a moderate impact on employees' moral perceptions (f2 = 0.184) and trust in management (f2 = 0.225). These results imply that the use of AI can positively affect ethical assessments and trust-building, and that moral perceptions are an essential explanatory factor in the model. Combined, the R2 and f2 findings support the relevance of the proposed framework for prediction and the theoretical claim that trust in AI-enhanced organizations is the outcome of the collaboration between technological practices and employees' moral sense-making.

Table 8 Structural Model Assessment (Effect Size and Explained Variance)

Endogenous Construct	Predictor	f^2 Effect Size	R^2	Adjusted R^2
ETM	EMP	0.211	0.419	0.407
EMP	UAI	0.184	0.156	0.147
ETM	UAI	0.225	0.419	0.407

6. Discussion

This paper aimed to investigate how the use of AI-based tools in managerial decision-making affects employee trust in management and how employee moral perceptions mediate this relationship. The results provide solid, consistent empirical evidence for the model under consideration, demonstrating that AI, moral perceptions, and trust are tightly interconnected in the modern organizational environment. Notably, the findings are relevant to the previous studies because they indicate that the trust-enhancing potential of AI does not act only via technological efficiency, but rather via the process of ethical sense-making of employees, which is a crucial psychological mechanism to influence trust judgments (Arora and Mittal, 2025; Feldkamp et al., 2024; Montealegre-Lopez, 2025).

The strong direct correlation between the use of AI-driven tools and employees' trust in management supports Hypothesis 1. It is consistent with the growing body of literature indicating that algorithmic and data-driven decision-making may be indicative of managerial competence, consistency, and objectivity. The more employees believe that decisions are made through systematic analysis rather than subjectively, the more they regard management as reliable and capable (Vanneste and Puranam, 2024; Wen et al., 2025; Vereschak et al., 2024). The comparatively high path coefficient in the current research indicates that the adoption of AI, in itself, can foster trust by reducing uncertainty and perceived arbitrariness in managerial behavior. This observation supports claims that AI-assisted decisions, when appropriately implemented, may lead to greater procedural clarity and predictability, which are major pillars of trust in the framework of organizational justice (Feldkamp et al., 2024; Zywiolek, 2024).

In addition to this direct effect, Hypothesis 2 is supported by the results, which show that the use of AI-driven tools positively affects employees' moral perceptions. This observation is especially notable, as it emphasizes that employees do not regard AI as an unbiased technical tool but as a practice with ethical implications. Consistent with prior literature, AI systems that minimize personal bias, enhance transparency, and ensure uniform rule implementation are more likely to reinforce perceptions of fairness and ethical standards (Bian and Wang, 2024; Daly et al., 2025; Turlapati et al., 2024). In this respect, AI is a symbolic signifier of management's moral intentions and a promise of being unbiased and evidence-based, rather than relying on discretionary or politicized decision-making.

Hypothesis 3, which suggested a positive correlation between employees' moral perceptions and their trust in management, is also well supported. This finding is consistent with organizational justice theory, which suggests that the cognitive basis of trust is grounded in employees' assessments of fairness, integrity, and ethical behavior. When employees perceive managerial actions as morally correct, they are more likely to ascribe benevolent motives and legitimacy to the leadership, thereby enhancing trust

(Feldkamp et al., 2024; Montealegre-López, 2025; Manda et al., 2025). The current results align with prior empirical studies indicating that moral judgments serve as a filter through which employees perceive organizational practices, particularly in the context of complex, opaque technologies such as AI (Al Masaeid et al., 2025; Lu et al., 2025).

Above all, the mediation analysis provides strong support for Hypothesis 4, which posits that employees' moral perceptions partially mediate the relationship between AI-based decision-making and trust in management. This finding is a major contribution to the literature, as it empirically demonstrates that trust in AI-based organizations is not a natural consequence of technological use. Rather, trust is created through employees' moral interpretation of management's use of AI (Arora and Mittal, 2025; Revillod, 2025; Yadav, 2024). Although AI use directly affects trust, a significant portion of its impact is mediated by moral perceptions, underscoring the importance of ethical assessment in shaping relational outcomes.

The bias in the mediation also indicates that AI-based decision-making is multilevel. On the one hand, AI increases trust by enhancing decision quality, consistency, and efficiency. Conversely, the more profound and lasting effect of these technologies depends on whether employees perceive them as aligned with organizational values and ethical standards. This two-way road helps explain why some organizations gain trust after adopting AI, whereas others face resistance or mistrust despite the level of technological advancement (Klein et al., 2024; Sadeghi, 2024; Wu and Yun, 2024). The results thus reconcile apparently conflicting findings in prior research by positing moral perception as a central explanatory factor.

The findings are further nuanced within the context of the Spanish organizational environment examined in this paper. The fact that employees in both the public and private sectors are incorporated indicates that the observed relationships are not limited to a single institutional logic. Whereas AI can be implemented more quickly in the context of private organizations, the values of fairness, accountability, and legitimacy, which are inextricably connected to moral perception and trust, are prevalent in the context of the public sector (Bian and Wang, 2024; Zywiolek, 2024). The fact that the heterogeneous sample supports all hypotheses indicates high confidence in the overall applicability of the proposed model.

Collectively, the discussion shows that AI-based managerial decision-making should be understood as a socio-technical phenomenon rather than a technological intervention. The moral aspects perceived by employees regarding AI center on fairness, transparency, and ethical consistency. When such moral assessments are favourable, AI will be a trust-enhancing process; when they are unfavourable or unclear, trust can be destroyed irrespective of technical efficiency. This observation contributes to contemporary debates on the responsible implementation of AI by highlighting the psychological and ethical dimensions of trust development in AI-powered organizations (Sharma et al., 2025; Triantari and Vavouras, 2024; Żywiolek, 2024).

7. Conclusion

The research presents a literature review on artificial intelligence, organizational trust, and ethical decision-making, making several significant theoretical contributions. First, it contributes to the current body of knowledge by empirically integrating moral perception as an intervening variable between AI-based decision-making and trust in management, thereby extending organizational justice theory to AI-based management practices (Feldkamp et al., 2024; Daly et al., 2025; Arora and Mittal, 2025). Second, the results contribute to the existing literature on AI ethics and demonstrate that employees' moral judgments are not marginal but central to interpreting the impact of AI on relational outcomes in organizations (Bian and Wang, 2024; Manda et al., 2025; Yadav, 2024). Lastly, empirically validating a dual-pathway model, direct and indirect, the study makes it possible to reconcile contradictory results of previous studies on AI and trust, which provides a more detailed and psychologically relevant explanation (Montealegre-Lopez, 2025; Revillod, 2025; Wen et al., 2025).

In practice, the results can provide clear guidelines for managers and policymakers seeking to use AI without risking employee trust. The findings indicate that merely implementing AI tools is insufficient; organizations must be proactive in ensuring that employees view these tools ethically. Moral perceptions and, consequently, trust can be improved through transparent communication, ethical principles, and employee participation in AI-related decisions (Sharma et al., 2025; Taslim et al., 2025; Song et al., 2025). When implementing AI systems, managers are expected to prioritize equality, responsibility, and bias minimization, and to regard the technology as an aid to ethical governance rather than a control mechanism. Leaders

can build long-term trust and acceptance among employees by aligning AI implementation with organizational values (Vanneste and Puranam, 2024; Wen et al., 2025; Żywiolek, 2024).

8. Limitations and Future Research Directions

Although this study has made contributions, it has limitations that also offer future research directions. To begin with, the cross-sectional design precludes strong causal conclusions and the monitoring of changes in moral perceptions and trust over time. Longitudinal research could test changes in employees' ethical ratings as they become more familiar with AI systems. Second, convenience sampling, used in one national context, may limit the external validity of the results. The model can be replicated across various cultural and institutional contexts to examine potential contextual differences in moral perception and trust formation. Lastly, further unpacking of the circumstances in which AI enhances or diminishes trust may be achieved by including additional psychological or organizational moderators in future studies, such as ethical leadership, transparency mechanisms, or AI explainability.

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