Quantifying the Unquantifiable: AI-Enabled Human-Capital Valuation as the Missing Link in HR's Journey to the CEO Suite

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Abstract. Human Resource (HR) professionals remain under-represented as Chief Executive Officers (CEOs), particularly in South Asia, despite HR's expanding strategic mandate. Research increasingly attributes this discrepancy to HR's failure to capture its value in quantifiable, investor-relevant terms. This concept paper blends the early Human Capital Reporting (HCR) standard codified in ISO 30414: 2018 with its 2025 revision with Artificial Intelligence (AI) analytical capability to propose a data-driven path for increasing HR's strategic credibility. Grounding its methodology in Human Resource Accounting, HR Audit, and the Balanced Scorecard perspectives, this study formulates the way AI can automate and aggregate human-capital measurement across the ISO 30414 categories, converting workforce data into performance measures valued financially in terms of Return on Investment (ROI) and Return on Assets (ROA). According to the Resource-Based View, Socio-Technical Systems Theory, and Institutional Theory, the proposed model follows the causal path AI-based quantification → strategic-partner role → perceived strategic credibility → HR-to-CEO readiness, moderated by top-management support and organizational data culture. Leaning on the use of ISO-conformant metrics as AI-driven analytics, predictive workforce modeling, productivity forecasting, and human-capital valuation dashboards, the model repositioning HR as a calculable asset class, instead of as a cost center. The article is valuable to both practice and scholarship because it illustrates how AI can bridge the deep-seated measurement gap that limits HR's ascendancy to enterprise leadership.

Keywords: Human Capital Reporting, Artificial Intelligence (AI), People Analytics, HR Accounting, CEO Pipeline, ISO 30414, Human-Capital Valuation

1 Introduction

Despite its centrality to organizational capability building, Human Resource Management (HRM) continues to face a chronic legitimacy deficit in the C-suite. Globally, fewer than 5% of CEOs come from HR backgrounds, and in South Asia this figure is even lower (Ulrich et al., 2021). Scholars and practitioners increasingly argue that HR's

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limited progression to enterprise leadership stems not from a lack of strategic contribution but from the inability to **quantify human capital in a financial language that boards and investors recognize** (Boudreau & Cascio, 2022).

AI advancements increasingly allow HR to shift from qualitative judgment to quantifiable, analytics-driven decision-making (Levenson, 2021; Minbaeva, 2021). Human Capital Reporting frameworks such as ISO 30414 establish a standardized basis for human-capital disclosure (International Organization for Standardization, 2018, 2025). Global investor and regulatory pressures continue to expand expectations for transparent and comparable reporting (McKinley & Webster, 2019). When combined with AI, these indicators evolve from static HR reports into **predictive valuation engines** linking people actions to financial outcomes (Davenport et al., 2020; Varalakshmi et al., 2025).

The present study addresses three central research questions:

1. **Why HR remains under-represented in the CEO pipeline** despite its strategic significance.
2. **How ISO-standardized human-capital metrics**, combined with AI, can strengthen HR's strategic credibility.
3. **How AI-enabled quantification serves as a catalyst** for HR's transition from an operational function to a CEO-eligible strategic partner.

Accordingly, the paper proposes a theory-driven conceptual model that explains the causal pathway by which AI-enabled quantification influences HR's strategic legitimacy and ultimately HR-to-CEO readiness.

1.1 Background and Problem Context

The "HR-to-CEO gap" has persisted for decades. While HR leaders often oversee culture, leadership pipelines, workforce planning, and capability development, core determinants of organizational performance, they rarely ascend to CEO roles (Ulrich, 2022; O'Reilly & Chatman, 2020). Scholars attribute this to three structural challenges:

The Credibility Deficit in HR: Boards and investors traditionally prioritize financial, operational, and technological indicators when evaluating enterprise performance. HR metrics: employee engagement, leadership quality, learning investment, turnover, are often perceived as "soft," lacking standardization, or non-comparable across organizations limiting their impact in board-level decision-making (Ulrich & Dulebohn, 2015). This undermines HR's claim to strategic influence.

Absence of Standardized Valuation of Human Capital: Until recently, no globally accepted standard existed to quantify human-capital value. ISO 30414's introduction in 2018, and its 2025 expansion, provided the first comprehensive framework for comparable, auditable human-capital disclosures. Yet adoption remains slow, and most organizations lack the analytical capability to convert these indicators into predictive or financial metrics (McKinley & Webster, 2019).

HR's Limited Use of AI and Advanced Analytics: Although AI has transformed marketing, finance, and operations, HR has lagged in its adoption of advanced analytics. Where AI is used, primarily in recruitment or automated screening, its potential for financial valuation and strategic decision-making remains unrealized (Levenson, 2021; Minbaeva, 2021). To shift perceptions from "cost center" to "value creator," HR must demonstrate financially relevant predictive insights, not descriptive reports.
The intersection of AI capability and ISO-standardized metrics presents a historic opportunity to close this valuation gap. When ISO-standardized indicators are integrated with AI-driven analytics, they become predictive valuation tools capable of linking workforce dynamics with financial outcomes (Davenport et al., 2020; Varalakshmi et al., 2025). This paper aims to operationalize this potential through a theory-rooted model of AI-enabled human-capital valuation.

2 Literature Review

2.1 Human Resource Accounting and the Historical Challenge of Valuation

Human Resource Accounting (HRA) has long attempted to assign financial value to people-related investments such as training, development, leadership capability, and workforce stability. Early models (e.g., Lev & Schwartz, 1971) demonstrated that workforce value could be estimated through discounted future earnings, but organizations largely ignored HRA due to its complexity, lack of standardization, and poor alignment with financial reporting systems (Minbaeva, 2021). Contemporary scholars such as Minbaeva (2021) and Levenson (2021) argue that HRA remains conceptually strong but practically under-utilized because HR lacks mechanisms to generate reliable, standardized data that can withstand financial scrutiny.

Recent advances in AI-enabled analytics offer a pathway to address this long-standing implementation gap by automating workforce data extraction, enabling predictive modelling of employee lifetime value, and dynamically linking people metrics with financial outcomes. In this new paradigm, HRA becomes operationally feasible, verifiable, and repeatable. Prior research has also highlighted the importance of rigorously conceptualizing human-capital constructs to enable meaningful measurement and valuation (Gunathilake & Jayasooriya, 2022a, 2022b).

2.2 Human Capital Reporting (ISO 30414) and the Need for Standardization

The publication of ISO 30414:2018 marked a significant milestone in human-capital measurement (ISO, 2018; McKinley & Webster, 2019). The standard defines 58 key metrics across categories such as: organizational culture, leadership capability, resourcing, recruitment, and mobility, learning and development, diversity and inclusion, workforce cost and productivity, compliance and ethics (ISO, 2018).

The ISO 30414:2025 revision introduces expanded reporting expectations, reflecting increased global pressure for transparency in human-capital disclosures and ESG reporting (ISO, 2025). As McKinley and Webster (2019) observe, ISO 30414 provides HR leaders with legitimacy through global recognition, comparability through benchmarking across organizations and regions, and auditability by enabling HR metrics to attain governance status comparable to financial indicators.

Yet ISO 30414 metrics, in their raw form, remain descriptive. They prescribe what to measure, but not how to interpret, predict, or financially quantify their strategic value, a gap that AI-enabled analytics help address through automation and modelling (Levenson, 2021; Minbaeva, 2021).

2.3 AI and People Analytics: From Descriptive to Predictive and Prescriptive Value

AI adoption in HR has grown rapidly, especially in talent acquisition, performance prediction, and employee experience (Minbaeva, 2021). However, most organizational implementations remain tactical for resume screening, chatbot-driven candidate interaction, basic sentiment analysis, algorithmic performance flags.

The next frontier is the integration of AI for financial valuation of human capital, where AI correlates ISO indicators with organizational profitability, predicts workforce productivity and stability, forecasts human-capital ROI scenarios, calculates optimal workforce configurations, simulates leadership pipeline risks.

Recent research demonstrates that AI-augmented analytics significantly enhance the credibility of HR insights, especially when models produce financially relevant indicators (Davenport et al., 2022). Firms with mature people analytics functions are four times more likely to outperform competitors in profitability and innovation (Bersin, 2023).

2.4 HR's Journey to Strategic Partnership and the CEO Pipeline

For over two decades, scholars have argued that HR can become a strategic partner by (a) aligning people strategy with business goals, (b) leading organizational culture and transformation, and (c) driving capability development for competitiveness (Ulrich & Dulebohn, 2015).

Yet empirical evidence shows that HR continues to struggle with **perceived strategic credibility**, primarily due to insufficient quantification of workforce contributions (Boudreau & Jesuthasan, 2023). Boards value financial clarity; HR often provides narrative justification instead of data-backed valuation. Research on CEO career pathways (O'Reilly & Chatman, 2020) reveals that functions most represented in CEO succession, i.e., finance, operations, and marketing, share two characteristics: Reliable metrics, and Organizational familiarity with their financial impact. This reinforces the conceptual argument of this paper: HR cannot move into the CEO pipeline without quantifiable and financially translatable evidence of its enterprise value.

3 Theoretical Foundation

This section synthesizes three theoretical perspectives that underpin the conceptual model: Resource-Based View (RBV), Socio-Technical Systems Theory (STS), and Institutional Theory.

3.1 Resource-Based View (RBV)

RBV explains how firms derive sustained competitive advantage from valuable, rare, inimitable, and non-substitutable (VRIN) resources (Barney, 1991). Human capital, a firm's collective skills, knowledge, and capabilities, meets VRIN criteria more strongly than most technical or financial assets. However, despite being a VRIN resource, human capital often suffers from under-recognition due to (a) difficulty quantifying its contribution to performance (b) lack of standardized valuation models, and (c) variance in measurement quality across organizations.

The proposed AI-enabled valuation framework directly addresses these RBV constraints by converting human capital into a measurable strategic asset, demonstrating how HR-driven capabilities influence organizational ROI, productivity, innovation, resilience, and long-term value creation.

3.2 Socio-Technical Systems Theory (STS)

STS posits that organizational performance depends on the joint optimization of technical and social systems. Traditional HRM emphasizes the social system while AI emphasizes the technical system. Effective integration requires alignment between (a) workforce capability, (b) technical infrastructure, (c) data culture, (d) managerial competence to interpret and act on analytics. In this model, AI does not replace HR judgment; instead, it augments decision quality by enhancing precision in workforce diagnostics, reducing noise and bias in evaluations, enabling systemic modelling of people–performance relationships.

The theory therefore provides the conceptual justification for integrating AI into HR decision-making, supporting the argument that AI-enabled quantification elevates HR into a central strategic system. Emerging work also demonstrates how AI reshapes socio-technical dynamics in labor, emotional work, and sustainability-oriented HRM (Gunathilake, 2025).

3.3 Institutional Theory

Institutional Theory explains how legitimacy, rather than mere efficiency, drives organizational adoption of certain practices. HR struggles with legitimacy because (a) its metrics are perceived as subjective or soft, (b) its impact is often lagged or indirect, (c) investors and boards prefer standardized, auditable indicators.

ISO 30414 provides the institutional scaffolding necessary to legitimize human-capital disclosures, while AI provides the mechanistic capability to generate reliable insights

at scale. Under this theoretical lens, organizations adopting AI-enabled human-capital valuation gain:

- normative legitimacy (aligning with global reporting standards),
- cognitive legitimacy (improved understanding of HR's value),
- regulatory legitimacy (conformity with emerging ESG reporting frameworks).

Together, RBV, STS, and Institutional Theory justify the emerging role of AI-enabled valuation as a foundation for HR's strategic ascendancy.

4 Methodology

Author employs conceptual research approach to develop an integrative framework to explain how AI can enable human-capital valuation and strengthen HR's strategic readiness for executive leadership, consistent with established approaches to conceptual model development (Jaakkola, 2020). The paper is informed by a focused review of academic literature, international standards documentation, and practitioner sources related to HR analytics, human capital reporting, ISO 30414, and strategic HRM. Relevant materials were identified primarily through Scopus, Web of Science, and Google Scholar, with emphasis placed on recent peer-reviewed studies and globally recognized frameworks. Rather than applying a formal systematic review protocol, the literature was selectively synthesized to identify recurring themes concerning HR measurement limitations, AI-enabled analytics capabilities, and standardization of human-capital reporting. These insights were then interpreted through established theoretical lenses, including the Resource-Based View, Socio-Technical Systems Theory, and Institutional Theory, to derive key constructs and relationships. The resulting conceptual model was developed by logically integrating these elements to propose a causal pathway linking AI-enabled human-capital quantification with HR's strategic credibility and HR-to-CEO readiness, while accounting for organizational conditions such as leadership support and data culture.

5 Conceptual Model: AI-Enabled Human-Capital Valuation for HR-to-CEO Readiness

Drawing on the theories and review presented earlier, this section introduces the proposed conceptual model explaining how AI-driven quantification of human capital enhances HR's strategic credibility, strengthening its pathway to the CEO suite.
The model follows a four-step causal sequence as outlined in Figure 01.

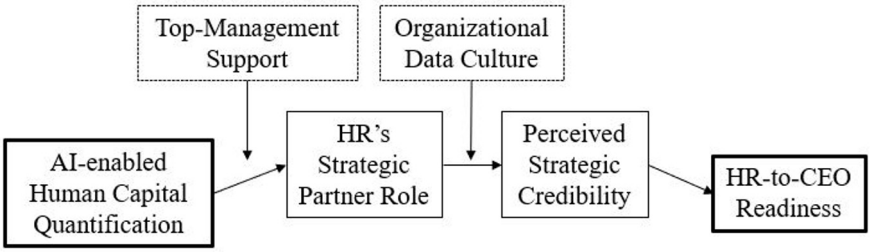

Figure 1: Proposed Conceptual Framework of AI-Enabled Human-Capital

Top-management support and organizational data culture act as moderating conditions that amplify these relationships. Directional arrows depict the sequential flow from AI-driven quantification to strategic credibility and leadership readiness.

5.1 AI-Enabled Human-Capital Quantification

This refers to the integration of ISO 30414:2018 + 2025 metrics, AI-driven analytics (machine learning, predictive modelling, NLP), HR data architecture (HRIS, LMS, talent systems), data transformation pipelines, valuation algorithms and dashboards. AI-enabled quantification moves HR's measurement capability from descriptive ("turnover rate is 12%") to predictive and financial ("turnover risk in key roles is projected to reduce ROA by 0.8% next quarter"). Examples include:

- Predictive workforce modelling (e.g., voluntary turnover, succession risk, burnout likelihood).
- Productivity forecasting (e.g., skill gap impact on cycle time or project delivery).
- Human capital valuation dashboards linking ISO indicators to ROI, ROA, EVA, or stock performance.
- Simulation models to quantify the financial impact of leadership bench strength.
- AI-based scenario modelling showing the cost/benefit of investments in training, wellbeing, or culture.

These capabilities create a measurable asset logic around human capital, aligning HR insights with investor priorities.

5.2 HR's Strengthened Strategic-Partner Role

As HR begins to produce quantifiable, financially translatable insights, its strategic integration improves in four ways: (a) **Evidence-based decision-making:** AI-driven models elevate HR insights from opinion-based to empirical, improving alignment with business strategy. (b) **Contribution to enterprise-level strategy:** HR becomes critical in scenario planning, risk forecasting, and strategic workforce allocation. (c) **Enhanced cross-functional influence:** With financial valuation models, HR resonate more strongly with finance, operations, and board stakeholders. (d) **Operationalization of capability-building:** Leadership development, digital skills, team effectiveness, and culture change become measurable strategic levers.

As Ulrich (2022) argues, HR's strategic value is recognized when it enhances organizational performance, AI-enabled quantification provides the mechanism.

5.3 Perceived Strategic Credibility

Strategic credibility is the evaluation of the board and the top management of whether HR possesses strategic foresight, operational discipline, financial literacy, analytical capability, and enterprise-wide impact. AI-enhanced insights reduce ambiguity and provide financial grounding for HR recommendations. Strategic credibility of HR increases exponentially and boards begin to view HR not as a cost center but as an enterprise value accelerator when HR can articulate statements such as: "A 10% increase in L&D investment predicts a 4% increase in team productivity within 12 months", "reducing key-role turnover by 5% could protect approximately LKR 120 million in revenue annually", and "our leadership pipeline risk index increased by 13% due to attrition in succession-critical roles."

5.4 HR-to-CEO Readiness

This refers to HR's preparedness and legitimacy to be considered a viable candidate pool for CEO succession. HR functions that demonstrate strong integration with financial outcomes, clarity in predictive workforce insights, influence on organizational strategy, evidence-based talent and capability decisions, and enterprise-wide thinking are more likely to be perceived as CEO-ready. AI-enabled quantification closes the credibility gap by providing HR leaders with financially literate insights, decision-quality analytics, competitive advantage documentation, predictive strategic recommendations. Thus, the model posits a direct positive influence of quantification → credibility → readiness.

5.5 Moderating Factors: Top Management Support and Organizational Data Culture

Top Management Support: Even with AI-enabled insights, HR cannot elevate its strategic role without endorsement from C-suite leaders. Support manifests as investment in HR analytics infrastructure, legitimizing HR's data-driven recommendations, encouraging board-level discussions on human capital, integrating human capital KPIs into enterprise dashboards. High senior leadership support strengthens the causal chain.

Organizational Data Culture: A robust data culture fosters accuracy and consistency in data collection, cross-functional data literacy, openness to evidence-based decisions, ethical and responsible AI practices. Without a supportive data culture, AI insights risk being ignored, mistrusted, or underutilized. Thus, data culture moderates the pathway between quantification and strategic credibility.

6 Discussion

The proposed model addresses one of the most persistent barriers to HR's strategic advancement: the absence of financially credible, standardized, and predictive measures of human capital. This discussion highlights four key insights emerging from the model.

6.1 AI as the Missing Mechanism for HR's Financial Legitimacy

Although HR has long been associated with strategic value creation, its influence has been constrained by inconsistent measurement systems and limited decision-grade analytics. Scholars note that fragmented data and weak standardization have hindered HR's ability to demonstrate financial relevance (Levenson, 2021; Minbaeva, 2021). AI provides the mechanism to overcome these historical limitations by automating data capture, reducing bias, generating real-time insights, modelling financial scenarios, and simulating workforce strategies. These capabilities shift HR analytics from descriptive reports to financially meaningful valuation tools, aligning HR outputs with the expectations of senior executives and enhancing HR's organizational legitimacy (Davenport et al., 2020).

6.2 ISO 30414 + AI = A New Era of Human-Capital Governance

ISO 30414 establishes the structural foundation required for reliable and comparable human-capital reporting (ISO, 2018, 2025). Growing regulatory and investor expectations for transparent human-capital disclosure, particularly through ESG frameworks, have amplified the relevance of such standardized metrics (McKinley & Webster, 2019). AI extends the utility of ISO 30414 by transforming descriptive indicators into predictive and financially interpretable insights. The combination of ISO's rigor and AI's analytic power creates a comprehensive system for human-capital governance, enabling auditability, global benchmarking, and recognition of human capital as a strategic asset.

6.3 HR's Pathway to CEO Leadership Strengthened Through Quantification

Leadership research consistently shows that CEO succession pipelines favor functions that operate within strong quantitative disciplines, such as finance, operations, and marketing (O'Reilly & Chatman, 2020). HR's historical underrepresentation in these pipelines reflects its limited production of financially grounded, strategically oriented metrics. With AI-assisted valuation models, predictive workforce risk analytics, and capability-based performance forecasts, HR can now produce evidence comparable in rigor and relevance to other C-suite functions. This enhanced analytic credibility strengthens HR's positioning in succession planning processes and its legitimacy as a viable CEO feeder function (Ulrich, 2022)

6.4 The Challenge and Opportunity: Ensuring Responsible and Ethical AI Use

Although AI enables advanced human-capital analytics, it also raises ethical concerns relating to bias, transparency, privacy, and fairness. Scholars stress that responsible adoption requires governance systems that ensure ethically sourced training data, explainable algorithms, and compliance with labor and data-protection frameworks (Minbaeva, 2021). Integrating ISO-based reporting with AI supports the establishment of such safeguards, consistent with Institutional Theory's view that legitimacy—rather than innovation alone—drives organizational practice adoption (ISO, 2025; McKinley & Webster, 2019). As organizations increasingly rely on AI-enabled valuation, robust ethical governance becomes essential to sustain trust and accountability.

6.5 Comparison With Existing HR Analytics and Human-Capital Models

Prior work in HR analytics emphasizes the increasing adoption of HR analytics practices across organizations and the diversity of analytic activities embedded in organizational routines and decision environments. Systematic reviews demonstrate that HR analytics scholarship remains an evolving field characterized by fragmented conceptual boundaries, multiple thematic clusters, and a focus on practice-based enactment rather than standardized valuation logic (Espegren & Hugosson, 2023). Integrative literature reviews further highlight people analytics' role in broadening HR's strategic contributions, detailing analytic types, ethical considerations, and applications that inform workforce planning and HR decision-making (Lee & Lee, 2024). While these frameworks enhance understanding of how HR analytics inform operational and strategic HRM, they do not formally anchor analytics in a globally standardized measurement baseline or articulate how analytics can systematically convert standardized human-capital indicators into predictive, financial valuation outputs. In contrast, the present framework uniquely positions ISO 30414 as the standardized measurement spine and theorizes AI as the interpretive mechanism that transforms ISO-aligned human-capital indicators into valuation-relevant insights. This integration strengthens HR's perceived strategic credibility and extends the causal pathway to HR-to-CEO readiness, with top-management support and organizational data culture offering boundary conditions that help explain heterogeneous strategic outcomes across organizations.

7 Implications

The proposed AI-enabled human-capital valuation model introduces significant implications for scholars, practitioners, policymakers, and emerging youth leaders navigating AI-driven workplaces.

7.1 Theoretical Implications

The proposed model advances several theoretical domains by demonstrating how AI enables human capital to be treated as a financially interpretable asset rather than a qualitative construct. It operationalizes long-standing HRA concepts by converting human-capital indicators into measurable, decision-grade information, thereby strengthening the RBV argument that workforce capabilities can constitute VRIN resources. It also extends Socio-Technical Systems Theory by illustrating how advanced technologies—such as machine learning and predictive analytics—enhance rather than replace human-centered elements like leadership, culture, and capability development. Integrating ISO 30414 within AI-driven analytics further elevates HR's institutional legitimacy, showing how standardized, auditable metrics support regulatory and normative expectations. Finally, the model provides a new link between HR measurement and CEO succession research by positioning financial quantification of human capital as a previously overlooked antecedent of HR's readiness for executive leadership roles. These theoretical contributions are also relevant for youth preparing for future HR and management careers, offering a clearer understanding of how AI-based valuation frameworks shape evidence-driven leadership contexts.

7.2 Practical Implications

Practically, the model enables HR leaders to generate financially grounded insights, quantify the impact of talent initiatives, forecast workforce capability shifts, and assess leadership-pipeline risks, strengthening HR's claim to strategic influence. For CEOs and senior executives, AI-enhanced human-capital analytics support more accurate workforce planning, capability mapping for digital transformation, productivity diagnosis, and strengthened ESG reporting based on ISO 30414. Boards of directors benefit from improved visibility into human-capital risks, culture-health indicators, succession vulnerabilities, and workforce value linkages, enabling stronger governance and oversight. Policy-makers—particularly in developing and transitioning economies—can leverage AI-enabled ISO-based reporting to improve national workforce data, enhance transparency, support investment decisions, and strengthen labor-governance systems. Importantly, the model highlights critical developmental priorities for youth and the future workforce: AI literacy, analytical reasoning, data interpretation, human-capital valuation, and the ability to navigate evidence-driven organizational environments. These competencies are essential for young professionals aiming to thrive in increasingly AI-augmented, data-intensive workplaces and to contribute meaningfully to the next generation of HR and leadership roles.

8 Conclusion

This study proposes an integrated model of AI-enabled human-capital valuation that addresses long-standing limitations in HR measurement and strategic influence. By combining the structural rigor of ISO 30414 with the predictive and financial capabili-

ties of artificial intelligence, the model demonstrates how human capital can be transformed from a descriptive reporting category into a quantifiable, decision-grade asset class. This integration offers a viable pathway to close the persistent "HR-to-CEO gap," illustrating how financial quantification, predictive insight, and standardized reporting enhance HR's strategic credibility and visibility in executive leadership pipelines.

The model contributes to theory by operationalizing Human Resource Accounting through AI, strengthening RBV and Socio-Technical Systems Theory, enhancing the institutional legitimacy of HR reporting, and introducing a novel link between HR measurement and CEO succession research. Practically, it provides HR leaders, senior executives, boards, and policy-makers with actionable tools for more accurate workforce planning, capability development, risk assessment, and ESG-compliant governance. Importantly, the model underscores the capabilities required of youth and future professionals—AI literacy, analytical thinking, and human-capital valuation competence—as they enter increasingly data-driven and AI-augmented workplaces.

As organizations confront rapid technological changes and heightened expectations for evidence-based reporting, AI-enabled human-capital valuation offers a transformative approach to elevating HR's strategic role. Future research may empirically validate the proposed model, examine sectoral or cultural differences in adoption, and explore governance frameworks to ensure ethical, transparent, and responsible AI use. Overall, this study positions AI-enabled human-capital valuation as a critical enabler of HR's evolution—from a support function to a quantifiable source of strategic and financial value, and ultimately, a credible pathway to CEO leadership.

Limitations and Future Research: The study limits generalizability due to it's conceptual nature and the absence of empirical testing of the proposed relationships. Organizational readiness for AI adoption and ISO 30414 implementation may vary across sectors and regions, and cultural influences were not explicitly modelled. Future research should empirically validate the framework using quantitative or mixed-method designs, examine contextual differences across industries and countries, and explore longitudinal effects of AI-enabled human-capital valuation on leadership outcomes. Further studies may also investigate governance mechanisms for ethical AI use and assess how evolving regulatory environments shape adoption patterns.

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