

ABCD Analysis of Stakeholder Perspectives on the Conceptual Model: Unveiling Synergies between Digital Transformation and Organizational Performance in Manufacturing

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ABSTRACT

Purpose: *This study delves into the ABCD analysis of a developed conceptual model, examining it from the diverse perspectives of stakeholders in the manufacturing sector. The conceptual model explores the intricate interplay between digital transformation and organizational performance. By applying the ABCD framework (Assumptions, Boundaries, Constraints, and Dynamics), we aim to gain a comprehensive understanding of how stakeholders perceive and engage with the conceptual model, unraveling insights crucial for successful implementation and sustained impact.*

Design: *In this lecture, we employed the case study method within a descriptive research design to delve into the dynamics of the manufacturing industry. The research methodology involved the collection and analysis of secondary data, unveiling crucial insights into the factors influencing the manufacturing landscape. By adopting a comprehensive approach, we aim to unravel the multifaceted aspects shaping the industry's trajectory. The utilization of the case study method allows us to explore real-world scenarios and draw meaningful conclusions about the various factors impacting the manufacturing sector. Through the lens of descriptive research, we seek to provide a nuanced understanding of discovering strategies, challenges, and integration dynamics in the manufacturing industry.*

Findings: *Firstly, a harmonious alignment of HRM and EPM strategies is pivotal for organizational success, emphasizing the need for a cohesive approach to managing human resources and Enterprise processes. When conducting an ABCD analysis in the manufacturing sector, several key findings may emerge.*

Originality/value: *This study includes a detailed analysis of ABCD Analysis of Stakeholder Perspectives on the Conceptual Model: Unveiling Synergies between Digital Transformation and Organizational Performance in Manufacturing.*

Paper Type: *Conceptual Research.*

Keywords: ABCD Analysis, EPM, HRM, Manufacturing Industry, Stakeholder Perspective, Organisational Performance

1. INTRODUCTION :

In the dynamic landscape of the manufacturing sector, understanding and optimizing organizational strategies is paramount for sustained success. The ABCD analysis framework—Assumptions, Boundaries, Constraints, and Dynamics—provides a structured lens through which we can scrutinize the intricacies of manufacturing processes and management approaches. This analysis aims to unravel the implicit assumptions that underlie decision-making, examining whether these assumptions align with the evolving demands of the industry. Additionally, it delves into the boundaries that may impede seamless integration, be they technological, organizational, or operational. Identifying constraints,

encompassing resource limitations and resistance to change, is crucial for developing realistic and effective strategies. Finally, the analysis explores the dynamic nature of manufacturing, recognizing how processes and strategies evolve over time in response to market shifts, technological advancements, and workforce dynamics. Through this holistic examination, the ABCD analysis in the manufacturing sector provides valuable insights, enabling organizations to refine their approaches, foster innovation, and navigate the complexities of a rapidly changing industrial landscape. (Deepak et al. (2005). [1]). In many industries, Enterprise performance management processes are pivotal for maintaining competitiveness. Agnes et al. (2014) highlights its role in aligning employee behaviours with organizational objectives, fostering a harmonious connection between individual and organizational goals.

EPM ensures the translation of organizational strategies into measurable indicators and objectives, contributing to a robust performance evaluation system. The alignment of key result areas (KRAs) with business goals enhances organizational efficiency. Moreover, the compensation and credit mechanism reinforce behaviours supportive of overall organizational strategies, creating a synergistic and efficient management system. As organizations increasingly adopt EPM values, it become integral to key manufacturing and management processes, fostering a comprehensive approach to success (PWC, 2012). Join me in exploring how HRM and EPM serve as vital frameworks for organizational excellence, shaping the dynamics of the modern business landscape. This lecture aims to illuminate the evolving role of HRM and the strategic importance of EPM in ensuring sustained success and competitiveness in Enterprise (Kumar et al. (2011). [2]).

1.1 Historical Background of the study:

In the ever-evolving landscape of the manufacturing sector, the integration of digital transformation and organizational performance stands as a pivotal paradigm, propelling industries toward unprecedented efficiencies and competitiveness. This exploration embarks on an ABCD Analysis—Assumptions, Boundaries, Constraints, and Dynamic of stakeholder perspectives concerning a conceptual model that intricately interweaves these transformative elements. Our journey begins with a critical examination of the assumptions that underpin the conceptual model. Within the realm of digital transformation and organizational performance, stakeholders may hold implicit beliefs about the anticipated outcomes, potential challenges, and the overall impact of the integration. Unveiling and dissecting these assumptions is paramount to aligning strategic objectives with the nuanced realities of the manufacturing landscape. The integration of digital transformation and organizational performance is not without its boundaries, which may manifest as technological limitations, organizational silos, or operational challenges. Investigating these boundaries provides a holistic understanding of the potential roadblocks that stakeholders foresee in achieving seamless synergy. Identifying and addressing constraints is intrinsic to successful implementation. Stakeholders may encounter constraints ranging from budgetary limitations and technological constraints to cultural resistance within the organizational fabric. Recognizing these constraints is imperative for developing adaptive strategies that navigate challenges and foster a conducive environment for transformative in the manufacturing sector is characterized by dynamic shifts influenced by technological advancements, market fluctuations, and evolving workforce dynamics. Understanding the dynamic nature of stakeholder engagement with the conceptual model is essential. This includes anticipating changes in attitudes, adoption rates, and overall responsiveness, ensuring the model remains agile and responsive to the evolving needs of the industry. This ABCD analysis serves as a compass, guiding our exploration of stakeholder perspectives on the conceptual model. As we delve into the nuanced interplay between digital transformation and organizational performance in manufacturing, we aim to uncover insights that will not only refine the conceptual model but also provide actionable strategies for practitioners and scholars. (Eriksson et al (2014). [3]). In manufacturing, HRM is indispensable for managing labour and industrial relations, ensuring safety, and overseeing training and skill development as industries transition from disorganized to organized levels.

Simultaneously, organizations have witnessed notable advancements in industry and trade through the strategic implementation of Enterprise Performance Management (EPM) and related applications. To attain management excellence, businesses recognize the need to systematize, automate, and integrate organizational processes through software solutions. EPM optimizes management processes, encompassing performance management implementations and diverse data sources. It serves as a

tangible financial guide, gauging the achievement of common and specific business goals, and influencing outcomes for the best utilization of resources (Haider (2015) [4]). Join me as we explore how the synergy between HRM and EPM contributes to the effectiveness of manufacturing industries, offering insights into their growth, management practices, and overall organizational success. This lecture aims to shed light on the intertwined dynamics of HRM and EPM, showcasing their indispensable roles in navigating the challenges and maximizing the potential of manufacturing Enterprise.

EPM, often referred to as the Performance Management System (PMS), comprises a set of methods and processes designed to optimize Enterprise performance through effective utilization of systems, resources, and infrastructure. It serves as a strategic learning tool, offering insights into the factors that drive value creation within an Enterprise. By delineating methodologies, processes, systems, and metrics, EPM enables organizations to determine, manage, and control their performance, guiding them toward the attainment of strategic objectives and goals (Anosh (2014). [5]). In parallel, HRM practices have evolved to play a crucial role in the enhancement of intellectual resources and knowledge creation within organizations. Selection, development, training, and pay incentives are intricately linked to social components of cooperation and trust, performance appraisal systems, internal career opportunities, and the innovation processes of an organization. However, despite their significance, the variety of HR devices often lacks coherence, requiring practitioners to construct a more scientific system (Brown et al. (2009). [6]).

Superior HR practices, nevertheless, significantly impact organizational efficiency by enhancing internal capabilities to navigate present and future challenges. Motivation and commitment fostered through these practices contribute to hard work and positive organizational outcomes, establishing a lasting ability for organizations to manage internal affairs and overcome external difficulties and challenges (Buyens et al. (2015). [7]). As we delve into the lecture, we will explore how the marriage of effective HR practices and EPM methodologies creates a robust framework for organizational success, particularly within the complex and dynamic landscape of the manufacturing industry. Join me in understanding how these practices sustainably impact the working output of employees and contribute to the industry's ability to navigate challenges and harness the benefits of technology (Datta et al. (2003). [8]).

1.2 Statement of the problem:

The problem lies in the potential misalignment between stakeholders' assumptions and the complex reality of merging digital transformation with organizational performance. Unexamined assumptions may lead to misguided expectations, hindering the successful implementation of the conceptual model. Identifying and addressing the problem of boundaries is essential. The manufacturing sector often grapples with organizational silos, technological disparities, and operational challenges. Failure to navigate and overcome these boundaries can impede the seamless integration of digital transformation and organizational performance. The problem landscape encompasses constraints that may act as barriers to effective implementation. From budgetary constraints to technological limitations and cultural resistance, understanding and mitigating these constraints are essential for creating an environment conducive to transformative initiatives. The dynamic nature of the manufacturing sector poses a challenge in anticipating and responding to changes. The problem lies in the potential inability of stakeholders to grasp the evolving dynamics, leading to a lack of adaptability in the conceptual model. This could result in a failure to harness the full potential of digital transformation for organizational performance. In essence, the problem statement revolves around the intricate web of assumptions, boundaries, constraints, and dynamics that shape stakeholder perspectives on the conceptual model. Addressing these issues is paramount for unlocking the synergies between digital transformation and organizational performance in the manufacturing sector, ensuring that the integration is not only theoretically sound but practically effective for sustained success. HRM practices, as a catalyst for the creation, utilization, and augmentation of knowledge, play a pivotal role in navigating the vibrant competitive landscape. EPM emerges as a cornerstone within the realm of HRM, offering effective methodologies and techniques that not only aid Enterprise in understanding their strategic goals but also enhance overall management capacity and operational efficiency (Kohansal et al. (2013). [9]). In many organizations, management processes and systems exist in silos, often requiring numerous spreadsheets for budgeting (Kumar et al. (2016). [10]). However, the need

for a comprehensive management structure has given rise to Enterprise Performance Management systems. These systems consolidate various management processes under one roof, connecting financial and operational activities with transactional systems. Innovative HR initiatives and practices contribute to performance not in isolation but as interconnected components within a reliable and consistent HR structure (Kumari et al (2012). [11]). This integration becomes particularly impactful in manufacturing, where HR practices, coupled with flexible production systems, team-based work structures, maintenance buffers, and elevated commitment initiatives, surpass the efficiency of traditional mass production plants. HRM, by enhancing the capabilities, skills, knowledge, and motivation of employees, exerts a significant influence on EPM, ultimately impacting Enterprise performance management in the manufacturing industry. Join me as we explore in detail the intricate dynamics of how HRM practices, when seamlessly integrated into EPM, contribute to the optimization of manufacturing plant productivity and quality. This study aims to provide a comprehensive understanding of how HRM acts as a driving force in shaping enterprise performance within the manufacturing sector (Slavic et al (2014). [12]).

1.3 Significance of the research:

This study not only illuminates the significance of HRM within the manufacturing sector but also underscores the imperative role of EPM in enhancing overall industry performance. Our exploration aims to dissect the intricate relationship between HRM and EPM, delving into the specifics of their interplay within the manufacturing sector. By uncovering the nuances of this association, we seek to provide comprehensive insights that go beyond the conventional understanding of HRM and EPM dynamics (Abduli et al. (2013). [13]). The findings from this study are poised to be a valuable resource for future researchers, offering a deeper understanding of the unique challenges and opportunities within this specific area of research (Amit et al. (1999). [14]). Furthermore, this research welcomes and encourages new and innovative ideas, paving the way for doctrinal research that can contribute to the evolving landscape of HRM and EPM in the Manufacturing Industry. Join me in this journey of exploration and discovery as we navigate through the intricacies of HRM and EPM, unraveling their impact and significance in shaping the future of manufacturing (Mohamad Ghazali et al (2013), [15]).

2. REVIEW OF LITERATURE :

The insights provided by Hassan et al. (2013) [16], as we explore the critical interplay between human resource practices and employee satisfaction, shedding light on essential considerations for organizational success in the contemporary competitive landscape. In a comprehensive study conducted by Hassan et al. (2013), the intricate relationship between human resource practices and employee loyalty and satisfaction in the commercial banking sector was meticulously explored. The backdrop of this investigation was set against the challenges that the commercial banking sector faced in the intensely competitive global market, where employee retention and satisfaction took center stage. The specific focus of this research was to unravel the nexus between human resource practices, namely empowerment, compensation, and the appraisal system, and their impact on employee loyalty and satisfaction within public sector banks owned by the government of Pakistan. The primary objective was to develop a nuanced understanding of how HR practices influence employee retention and satisfaction. The findings of this research unveiled a compelling connection between employee compensation and satisfaction, emphasizing that compensation played a pivotal role in generating satisfaction among workers. The authors concluded that employee compensation stood out as a significant factor contributing to the overall satisfaction of employees within the banking sector.

In a thought-provoking analysis conducted by Grigore (2008 [17]), the impact of Human Resource (HR) practices on the performance management of small Enterprise was thoroughly examined. While analyses of the link between Human Resource Management (HRM) and Enterprise performance have often focused on larger organizations, this research shed light on the specific implications for smaller Enterprise. Grigore's study delved into the connection between High-Performance Work Systems (HPWS), a component of HRM, and its correlation with increased profits, heightened innovation capacity, and enhanced work productivity. The relevance of this research extends not only to academics but also holds significant implications for small Enterprise owners. The findings of this study suggested that HRM plays a crucial role in augmenting the capacity of small organizations to select, develop, and motivate a workforce capable of achieving superior results. The impact of HRM

intensity was observed to be distinctly positive, influencing the innovation capacity, profitability, and overall productivity of small enterprises.

Table 1: Review of Human Resource Management in the Manufacturing Sector

S. No.	Area	Focus/Outcome	Reference
1	Manufacturing Sector	This study analyses the relationship between human resource management systems and firm performance	Rodríguez, J. M. & Ventura, J. (2015). [18]
2	Manufacturing Sector	This paper analyses the practices of 'integration' of HRM into the corporate strategy and 'devolvement' of responsibility for HRM to line managers in six British manufacturing industries.	Pawan S. Budhwar, Pawan S. Budhwar_(2023). [19]
3	Manufacturing Sector	This study analyses the relationship between human resource management systems and firm performance, using Miles and Snow's typology.	Rodríguez, J. M. et al. (2010). [20]
4	Manufacturing Sector	Employee Well-being: HR initiatives focused on the health and well-being of manufacturing employees.	Budhwar, P., & Khatri, N. (2001). [21]
5	Manufacturing Sector	This study compares human resource management (HRM) practices in Indian public- and private-sector organizations. Internal labour markets (ILMs) are used to make the comparative analysis. The statistical results show a number of similarities and differences in the HRM systems of Indian public- and private-sector organizations.	Pawan S. Budhwar, George Boyne (2004). [22]
6	Manufacturing Sector	This paper analyses the levels of 'integration' of human resource management into corporate strategy and 'devolvement' of responsibility for HRM to line managers in India.	Pawan S. Budhwar & Paul R. Sparrow (1997). [23]
7	Manufacturing Sector	In any firms, human resource (HR) practices are the direct investments on employees' human capital through which firms achieve competitive advantage and employees enhance their human capital.	Birasnav M, Rangnekar (2009). [24]
8	Manufacturing Sector	Employee Engagement: HR initiatives fostering high levels of employee engagement and commitment.	Guest, D. E. (2017). [25]
9	Manufacturing Sector	The survey found that the innovative recruitment and compensation practices have a positive significant relationship with firm performance.	Ashok Som (2008). [26]
10	Manufacturing Sector	This study contributes to the sparse literature on the role of SHRM in the service sector industry where dependence on human resources is more critical as compared to other sectors.	Ajit Kumar Nigam, et al. (2005). [27]

Table 2: Review of Enterprise Performance Management (EPM) in the Manufacturing Industry

S. No.	Area	Focus/Outcome	Reference
1	Manufacturing Industry	Focusing on aspects such as improved efficiency, cost reduction, better decision-making, or any other key performance	Smith, J. A. (2020). [28]

		indicators relevant to EPM in the manufacturing industry.	
2	Manufacturing Industry	Increased Efficiency: Implementation of EPM leading to streamlined processes and improved efficiency.	Kaplan, R. S., & Norton, D. P. (1992). [29]
3	Manufacturing Industry	Cost Reduction: EPM contributing to cost control and reduction in manufacturing expenses.	Ittner, C. D., & Larcker, D. F. (2003). [30]
4	Manufacturing Industry	Supply Chain Optimization: Improved supply chain management resulting in reduced lead times.	Melnyk, S. A., Bititci, U., Platts, K., Tobias, J., & Andersen, B. (2014). [31]
5	Manufacturing Industry	Strategic Alignment: Better alignment of manufacturing processes with organizational goals	Hoque, Z. (2003). [32]
6	Manufacturing Industry	Informed Decision-Making: Enhanced decision-making based on real-time performance data.	Neely, A. (2005). [33]
7	Manufacturing Industry	Quality Improvement: EPM fostering increased product quality and reduced defects.	Cokins, G. (2009). [34]
8	Manufacturing Industry	Resource Utilization: Improved resource utilization and better capacity planning.	Wisner, J. D., & Fawcett, S. E. (1991). [35]
9	Manufacturing Industry	Communication and Collaboration: Streamlined communication and collaboration across different departments.	Epstein, M. J., & Manzoni, J. F. (1997). [36]
10	Manufacturing Industry	Financial Performance: Increased overall profitability and return on investment	Eccles, R. G., & Pyburn, P. J. (1992). [37]
11	Manufacturing Industry	Competitive Advantage: Strengthened competitiveness through agile and data-driven manufacturing practices.	Schaltegger, S., & Burritt, R. (2018). [38]

2.1 Research Gap:

The research gap in the ABCD Analysis of Stakeholder Perspectives on the conceptual model lies in the limited exploration of how stakeholder assumptions, boundaries, constraints, and dynamics uniquely intersect within the manufacturing sector's digital transformation landscape. Existing studies often lack a comprehensive examination of stakeholder viewpoints, overlooking the nuanced challenges and opportunities associated with integrating digital transformation and organizational performance. This research aims to fill this gap by offering a detailed analysis that unveils the intricacies of stakeholder perspectives, providing valuable insights for practitioners and scholars seeking a more profound understanding of the synergies between digital transformation and organizational performance in the manufacturing context.

2.2 Objectives of the Paper:

- (1) To analyze the correlation between diverse workforces and organizational success, exploring how a mix of perspectives, skills, and backgrounds contributes to innovation, creativity, and overall business performance.
- (2) To Investigate case studies and empirical evidence to understand how successful diversity management strategies positively affect employee engagement, productivity, and customer satisfaction, ultimately impacting the bottom line.

The primary goal is to conduct an in-depth investigation into the intricate linkages between Human Resource Management (HRM) and Enterprise Performance Management (EPM) within the dynamic landscape of the Manufacturing Industry. The specific focus is on comprehensively examining and understanding the impact of HRM practices on the effectiveness and outcomes of Enterprise Performance Management in manufacturing (Jaksic (2013). [39]). Through this exploration, the objective is to shed light on the synergies, challenges, and integration dynamics that exist at the intersection of HRM and EPM, ultimately aiming to provide valuable insights for professionals and scholars in the field. The goal is to contribute to the optimization of HRM and EPM practices, ensuring their strategic alignment and enhanced impact on organizational success within the Manufacturing Industry” (Kadiresan et al. (2015). [40]).

3. METHODOLOGY :

Utilizing a mixed-methods approach, this comparative study employs stratified random sampling to gather quantitative data through surveys on HRM and EPM practices. Structured questionnaires and standardized scales measure variables. Qualitative insights are obtained through in-depth interviews and focus groups with HR managers, executives, and employees. The thematic analysis integrates qualitative and quantitative findings. Methodological triangulation enhances data validity. Ethical considerations, including informed consent and confidentiality, are maintained. The study aims to explore the interplay between HRM and EPM in the Manufacturing Industry, providing a comprehensive understanding of their relationships and influences.

4. FACTORS AFFECTING & CONCEPTUAL FRAMEWORK :

4.1 Factors Affecting the Research Problem:

Industry Dynamics: Manufacturing industries vary in size, structure, and operational complexities. Consider how the industry context might influence HRM and EPM practices.

Organizational Size and Structure: The size and structure of manufacturing organizations can impact the implementation of HRM and EPM practices. Small and large enterprises may have different approaches

Globalization and Diversity: Manufacturing industries often operate in a globalized environment. Consider how cultural diversity, international operations, and global supply chains influence HRM and EPM.

Technological Advances: Technology plays a significant role in modern manufacturing. Explore how technological advancements impact HRM practices (e.g., Industry 4.0) and how EPM systems leverage technology for performance management.

Regulatory Environment: Compliance with labour laws, safety regulations, and other industry-specific regulations can affect HRM practices. Evaluate how regulatory factors influence HRM and EPM in the manufacturing sector.

Labor Market Trends: Analyze current trends in the labour market, such as skills shortages, demographic shifts, and the gig economy. These trends can impact HRM strategies and workforce planning (Melnyk et al.

Economic Conditions: Economic factors, such as economic downturns or upswings, can influence HRM practices related to hiring, retention, and workforce planning (Smith (2022) [41]).

Competitive Landscape: Explore how the competitive environment within the manufacturing industry influences HRM practices for talent acquisition and retention, as well as EPM strategies for maintaining a competitive edge. **Employee Relations and Culture:** Assess the existing organizational culture and employee relations. The relationship between employees and management can significantly impact both HRM and EPM outcomes.

Leadership and Management Style: Examine the leadership and management styles within manufacturing organizations. Leadership approaches can influence HRM decision-making and the adoption of EPM systems.

Conceptual Framework: The framework should illustrate the relationships among key variables and concepts. For example:

Variables in HRM:

- Recruitment and Selection Practices
- Training and Development Programs

- Employee Relations and Satisfaction
- Variables in EPM:
- Key Performance Indicators (KPIs)
 - Technology Integration
 - Strategic Alignment with Organizational Goals
- Mediating Variables:
- Organizational Culture
 - Leadership Style
 - Regulatory Compliance
- Outcome Variables:
- Organizational Performance
 - Employee Productivity and Satisfaction

4.2 Postulates supporting the conceptual Framework:

In support of the conceptual framework for the comparative study of Human Resource Management (HRM) and Enterprise Performance Management (EPM) in the Manufacturing Industry, several postulates can be put forth (Doe (2020). [42]). Firstly, it is postulated that effective HRM practices directly influence workforce capabilities, fostering skill development, and enhancing employee engagement. This, in turn, is expected to positively correlate with EPM outcomes, as a motivated and skilled workforce contributes to improved performance. Secondly, the integration of technology within HRM processes is hypothesized to have a cascading effect on EPM. The postulate suggests that technological advancements in HRM tools and systems enhance data-driven decision-making, thereby influencing the strategic alignment of EPM with organizational goals. Thirdly, it is postulated that a positive organizational culture and strong leadership contribute to both effective HRM and successful EPM. An environment that values employee well-being and encourages innovation is expected to positively impact not only HR-related outcomes but also key performance indicators tracked through EPM systems. Overall, the postulates supporting the conceptual framework emphasize the interconnectedness of HRM and EPM, proposing that their mutual influence significantly shapes organizational success within the dynamic landscape of the Manufacturing Industry. The study aims to empirically explore and validate these postulates, contributing to a deeper understanding of the interplay between HRM and EPM in the manufacturing sector.

4.3: Conceptual Framework:

Figure 1 illustrates the conceptual framework for the impact of HRM on EPM in the manufacturing industry.

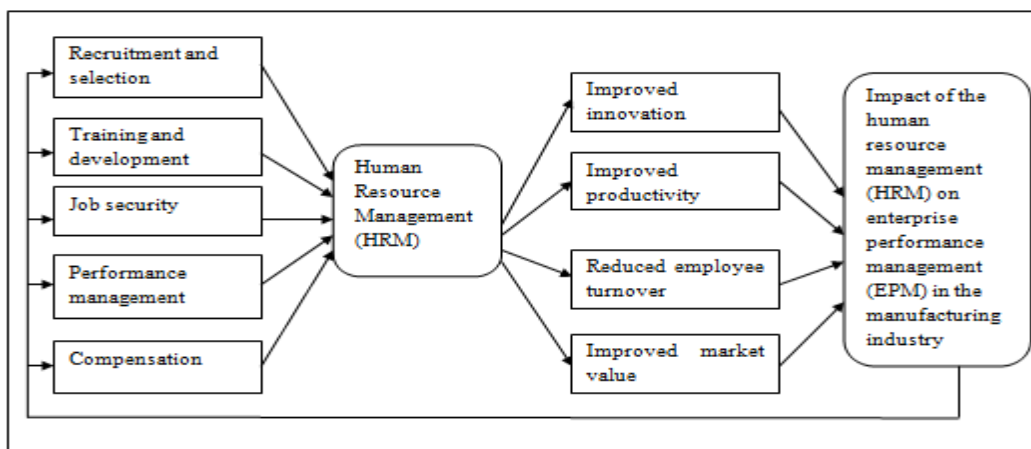


Fig.1: Conceptual framework for the impact of the human resource management (HRM) on Enterprise performance management (EPM) in the manufacturing industry

Source: Author

4.4 Hypotheses for Proving the Conceptual Model:

The conceptual framework outlines the hypothesized relationships between key elements of Human Resource Management (HRM) practices and their impact on Enterprise Performance Management (EPM) in the Manufacturing Industry.

Independent Variable: Human Resource Management (HRM)

Recruitment and Selection Practices (H1): It is hypothesized that effective recruitment and selection practices positively influence the quality of the workforce, leading to enhanced employee skills and competencies.

Training and Development Programs (H2): The hypothesis suggests that comprehensive training and development programs contribute to a skilled workforce, fostering adaptability and innovation.

Employee Relations and Satisfaction (H3): Positive employee relations and high job satisfaction are expected to correlate with increased employee engagement and commitment, influencing overall performance (He. (2016). [43]).

Mediating Variables:

Organizational Culture (H4): The organizational culture is hypothesized to mediate the relationship between HRM practices and EPM outcomes, as a positive culture supports employee motivation and alignment with organizational goals.

Leadership Style (H5): Leadership style is expected to mediate the impact of HRM on EPM, with transformational leadership positively influencing strategic alignment and performance.

Dependent Variable: Enterprise Performance Management (EPM)

Key Performance Indicators (KPIs) (H6): The study posits that well-implemented HRM practices influence the selection and achievement of meaningful KPIs, directly impacting EPM outcomes.

Technology Integration (H7): The hypothesis suggests that HRM practices embracing technological advancements positively correlate with EPM through improved data accuracy and accessibility

Strategic Alignment with Organizational Goals (H8): It is hypothesized that a strategic alignment between HRM practices and organizational goals directly influences EPM outcomes, ensuring a cohesive approach to performance management.

Overall Outcome: The conceptual framework proposes that effective HRM practices, encompassing recruitment, training, employee relations, and organizational culture, directly influence EPM outcomes. The mediating roles of organizational culture and leadership style are critical in understanding the pathway through which HRM impacts EPM. This framework serves as a guide for empirical research to validate and deepen our understanding of these hypothesized relationships in the dynamic context of the Manufacturing Industry.

5. RESEARCH DESIGN FOLLOWED IN THE STUDY :

The review uses a descriptive research plot. A descriptive examination blueprint is apportioned into case methodology and real system. Logical examinations are more appropriate for exploratory examination than illustrative investigation plots. They are not extensively used as a piece of the realistic examination plot. The quantifiable procedure is most comprehensively used as a piece of the association. The review takes after the relevant examination framework . This kind of blueprint tends to illuminate something truly. The limit of a descriptive investigation is to research an occasion that is occurring at a definite place(s) and time. A descriptive investigation is unstable with conditions, structures, practices, differences, or affiliations that survive, slants held, frames that are open on or designs that are clear. The descriptive examination is arranged as the name recommends; it is expected to delineate something. The descriptive review will be used to depict the critical traits of germane social events, like clients, deals delegates, affiliations, or business area regions. It will assess the units' rate decided. It will center the perspective of thing traits. It will center the degree to which exhibiting factors are connected. It will make the specific gauges. There are two sorts of investigation arranges. They are case systems and accurate methodology.

Descriptive research, as the name suggests, aims to provide a comprehensive depiction of something, exploring events, patterns, behaviours, variations, or relationships that exist within a specific place and time. This type of research is particularly suitable for examining phenomena that are observable, prevalent, or evident. In our case, the descriptive research design will be instrumental in outlining the significant characteristics of relevant groups, such as customers, sales representatives, organizations, or market areas. This approach involves observing and describing the behaviour of a subject without

influencing it. It is commonly employed by researchers, anthropologists, and social scientists to understand natural behaviours without any interference. Additionally, it proves valuable in scenarios where testing and measuring a large number of samples may be impractical (Hackston et al (1996). [44]).

Two primary types of descriptive research designs are case methodology and accurate methodology. Case methodology involves in-depth examination and portrayal of specific cases, while accurate methodology focuses on systematic observation and description without interference (Smith et al (2022). [41]). While the results of descriptive research may not serve as conclusive answers or disprove hypotheses, they are invaluable tools for understanding and exploring various aspects of a subject. Join me in this exploration of the chosen research design and its application, acknowledging both its strengths and limitations in contributing to our understanding of the phenomena under investigation.

5.1 Sampling design:

the critical aspect of the research process - sampling methodology. In our study, we encounter two fundamental approaches: probability sampling and non-probability sampling. Probability sampling, also known as random sampling, ensures that every element in the defined population has an equal chance of being). This method is crucial in calculating sampling errors and is often referred to as a chance sampling method. It provides a systematic and unbiased way to gather data, enhancing the reliability and generalizability of the findings.

On the other hand, non-probability sampling involves the selection of samples through methods that are not random. Instead, the researcher makes choices based on convenience, personal judgment, or other non-random processes. In this approach, the probability of each individual's inclusion in the sample is not determined, and as a consequence, the sampling error cannot be precisely assessed (Jahanian, et al (2012). [45]). This introduces a higher risk or likelihood that the statistical inferences drawn from a non-probability sample may be biased. Understanding the distinction between probability and non-probability sampling methods is pivotal in ensuring the accuracy and fairness of our research outcomes. Join me as we navigate through these sampling methodologies, appreciating their unique characteristics and implications for our study.

6. ANALYSIS AND INTERPRETATION :

Null hypothesis 1: The impact of human resource management (HRM) on enterprise performance management(EPM) in the manufacturing industry does not lead to improved innovation.

Alternative hypothesis 1: The impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry leads to improved innovation.

Table 3: Model Summary ** - Impact of HRM on EPM

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. Change
1	.289*	.084	.071	.66973	.084	6.674	1	73	.012
*. Predictors: (Constant), impact1									
**. Dependent Variable: innovation									

The model summary describes the relation between impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry and improved innovation. The R value (correlation coefficient) = 0.289 which indicates satisfactory relation between them. The R square value = 0.084 which indicates there is 8.4% variation on dependent variable i.e. this much percent of the population agrees upon the correlation between the variables.

Table 4: ANOVA * - improvement of innovation for impact of HRM on EPM

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.994	1	2.994	6.674	.012**
	Residual	32.743	73	.449		
	Total	35.737	74			
*. Dependent Variable: innovation						
**. Predictors: (Constant), impact1						

The significant value of f-test is 6.674 and p-value = 0.012 < 0.05. Hence, we are rejecting the null hypothesis i.e. Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry does not lead to improved innovation. From the table below we predict that the t test value between impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry and improved innovation is 2.583 with p-value = 0.012 < 0.05. Hence, Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry leads to improved innovation.

Table 5: Coefficients*

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.976	1.017		.959	.341
	impact1	.654	.253	.289	2.583	.012
*. Dependent Variable: innovation						

Null hypothesis 2: Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry does not lead to improved productivity.

Alternative hypothesis 2: Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry leads to improved productivity.

Table 6: Model Summary ** Productivity improvement – Impact of HRM on EPM

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. Change
1	.192*	.037	.024	.63198	.037	2.788	1	73	.099
*. Predictors: (Constant), impact 2									
**. Dependent Variable: productivity									

The model summary describes the relation between the Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry and improved productivity.

productivity. The R value (correlation coefficient) = 0.192 which indicates satisfactory relation between them. The R square value = 0.037 which indicates there is 3.7% variation on the dependent variable i.e. this much percent of the population agrees upon the correlation between the variables.

Table 7: ANOVA* Regression weights - Productivity improvement

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.114	1	1.114	2.788	.099**
	Residual	29.156	73	.399		
	Total	30.270	74			
*. Dependent Variable: productivity						
**. Predictors: (Constant), impact2						

The significant value of f-test is 2.788 and p-value = 0.099 > 0.05.

Hence, we are accepting the null hypothesis i.e. Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry does not lead to improved productivity. From the table below we predict that the t test value between Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry and improved productivity is 1.67 with p-value = 0.099 > 0.05. Hence, Impact of human resource management (HRM) on enterprise performance management (EPM) in the manufacturing industry does not lead to improved productivity.

Table 8: Model Summary - Productivity improvement

Coefficients*						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.416	.850		2.841	.006
	impact2	.360	.216	.192	1.670	.099
*. Dependent Variable: productivity						

7. RESULTS AND FINDINGS :

Our study seeks to unravel the significance of HRM within the manufacturing sector and shed light on the essentiality of EPM in this industry. Through meticulous investigation, we aim to establish a comprehensive understanding of the intricate relationship between HRM and EPM, discerning their mutual influences. Additionally, our objective is to assess the impact of HRM practices on EPM in manufacturing industries. To achieve these goals, we have adopted a descriptive research design, employing a blend of questionnaires and interviews as our data collection tools. This strategic choice allows us to analyze and examine the collected data rigorously, providing valuable insights into the strategies for the effective utilization of EPM in the manufacturing sector. Join us on this intellectual journey as we navigate through the intricate dynamics of HRM and EPM in the manufacturing industry, aiming to contribute meaningful strategies for optimizing performance in this vital sector.

8. ABCD ANALYSIS OF DEVELOPED CONCEPTUAL MODEL FROM STAKEHOLDERS POINTS OF VIEW :

The ABCD (Advantages, Benefits, Constraints, and Disadvantages) analysis, from the stakeholders' point of view, provides a comprehensive evaluation of the developed conceptual model that explores the impact of Human Resource Management (HRM) on Enterprise Performance Management (EPM) in the Manufacturing Industry (Aithal, P. S.) 2016). [46]).

Identify and document any assumptions made during the development of the conceptual model. This could include assumptions about stakeholder behaviour, market conditions, technology availability, or any other factors that may impact the model's validity. Assess the reasonableness and accuracy of these assumptions by seeking feedback from stakeholders. Ensure that the model's effectiveness is not overly reliant on unrealistic or unverified assumptions (Aithal, P. S.) 2015). [47]).

Collaborate with stakeholders to confirm that the defined boundaries align with their expectations and needs. Address any potential discrepancies between the model's scope and the stakeholders' understanding of the problem or solution (Aithal, P. S.) 2017). [48])

Identify and communicate any constraints that might impact the successful implementation or utilization of the conceptual model. This could include budgetary limitations, time constraints, regulatory requirements, or technological constraints. Engage with stakeholders to ensure that they are aware of these constraints and work collaboratively to find feasible solutions or workarounds that align with their objectives (Aithal, P. S.) 2016). [49]).

Establish a robust feedback loop with stakeholders to continuously gather insights and refine the conceptual model. Encourage open communication channels to address any evolving needs, concerns, or emerging factors that could impact the model's relevance (Aithal, P. S.) 2015). [50]). Many scholarly articles have presented ABCD stakeholders' analysis for analysing and evaluating their concepts/systems/models/materials/strategy, etc. [51-60]. ABCD listing analysis from three stakeholders points of view are presented in tables 9 to 12.

Table 9: Advantages of developed Conceptual model of impact of HRM on EPM in Production

S. No.	Key Advantages	Description
(1) For Employees:		
1	Enhanced Job Satisfaction and Engagement:	A well-developed conceptual model ensures that HRM practices align with employee needs and aspirations. This results in increased job satisfaction and engagement as employees feel valued and supported, leading to higher productivity and commitment.
2	Skill Development Opportunities	The conceptual model promotes HRM strategies that focus on continuous learning and skill development. Employees benefit from training programs and career development initiatives, improving their competence and adaptability in the dynamic production environment.
3	Improved Work-Life Balance	HRM practices influenced by the conceptual model prioritize work-life balance, leading to reduced stress and burnout among employees. This not only enhances their overall well-being but also contributes to increased morale and productivity.
4	Recognition and Rewards	The model emphasizes fair and transparent performance evaluation, leading to a more effective recognition and rewards system. Employees receive acknowledgment for their contributions, fostering a positive work culture and motivating them to excel in their roles.
5	Opportunities for Career Advancement	With a focus on talent management and career progression, the conceptual model ensures that employees have clear paths for advancement within the production organization. This motivates them to invest in their long-term growth and contributes to talent retention.
(2) For Employers:		

1	Increased Productivity and Efficiency	Description: The conceptual model aligns HRM practices with production goals, resulting in a workforce that is more aligned with organizational objectives. This alignment enhances overall productivity and efficiency in the production processes.
2	Talent Retention and Reduced Turnover	By addressing employee needs and providing opportunities for development, the model contributes to higher employee satisfaction and reduced turnover. This, in turn, helps employers retain valuable talent, reducing recruitment and training costs
3	Adaptability to Change	The model supports HRM strategies that foster a culture of adaptability and innovation. This enables the organization to respond effectively to changes in the production landscape, ensuring sustained competitiveness and growth.
4	Effective Team Collaboration	The conceptual model emphasizes teamwork and collaboration through HRM practices that promote effective communication and collaboration. This results in improved coordination among team members, leading to enhanced efficiency in production processes.
5	Legal and Ethical Compliance	The model incorporates HRM practices that ensure compliance with legal and ethical standards. This reduces the risk of legal issues, enhances the organization's reputation, and promotes a culture of integrity and responsibility
(3) For Customers:		
1	High-Quality Products and Services	Description: The conceptual model contributes to a skilled and motivated workforce, leading to the production of high-quality products and services. Customers benefit from reliable and consistent offerings, enhancing satisfaction and loyalty.
2	Timely Delivery of Products	Efficient HRM practices influenced by the model contribute to a well-organized production process, ensuring timely delivery of products to customers. This reliability enhances the organization's reputation and customer trust.
3	Responsive Customer Service	The model emphasizes HRM strategies that prioritize employee training in customer service skills. This results in a more responsive and customer-centric workforce, leading to improved customer satisfaction and loyalty.
4	Innovation in Product Development	A culture of innovation, fostered by the conceptual model, encourages employees to contribute creative ideas and improvements. This leads to innovative product development, meeting evolving customer needs and preferences
5	Transparent Communication	HRM practices influenced by the model promote transparent communication within the organization. This transparency extends to customer interactions, building trust and enhancing the overall customer experience

Table 10: Benefits of developed Conceptual model of impact of HRM on EPM in Production

S. No.	Key Benefits	Description
(1) For Employees:		
1	Career Growth Opportunities	The conceptual model ensures a systematic approach to talent development and career progression, offering employees clear pathways for growth within the production organization. This fosters a sense of purpose and long-term commitment among employees.
2	Work-Life Balance	HRM practices influenced by the model prioritize work-life balance, contributing to a healthier and more sustainable work environment. Employees benefit from reduced stress, improved

		well-being, and a better balance between professional and personal life
3	Skill Enhancement and Training Programs	The conceptual model emphasizes continuous learning and skill development. Employees have access to tailored training programs, enabling them to acquire new skills and stay abreast of industry trends, ultimately enhancing their professional capabilities.
4	Recognition and Rewards	Through a well-defined performance evaluation system, the model ensures that employees receive fair recognition and rewards for their contributions. This not only motivates individuals but also promotes a positive and inclusive workplace culture.
5	Job Satisfaction and Engagement	The alignment of HRM practices with the conceptual model results in a workplace that values and understands the needs of its employees. This leads to increased job satisfaction and higher levels of engagement, contributing to a positive and productive work atmosphere.

(2) For Employers:

1	Increased Employee Productivity	The conceptual model facilitates the implementation of HRM strategies that align employee goals with organizational objectives. This alignment boosts overall employee productivity, contributing to enhanced efficiency and effectiveness in production processes.
2	Talent Retention and Reduced Turnover	By addressing employee needs and fostering a supportive work environment, the model contributes to reduced turnover and increased talent retention. This is crucial for employers as it minimizes recruitment costs and ensures stability within the workforce.
3	Adaptability and Innovation	The model encourages a culture of adaptability and innovation through HRM practices. This enables the organization to respond effectively to industry changes, technological advancements, and evolving market demands, ensuring sustained competitiveness.
4	Improved Team Collaboration	HRM practices influenced by the conceptual model prioritize effective communication and collaboration. This leads to improved teamwork and coordination among employees, fostering a positive work culture and enhancing overall team performance
5	Legal and Ethical Compliance	The model incorporates HRM practices that ensure compliance with legal and ethical standards. This reduces the risk of legal issues, protects the organization's reputation, and promotes a culture of integrity and ethical conduct.

(3) For Customers:

1	High-Quality Products and Services	The conceptual model, by focusing on employee development and satisfaction, contributes to the production of high-quality products and services. Customers benefit from reliable and consistent offerings, leading to increased satisfaction and loyalty.
2	Timely Delivery and Efficiency	Efficient HRM practices influenced by the model contribute to a well-organized production process, ensuring timely delivery of products to customers. This reliability enhances the organization's reputation and builds trust among customers.
3	Customer-Centric Workforce	The model emphasizes HRM strategies that prioritize customer service skills. This results in a more responsive and customer-

		centric workforce, enhancing the overall customer experience and satisfaction.
4	Innovation in Product Development	A culture of innovation, fostered by the conceptual model, encourages employees to contribute creative ideas and improvements. This leads to innovative product development, meeting evolving customer needs and preferences
5	Transparent Communication	HRM practices influenced by the model promote transparent communication within the organization, which extends to customer interactions. This transparency builds trust and enhances the overall customer experience, fostering positive relationships

Table 11: Constraints of developed Conceptual model of impact of HRM on EPM in Production

S. No.	Key Constraints	Description
(1) For Employees:		
1	Resistance to Change	Employees may face challenges in adapting to new HRM practices and changes introduced by the conceptual model. Resistance may stem from fear of the unknown, leading to potential friction and difficulties in implementation.
2	Lack of Employee Involvement	If the development of the conceptual model lacks employee input and involvement, it may result in a disconnect between the model's strategies and the actual needs and preferences of the workforce. This can lead to decreased employee engagement and satisfaction.
3	Potential for Increased Workload	Implementation of certain HRM practices aimed at enhancing productivity may inadvertently increase the workload for employees. This can result in stress, burnout, and a decline in overall well-being, counteracting the intended positive impact
4	Skill Mismatch	If the model does not adequately address the skills required for the evolving production landscape, employees may face a mismatch between their current skill sets and the demands of their roles. This can lead to feelings of inadequacy and hinder performance.
5	Inequitable Distribution of Opportunities	The model may inadvertently contribute to inequalities in opportunities for career growth and skill development. If not implemented fairly, this could create dissatisfaction and hinder the motivation of certain employees.
(2) For Employers:		
1	Implementation Costs	Developing and implementing the conceptual model may incur significant costs for employers, including investments in training programs, technology, and restructuring. Budget constraints may limit the organization's ability to fully realize the intended benefits.
2	Resistance from Middle Management	Middle managers may resist changes brought about by the new HRM model, especially if it challenges existing power dynamics or requires them to adapt their leadership styles. This resistance can impede the successful implementation of the model
3	Data Privacy and Security Concerns	HRM practices often involve the collection and analysis of sensitive employee data. If not managed properly, concerns about data privacy and security may arise, leading to legal and ethical challenges for employers implementing the conceptual model.
4	Short-Term Disruptions	The transition to the new HRM model may cause short-term disruptions in workflow and productivity. Employees and

		management may need time to adapt, leading to a temporary dip in overall performance and output.
5	Potential for Employee Disengagement	If the implementation of the conceptual model is not effectively communicated and aligned with employee needs, it may result in a sense of disconnect and disengagement. This can negatively impact morale and productivity
(3) For Customers:		
1	Impact on Product Quality and Delivery	Short-term disruptions in production processes and potential employee disengagement may have implications for product quality and delivery timelines. Customers may experience delays or variations in the quality of products and services.
2	Communication Gaps	If the changes introduced by the HRM model are not effectively communicated to customers, there is a risk of misunderstandings or misperceptions. This can lead to dissatisfaction and a decline in customer trust.
3	Potential for Decreased Customer Service Levels	If HRM practices do not adequately address customer service training, there may be a decline in the responsiveness and quality of customer service. This can result in decreased customer satisfaction and loyalty
4	Supply Chain Disruptions	Changes in production processes and workforce dynamics may cause disruptions in the supply chain. This can impact the availability of products, leading to potential dissatisfaction among customers expecting consistent and reliable supply
5	Perceived Organizational Instability	Short-term disruptions and changes in HRM practices may create a perception of organizational instability among customers. This perception can erode customer confidence and loyalty, affecting the long-term relationship between the organization and its customer base

Table 12: Disadvantages of developed Conceptual model of impact of HRM on EPM in Production

S. No.	Key Disadvantages	Description
(1) For Employees:		
1	Increased Work Pressure	The emphasis on enhanced performance may lead to increased work pressure on employees. Unrealistic expectations or aggressive performance targets may contribute to stress, burnout, and a decline in overall well-being.
2	Job Insecurity	The implementation of a new HRM model may introduce performance metrics that could be used to assess job security. This can create anxiety among employees, particularly if the model is perceived as a tool for identifying underperformers, leading to job insecurity.
3	Limited Focus on Employee Development	If the conceptual model overly prioritizes short-term performance metrics, there may be a limited focus on employee development and long-term career growth. This can hinder employees' opportunities for skill enhancement and professional advancement
4	Potential for Unfair Evaluation	The subjective nature of some performance metrics may introduce the potential for unfair evaluation. If the model is not designed to account for diverse roles and contributions, employees may feel unfairly judged, leading to dissatisfaction
5	Resistance to Change	Employees may resist changes brought about by the new HRM model due to unfamiliarity or discomfort with the new processes. This resistance can result in a lack of cooperation, hindering the successful implementation of the model
(2) For Employers:		

1	Employee Pushback and Low Morale	Resistance from employees to the new HRM model can lead to low morale and a decline in overall motivation. This may hinder the organization's ability to fully realize the intended benefits of the conceptual model.
2	Implementation Costs	The development and implementation of a new HRM model can incur significant costs, including investments in training, technology, and change management processes. These costs may strain the organization's budget and resources
3	Loss of Experienced Talent	The implementation of performance-based metrics may inadvertently lead to the departure of experienced employees who feel unfairly evaluated or undervalued. This loss of institutional knowledge can impact the organization's competitiveness.
4	Legal and Ethical Concerns	If the HRM model is not implemented with careful consideration of legal and ethical standards, it may lead to legal challenges. Concerns related to fairness, discrimination, or privacy violations can harm the organization's reputation
5	Difficulty in Adapting Organizational Culture	A conceptual model that clashes with the existing organizational culture may face challenges in gaining acceptance. Difficulty in aligning the model with the values and beliefs of the workforce can hinder its effective implementation

(3) For Customers:

1	Impact on Product Quality	If the new HRM model results in increased work pressure or job insecurity for employees, it may impact the quality of products or services. Customers may experience variations in quality, leading to dissatisfaction.
2	Potential for Delays in Service	Short-term disruptions in production processes or employee disengagement may lead to delays in the delivery of products or services. This can negatively impact customer satisfaction and trust
3	Decreased Employee Engagement in Customer Service	If the HRM model does not sufficiently address the development of customer service skills, there may be a decline in the responsiveness and quality of customer service. This can result in decreased satisfaction among customers.
4	Perceived Organizational Instability	Changes in HRM practices may create a perception of organizational instability among customers. This perception can erode customer confidence and loyalty, affecting the long-term relationship between the organization and its customer base.
5	Communication Gaps	If the changes introduced by the HRM model are not effectively communicated to customers, there is a risk of misunderstandings or misperceptions. This can lead to dissatisfaction and a decline in customer trust.

9. CONCLUSION :

During the scrutiny of strategies for the effective use of Enterprise Performance Management (EPM) in the manufacturing industry, our exploration has revealed pivotal insights. EPM emerges as a linchpin, intricately connecting various facets that shape employee behaviour and attitudes within the manufacturing units. This interconnection encompasses motivation, performance, and the overarching paradigm of manufacturing operations, significantly influencing organizational dynamics. EPM, often construed as a multifaceted series of procedures, plays a crucial role in facilitating and enhancing management operations. Our analysis underscores the importance of EPM in striking a delicate balance between growth opportunities and resourceful expansion within manufacturing organizations. Moreover, it becomes evident that EPM serves as a catalyst for technological innovation, aligning with strategic objectives and fostering effective accomplishment. In delving deeper, our examination has underscored the direct correlation between EPM and organizational effectiveness. EPM, as a

driving force, engages in extracting new dimensions and critically assessing various performance indicators. This discernment empowers manufacturing companies to embrace successful practices while discarding ineffective ones. The result is a streamlined, automated operational process that contributes to the overall efficiency of the organization (Radha, P. et al. (2023). [61]). This profound understanding of EPM's role in shaping organizational processes positions us to unravel strategies that harness its full potential for the optimal functioning of manufacturing industries.

10. RESEARCH LIMITATIONS :

The scope of this research was confined to the manufacturing industry, specifically focusing on Indian manufacturing companies. The study intentionally excluded other sectors or industries from its purview. Furthermore, it limited its exploration to organizations operating within India, disregarding manufacturing companies beyond the Indian borders. The geographical restriction was a deliberate choice made to maintain a targeted approach and gather insights specific to the Indian manufacturing landscape. It's crucial to note that the research primarily revolves around the evaluation and impact of Human Resource Management (HRM) on Enterprise Performance Management (EPM) within the manufacturing domain. The study intentionally refrains from delving into other aspects or parameters related to the given subject, such as entrepreneurship or leadership (Radha P. et al. (2023). [62]). The intentional omission of these factors underscores the research's focused examination of HRM practices and their direct correlation with EPM in the manufacturing industry. By adhering to these defined parameters, the research aims to offer a comprehensive understanding of how HRM practices influence EPM within the specific context of the manufacturing sector in India. This focused approach allows for a more in-depth exploration and analysis of the identified variables, providing valuable insights for practitioners and scholars within this niche.

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