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**STRATEGY TO BUILD COMPETITIVE ADVANTAGE THROUGH
COMPETITIVE INTELLIGENCE AND BUSINESS INTELLIGENCE**

Sumarno Manrejo^{1*}, Eddy Setyanto²,Theresia Oktavia Sadipung³,Herni Pujiati⁴, Yohanes Ferry Cahaya⁵

¹Master of Accounting, Universitas Bhayangkara Jakarta Raya, Indonesia

²Management Study Program, STIE Tri Bhakti, Indonesia

^{3,4,5} Faculty of Postgraduate Program, Universitas Dirgantara Marsekal Suryadarama, Indoensia

sumarno@dsn.ubharajaya.ac.id^{1*}, eddy.setyanto@stietribhakti.ac.id², theresia@unsurya.ac.id³, hernipujiati@unsurya.ac.id⁴, ferry@unsurya.ac.id⁵

*Corresponding Author: sumarno@dsn.ubharajaya.ac.id

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Abstract

This literature review comprehensively explores the role of Business Intelligence (BI) and Competitive Intelligence (CI) in supporting the achievement of organizational competitive advantage. By analyzing 40 scholarly publications from various sectors—including manufacturing, export, higher education, SMEs, and e-commerce—it is evident that both BI and CI play essential roles in enhancing operational efficiency, the quality of strategic decision-making, and innovation capabilities. BI is primarily focused on processing internal data, such as operational performance and customer behavior, while CI is utilized to monitor external conditions such as competitor strategies, industry trends, and regulatory dynamics. The collaboration between the two enables organizations to respond swiftly to market changes and develop more targeted strategies. This study also emphasizes the importance of integrating taxation aspects within the BI and CI framework. Taxation is not only viewed as a fiscal obligation but also as part of an efficiency strategy that can be systematically analyzed through intelligence-based approaches. The findings suggest that the

combination of BI and CI with strategic tax management supports fiscal efficiency and tax compliance while strengthening the organization's competitive position in an evolving business environment. Therefore, the optimal implementation of BI and CI serves as a crucial foundation for building sustainable and data-driven competitive advantage.

INTRODUCTION

In an era of continuous development and uncertainty in business, organizations are required to be highly adaptable and make decisions quickly and accurately (Fitri Ananda et al., 2024). Increasingly fierce global competition is pushing companies to rely not only on intuition but also on accurate information as the basis for strategic decision-making (Heang & Mohan, n.d.). One way to achieve this is by utilizing a data- and information-driven approach, implemented through Business Intelligence (BI) and Competitive Intelligence (CI) (Mulyana et al., n.d.).

BI and CI are two important tools that organizations can use to manage and analyze data and information, both from within and outside the organization. BI focuses on internal data reflecting operational performance, process efficiency, and consumer behavior (Kumalasari Subroto & Endaryati, 2021), while CI focuses more on gathering external information, such as competitor movements, industry trends, and policy or technology changes that impact the market (Michael Ch. Raintung3 Moh. Hifdil Furqon1 Willem JFA Tumbuan2, 2019).

Both have complementary functions in helping organizations build and maintain competitive advantage. BI enables organizations to accurately evaluate their internal conditions, while CI provides a comprehensive view of the external landscape. As technologies like Big Data and Artificial Intelligence (AI) advance, the integration of BI and CI is becoming increasingly feasible and effective across various sectors.

However, the implementation of BI and CI is not without challenges, both in terms of technology, human resource competency, and organizational culture. Therefore, a thorough understanding of how these two approaches are implemented and their contribution to organizational competitiveness is crucial. This study aims to provide a comprehensive overview of this through a review of 40 relevant scientific articles.

As economic complexity and the demands of digitalization increase, organizations are required not only to excel in operational efficiency through Business Intelligence (BI) and Competitive Intelligence (CI), but also to strategically manage tax obligations. Taxes are a crucial element that can impact a company's competitiveness when managed efficiently and in accordance with regulations (Manrejo et al., 2023; Manrejo & Larasati, 2025). Integrating BI and CI with tax strategies enables companies to respond more adaptively to regulatory changes.

RESEARCH PROBLEM

Referring to the background back above so question The research in this study is formulated as follows:

1. How the role of Business Intelligence (BI) in building excellence competitive in A organization ?
2. How the role of Competitive Intelligence (CI) in build superiority competitive in A organization ?
3. How integration aspect taxation within the BI and CI framework can support fiscal efficiency and increase competitiveness ?

LITERATURE REVIEW

This literature review examines three key concepts that underpin the reviewed literature: Business Intelligence (BI), Competitive Intelligence (CI), and Competitive Advantage. These three concepts are interrelated and play a strategic role in helping organizations improve their competitiveness in the marketplace. BI and CI serve not only as information analysis tools but also support more accurate, efficient, and data-driven decision-making. The following descriptions explain each concept in more depth.

Business Intelligence (BI)

Business Intelligence refers to a set of methods, technologies, and systems used to access, manage, and analyze an organization's internal data. Its primary goal is to provide in-depth, accurate, and relevant information to support managerial decision-making (Aulia Rachman & Susyanti, 2024). BI comprises various components such as data warehousing, online analytical processing (OLAP), data mining, and data reporting and visualization systems (Mulyana et al., n.d.). By optimizing BI, organizations can identify efficiency opportunities, recognize historical performance patterns, and respond more proactively to customer needs (Adebunmi Okechukwu Adewusi et al., 2024).

Competitive Intelligence (CI)

Unlike BI, which emphasizes internal data, Competitive Intelligence focuses on monitoring external information related to the business environment. CI helps organizations understand competitors' moves and strategies, monitor market developments, and analyze risks and opportunities originating externally (Alkhaldeh et al., 2024). CI extends beyond data collection to include in-depth analysis processes that form the basis for designing and adapting business strategies. In a complex and competitive environment, the speed and accuracy of external information are key to strategic advantage (Maluleka et al., 2023).

Competitive Advantage

The concept of competitive advantage refers to a strategic position that enables an organization to create greater value than its competitors. This advantage can be achieved through cost efficiency, product or service innovation, and rapid response to market needs (Fitri Ananda et al., 2024). In this context, BI and CI play a crucial role as supporting tools that enable organizations to make accurate and contextual data-driven decisions. Research by (Kusmantini et al., 2021) shows that integrating BI with innovation and knowledge sharing can increase competitiveness, particularly in the export sector. Meanwhile, (Maluleka et al., 2023) highlight the importance of CI in the strategy implementation phase, which is often overlooked, despite its crucial role in determining the effectiveness of the final outcome of the business strategy.

The Role of Tax Aspects in Competitive Strategy

In a modern management approach, taxes are viewed not merely as a fiscal obligation, but as part of a business efficiency and risk management strategy. Business intelligence can be leveraged to assist with digital tax planning and reporting processes, such as e-SPT and gross income calculations. (Manrejo et al., 2021; Theo Ariandiyen, 2022) . On the other hand, Competitive Intelligence can be used to analyze competitors' fiscal policies, cross-country regulations, and compliance strategies across various industrial sectors. (Manrejo et al., 2025) .

Thus, a strategic approach through BI and CI also supports the management of efficient taxation .
Material based on study previously used as base in do analysis as can seen in Table 1 below This :

Table 1
Study previously

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
1	Manrejo et al. (2025)	Compliance level tax different in ASEAN countries due to variation regulations fiscal .	Many journals mention role regulation and compliance fiscal as factor important .	Study regional comparative (ASEAN), not Indonesian context only .
2	Moh. Hifdil Furqon et al (2019) EMBA Vol.7 No.1	Marketing intelligence is used for competitor observation and customer data collection to maintain a competitive advantage.	Discusses the importance of information/data in business decision making.	Focus on real case studies (PT. Pegadaian Syariah) and marketing strategies.
3	Rasmey Heang & Raghul Mohan (2020)	BI is essential for strategic decision-making; the key to success depends on technical and organizational capabilities.	All discuss the role of BI/CI in improving decisions and competitive advantage.	Emphasis on BI architecture and uncertainty theory-based approaches.
4	Wiwin Winarti et al (2024) Indonesian Retail Management Journal Vol.5 No.2	Smart retail technology and innovation have been shown to significantly enhance the sustainable competitive advantage of MSMEs. The influence of technology on innovation and competitive advantage was statistically tested using PLS.	Examining the influence of technology/information in increasing business competitiveness	Using quantitative methods and statistical approaches (PLS) in depth; focusing on MSMEs in Tangerang City
5	Tantri Deffari et al (2023) JMASIF Vol.2 No.1	Management information systems play a vital role in business intelligence, enabling accurate, efficient decision-making and supporting business strategy. Business intelligence transforms data into relevant information for decision-making.	Explain the importance of business intelligence as a decision-making tool and to increase organizational competitiveness. Focus on processing data into information for company strategy.	More emphasis on the role of management information systems and their applications in small and large businesses, as well as the importance of data security.
6	Ahmad Fauzi et al (2023)	Digital technologies such as Business	All studies agree that technology and	The differences lie in the method (qualitative vs.

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
	Volume 4 No. 5	Intelligence (BI), e-commerce, and social media have been proven to improve efficiency, decision-making, and business competitiveness, particularly for MSMEs. Product innovation and digital strategies also drive purchasing power and business sustainability, particularly during the pandemic.	innovation are crucial for business efficiency, increasing competitiveness, and attracting consumer interest in the digital age.	quantitative), focus (MSMEs, consumers, startups), and the technology studied (BI, e-commerce, social media, mobile applications).
7	Vivi Kumalasari Subroto & Eni Endaryati (2021) Journal of Socio-Economic Management Vol.1 No.2	BI improves operational efficiency and decision-making through digital dashboards, especially in digital businesses and startups.	Making BI a tool in business strategy.	Focus on digital transformation and BI implementation in MSMEs and startups.
8	Eduardo Rafael Poblano (2021) JISIB Vol.11 No.2	Competitive Intelligence (CI) has no direct influence on Innovation Capability (InC), but it has a significant indirect influence through Knowledge Management (KM). In other words, CI → KM → InC. Knowledge management is a key mediating factor in the relationship between competitive intelligence and innovation capability in Mexican companies.	Strategic information management (CI and KM) is essential to support innovation and decision-making. CI is also used to understand the business environment and respond to market changes.	The impact of CI is indirect, and is highly dependent on the effectiveness of Knowledge Management in the organization.
9	Rini Wijayaningsih et al. Innovation and Creativity in Economics Vol.7 No.6	BI simplifies decision-making, increases efficiency, and provides a competitive advantage; accompanied by data visualization.	All highlight the importance of BI for strategy and competitiveness.	Reviewing more broadly the factors that influence decisions and the advantages/disadvantages of BI.
10	Adek Wahyu	BI improves organizational	View BI as a key tool in a data-driven	Focus on practical implementation of BI in

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
	Nugroho & Anak Agung Gde Satia Utama (2025)	efficiency and performance; keys to success: management support, data quality, technology readiness.	strategy.	Indonesian organizations.
11	Mpho L. Maluleka & Bibi Z. Chummun (2023)	Competitive Intelligence (CI) is important for strategy, but is under-researched in the context of strategy implementation.	Mention the importance of information integration in decision making.	Focus on CI, not BI, and highlight the gap between CI and strategy execution.
12	Mumuh Mulyana, Yulia Nudasar, Marwan Effendy (Book)	BI helps predict trends and make data-driven decisions; emphasizing tools such as OLAP, data mining.	Consider BI crucial in the digital era.	An applicable and educational textbook, not the result of academic research
13	Siti Maesaroh et al (2023/2024) Effectiveness of Business Intelligence Management Implementation in Industry 4.0	BI helps strategic decision-making in the Industry 4.0 era by leveraging big data and technologies such as AI, IoT, and cloud.	The importance of utilizing technology and information to increase organizational competitiveness and efficiency.	The focus is on how BI helps companies adapt to the digital industrial revolution strategically.
14	Hendri Rudiawan (2021) Journal of Economics Vol.23 No.3	BI helps companies in big data analysis, speeding up decisions, lowering costs, and improving operational efficiency.	The importance of implementing Business Intelligence (BI) as a tool to support more effective and efficient decision making in organizations or companies.	focuses on the general practice of BI implementation in a corporate environment without emphasizing the 4.0 technology aspect. The explanations are more practical and operational, and are intended to assist company management in daily decision-making.
15	Danandjaya Saputra & Nanny Raras Setyoningrum (2016)	The Internet supports CI through easy access to competitor information; the importance of real-time information.	CI is seen as an important tool in the collection and analysis of competitor data.	Emphasis on the role of the internet as a CI enabler in the context of globalization.
16	Citra Berliani Utami, Lukman Faruk, Ofah Musyarrofah	Business Intelligence (BI) helps companies improve performance, decision-making, cost efficiency, and identify new opportunities. BI	All research addresses business competitiveness. Using a strategic analysis approach.	This research focuses on online companies and BI applications to improve marketing strategies and decision making.

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
		is essential for online businesses in analyzing consumer, product, and distribution channel data.	Focus on utilizing information/data to support decisions.	
17	Javier Gamboa-Cruzado et al. (2023)	Business Analytics has a major impact on competitive advantage; identification of 71 globally relevant studies.	Focus on increasing competitiveness through data utilization.	The main focus is on Business Analytics, not BI or CI; a global systematic review method.
18	Rabbir Rashedin Tirno	BI increases organizational competitiveness, but technology anxiety (TA) has a negative effect as a mediator.	Focus on increasing competitiveness with BI.	Examining the mediating effects of TA which are not widely discussed in other studies.
19	Adewusi, Okolo, Olorunsogo, Asuzu, & Daraojimba	BI and Big Data enhance competitive advantage through analytical tools, but face challenges of data quality and human resources.	BI as a strategic tool in dealing with market complexity.	Focus on BI integration with Big Data and advanced analytics tools.
20	Mohamed Sulaiman Alhamadi	Strategic Intelligence (SI) consisting of foresight, future vision, strategic partnership, motivation, and systems thinking has a significant influence on sustainable competitive advantage (SCA) in Qatar Industries.	Everyone talks about competitive advantage. Both emphasize the importance of information management and the competitive environment.	Focus on strategic intelligence that is broader than just BI. The unit of analysis is large industries in Qatar, not MSMEs or small service businesses.
21	Nicolae Alexandru Budeanu	BI focuses on internal data; CI focuses on external data. Both are important for decision-making.	BI and CI help strategic decision making.	Emphasis on the differences between BI and CI and the bibliometric approach.
22	Felita Suryajaya	The integration of BI and CI can increase efficiency and competitiveness and support strategic decisions.	BI and CI can complement each other.	Case studies on retail businesses also raise supplier relationship management (SRM) as an additional variable.
23	Dicky, Rizal Ruben Manullang, Fery Panjaitan	Competitive Intelligence (CI) and Resource-Based View (RBV) analysis were used to improve the	Discuss strategies to increase competitiveness. Using information	Focus on the local hospitality industry. Integrating CI and RBV, not just BI or SI.

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
		competitiveness of Grand Vella Hotel. The analysis focused on the company's internal analysis and external factors influencing competitiveness.	gathering and analysis as the basis for strategy.	Pay attention to operational aspects of the hotel such as service, facilities, and employee competence.
24	Achmad Fauzi, Tamam Zaidan, et al.	BI helps decision makers access data for accurate and efficient decisions.	BI as a decision aid.	Descriptive qualitative study based on general phenomena in local companies.
25	Alfin Aulia Rachman & Jeni Susyanti	BI increases the efficiency, productivity, and competitiveness of the expedition business.	BI impacts operational efficiency.	Studies based on the logistics/expedition sector as a specific focus.
26	Alkhalwaldeh, Jaran, Al-Shakri, Almahameed, Taha	Competitive Intelligence (CI) increases competitive advantage through mediating information sharing.	CI is also used for competitive advantage.	Specific focus on Jordan's telecommunications sector and mediation by IS.
27	Titik Kusmantini, Tri Mardiana, Rendy Pramudita 2021	Business Intelligence (BI) has a significant influence on knowledge sharing, organizational innovation, and competitive advantage. Mediating factors such as knowledge sharing and innovation are also significant.	Same as other articles: BI is considered key in achieving competitive advantage. Using the PLS (Partial Least Square) approach and mediation model.	Focus on export companies in Yogyakarta. Two intermediary variables were tested simultaneously: knowledge sharing & organizational innovation. Connecting BI directly with corporate innovation.
28	Nicholas Renaldo, Deny Jollyta, et al 2022	The BI system's functionality significantly influences the benefits of decision support systems (DSS) and organizational benefits. DSS also significantly mediates these effects.	Just like other articles: BI helps decision making and organizational excellence. Both use PLS as an analysis method.	Focus on technical BI system functions (e.g. data mining, OLAP, dashboards). Include DSS as the main mediating variable, not innovation or learning. The study was conducted on industrial workers in Pekanbaru.
29	Mustafid (Diponegoro University)	BI assists in the management of intellectual capital in	Both emphasize that BI increases organizational	Research object: universities, not companies.

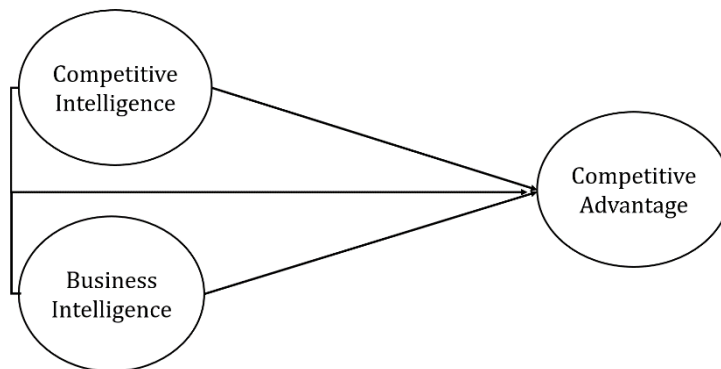
No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
	2013	higher education, improving academic performance and competitiveness based on key performance indicators (KPI).	effectiveness and competitiveness. Demonstrates that data and analytics are the basis of strategic decisions.	Focus on intellectual capital, not just innovation or DSS. Does not test mediation explicitly, more descriptive and implementative.
30	Jafar Vafaei, Hosseinali Bahramzadeh 2024	BI, organizational learning, and organizational innovation have a positive influence on competitive advantage and market development and exports.	Same as articles 1 and 2: BI → innovation → competitive advantage. Both use SEM (Amos) and surveys.	The only one that incorporates organizational learning in the model. Study context: Iran's export industry (North Khorasan). Most recent (2024), with a focus on global markets and exports.
31	Manrejo & Larasati (2024)	The Gross-Up strategy in PPh 21 supports fiscal efficiency and compliance.	Raising the theme of tax efficiency, PPh 21 planning, and digital payroll.	Focus on the implementation of the 2021 HPP Law and the selection of the Gross-Up method.
32	Manrejo (2023)	Gross-Up Method is used to optimize salary structure and tax burden.	Using case studies in the context of payroll-based fiscal efficiency.	Specific research objects at PT PH Groups.
33	Markonah et al. (2022)	Tax compliance is determined by intention, subjective norms, and perceived behavioral control (TPB).	Using the Planned Behavior theory to explain taxpayer compliance.	Focus on the psychological approach of individual taxpayers.
34	Manrejo et al. (2022)	Compliance is influenced by tax payment intention with Planned Behavior.	Both use the Planned Behavior approach with quantitative design.	The research developed the TPB model with a quantitative approach.
35	Manrejo et al. (2023)	Tax knowledge, e-filing, and tax sanctions influence taxpayer compliance.	Discussing education, technology, and fiscal compliance.	Testing three main variables in one regression model.
36	Manrejo & Firdayanti (2022)	The PPh 22 incentive supports business continuity during the Covid-19 pandemic.	Highlighting the importance of fiscal policy as an adaptive instrument.	Focus on the pandemic situation and the affected business sectors.
37	Manrejo & Kurniawati	Tax efficiency through gross income strategies	Discussing the optimization of PPh	The object of study is the national distribution

No	Author (Year)	Research Results	Similarities of This Article	Differences in This Article
	(2024)	and utilization of tax facilities.	21 based on payroll structure.	company PT 8wood.
38	Manrejo et al. (2023)	VAT and luxury goods sales tax strategies affect selling prices and cost structures.	All journals examine the relationship between taxes and business decisions.	Specifically discusses consumption tax on luxury goods and electronics.
39	Manrejo & Yulaeli (2022)	e-SPT reporting assistance improves individual taxpayer compliance.	Promote digitalization of tax and service systems.	The research focuses on community-based educational approaches.

METHOD

This literature review was compiled based on qualitative methods with a systematic literature review approach. Data were obtained from 39 journals National and international journals published between 2013 and 2024 were selected based on their relevance to the theme of the influence of BI and CI on organizational competitive advantage. The analysis process was conducted using a thematic approach, where articles were classified based on the primary function of BI and CI, the industrial sector studied, and the type of methodological approach used. This study also explored how tax aspects can be integrated into the use of BI and CI, particularly to support fiscal efficiency strategies within the context of competitive advantage.

RESEARCH MODEL



Information :

Business Intelligence (BI):

- a. Provide internal data such as company performance , behavior consumers , and process efficiency .
- b. Support operational efficiency and data-driven decision making.

Competitive Intelligence (CI):

- a. Monitor external conditions: competitors, market trends, regulations.
- b. Help develop business strategies that are responsive to the market.

Aspect Taxation

- a. Integrated into BI & CI to support fiscal efficiency and tax compliance.
- b. Taxes are not just an obligation, but part of a competitive strategy.

Business Strategy:

- a. The result of synergy between BI, CI, and tax management.
- b. Leads to better and more responsive decisions.

Superiority Competitive :

The ultimate goal: a superior position in the market due to fast , accurate , cost-effective decisions. cost , and data -driven .

RESULTS AND DISCUSSION

Result of analysis against 39 articles Scientific research shows that the implementation of Business Intelligence (BI) and Competitive Intelligence (CI) consistently contributes to achieving competitive advantage. BI tends to play a role in improving operational efficiency and the quality of internal data-driven decision-making (Fauzi et al., 2022). CI, on the other hand, supports organizations in designing business strategies by leveraging external information about markets and competitors (Alkhawaldeh et al., 2024).

Several studies, such as those by Vafaei & Bahramzadeh (2024), found that integrating BI with innovation and organizational learning can expand markets and increase exports. Kusmantini et al. (2021) also noted that knowledge sharing mediates the relationship between BI and innovation, positively impacting competitiveness. Meanwhile, Maluleka et al. (2023) highlighted the importance of CI in the strategy implementation process, a topic that has not been widely discussed in academic studies.

Despite this, challenges remain, including limited human resource competency, resistance to change, and high technology implementation costs (Mulyana et al., nd). However, organizations that build a data-driven and collaborative culture tend to be more successful in maximizing the benefits of BI and CI to strengthen their competitive position (Adebunmi Okechukwu Adewusi et al., 2024).

The results of a review of the Integration of Tax Aspects from the BI and CI Perspectives indicate that the implementation of BI and CI positively contributes to driving fiscal efficiency and improving tax compliance. BI supports the PPh 21 planning process, fiscal incentive simulations, and reporting automation through e-SPT (Manrejo et al., 2023; Manrejo & Firdayanti, 2022) . CI serves as an analytical tool to observe competitors' fiscal compliance practices, changes in tax policies, and strategic adaptations across industry sectors. (Markonah & Manrejo, 2022) . This reinforces the view that taxation can be effectively integrated within the BI and CI frameworks.

CONCLUSION

The conclusion shows that The integration of Business Intelligence (BI) and Competitive Intelligence (CI) plays a crucial role in enhancing an organization's competitive advantage. BI helps improve operational efficiency by leveraging internal data, while CI supports an organization's adaptability to changing external conditions. These two approaches, when used in an integrated manner, contribute to innovation, organizational learning, and business strategies that are responsive to market dynamics.

Not only Moreover , tax management can also be optimized through the implementation of BI and CI, which positively impact fiscal efficiency and tax compliance. Therefore, the synergy between BI, CI, and tax strategy is a crucial factor in strengthening an organization's position amidst intense competition. Despite challenges such as limited human resource competency, resistance to technological change, and high initial investment costs, organizations with a data-driven and collaborative culture are better equipped to overcome these obstacles.

SUGGESTION

Based on the review results, organizations are advised to prioritize improving human resource capabilities in utilizing Business Intelligence (BI) and Competitive Intelligence (CI) technologies. A deep understanding of data and the ability to interpret it are key to winning business competition in the digital era. Furthermore, organizations need to strategically implement BI and CI across all managerial processes, from daily operations to long-term planning, product development, and market expansion.

Facing complex technological and regulatory challenges, the use of advanced technologies such as Big Data, Artificial Intelligence, and digital reporting systems can provide solutions to improve strategic efficiency and accuracy. Taxation also requires serious attention, not merely as an administrative obligation but as an integral part of a company's competitive strategy. With the support of BI and CI, companies can design efficient tax plans, minimize fiscal risks, and improve compliance with applicable regulations.

Therefore, a transformation of organizational culture toward a data-driven and change-responsive work model is necessary. The success of BI and CI implementation is greatly influenced by a company's internal readiness, not only in terms of technology but also in terms of its perspective and commitment to making information a source of long-term advantage.

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