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Ethical Considerations in AI-Enhanced Strategic Management: Implications for Corporate Social Responsibility

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ABSTRACT

This study aims to analyze the ethical implications of the application of artificial intelligence (AI) in corporate strategic management and its impact on corporate social responsibility (CSR). The method used is a systematic literature review with a qualitative approach, collecting secondary data from various relevant journals. The results of the analysis of 15 studies show various approaches in exploring the ethics and impact of technology, especially AI, on strategic management and CSR. Several studies highlight the challenges in creating inclusive ethical regulations through AI auditing and ethical standardization. Ethical concerns arise in the use of AI in sectors such as insurance, education, and retail, especially related to privacy protection and customer satisfaction. These findings emphasize the need for a strong ethical framework to ensure the fair and responsible use of AI.

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INTRODUCTION

The development of technology in the form of artificial intelligence has made significant changes to human life, especially in the world of management and business. The application of artificial intelligence in the context of strategic management offers new opportunities for various companies to increase efficiency, productivity, and accuracy in making decisions. Through performance assisted by AI in order to analyze large data in a short time. In this case, the company is able to provide a strategy formulation that is considered more sophisticated and responsive to market dynamics. However, through the opportunities that have been explained, new challenges will arise, especially with the ethics of implementing this technology.(Trzaska & Sus, 2023).

The presence of AI is able to process management by bringing a fairly broad impact so that it is not only in technical aspects but also in the social responsibility of the company. Strategic management enhanced by AI confronts companies with fundamental questions about technology that is used ethically and responsibly. When making strategic decisions begins to shift from humans to technology-based systems with their algorithms, issues of transparency, fairness, and accountability are increasingly important in their attention.(Grace Tetteh et al., 2024).

In the context of corporate social responsibility (CSR), the use of AI presents an ethical dilemma that requires serious attention. AI that operates according to data and algorithms will pose a risk of social injustice

if not managed properly. As such, AI is able to amplify existing biases in the data, potentially resulting in discriminatory decisions.(Aljabhan, 2023). Therefore, companies adopting AI in strategic management must consider the ethical implications of this technology, both for employees, customers, society at large, and the environment.

The issue of AI and strategic management that often arises is about transparency. This is because decisions made by AI are likely to be unclear about how the decision-making process occurs. The impact is the difficulty that companies will experience in evaluating fair and ethical decisions. The lack of transparency in decision-making can cause ethical problems. Moreover, when the decision taken has a direct impact on public life.

Addressing the issue of AI and strategic management by considering ethics to obtain the implementation of corporate social responsibility relevant research provides an overview of the scientific concerns of this research.Abdelfattah et al. (2024)highlights that the urgency of managerial through green product innovation strategies with AI that are positively significant in need of each other, so that investment is needed from parties such as the government to provide support in the context of social responsibility. However, this study does not provide a discussion of the ethics of strategic management with AI with ethical considerations. WhileAli et al. (2024)showed in his research that the adoption of AI significantly increases employee innovation, creativity, and experimentation and has an impact on more accurate and timely decision making. However, the study has not shown that managerial ethical considerations can participate with AI contributing to fast and accurate decision making, so it is not directly known the ethical considerations and social responsibility of the company.Tusquellas et al. (2024)AI is applied in professional development and talent management to improve recruitment, personalize training, retain talent, and detect future skill needs, while addressing bias and quality challenges in the hiring process. The application of AI in making these decisions can be seen that strategic management in carrying out good recruitment management is able to provide good decisions. However, the study has not provided a picture of the company's social responsibility for the decisions that have been made.

Based on this, this study will conduct an in-depth exploration of how AI can be applied in strategic management by considering ethical implications comprehensively, especially related to corporate social responsibility. This study not only fills the gap in previous literature by offering a more holistic view of the relationship between AI, strategic management, and social responsibility, but also provides a practical approach to implementing this technology sustainably and ethically in the context of modern business. So the purpose of this study is to analyze the ethical implications of the application of artificial intelligence in corporate strategic management and its impact on corporate social responsibility.

RESEARCH METHODS

This study uses a systematic literature review with a qualitative approach. The data used are secondary data obtained by collecting various journals relevant to the topic being studied. Data were obtained through access from various sites such as Elsevier and ScienceDirect which provide high-quality literature. Data collection techniques use specific keywords such as "AI in strategic management," "AI ethics," and "corporate social responsibility".

The collected data will be managed with the Creswell model which includes data reduction, data presentation, and drawing conclusions. First, data reduction is done by filtering journals according to the provisions in the literature review prism. Second, data is presented in thematic form to facilitate analysis. Third, conclusions are drawn based on the findings that have been presented and analyzed. After drawing conclusions, the data is analyzed using the Stake method in the form of direct interpretation. Interpretation is done by matching various concepts from existing research and interpreting them critically.

RESULTS AND DISCUSSION

Artificial Intelligence (AI) has become one of the main pillars of digital transformation in various business sectors. The main purpose of implementing AI in company management is to increase operational efficiency, improve decision-making, and drive innovation. AI can analyze large amounts of data quickly and accurately, allowing companies to gain deeper insights and make better decisions (Brynjolfsson & McAfee, 2023). By using AI, companies not only automate routine tasks but can also explore previously unseen market potential.

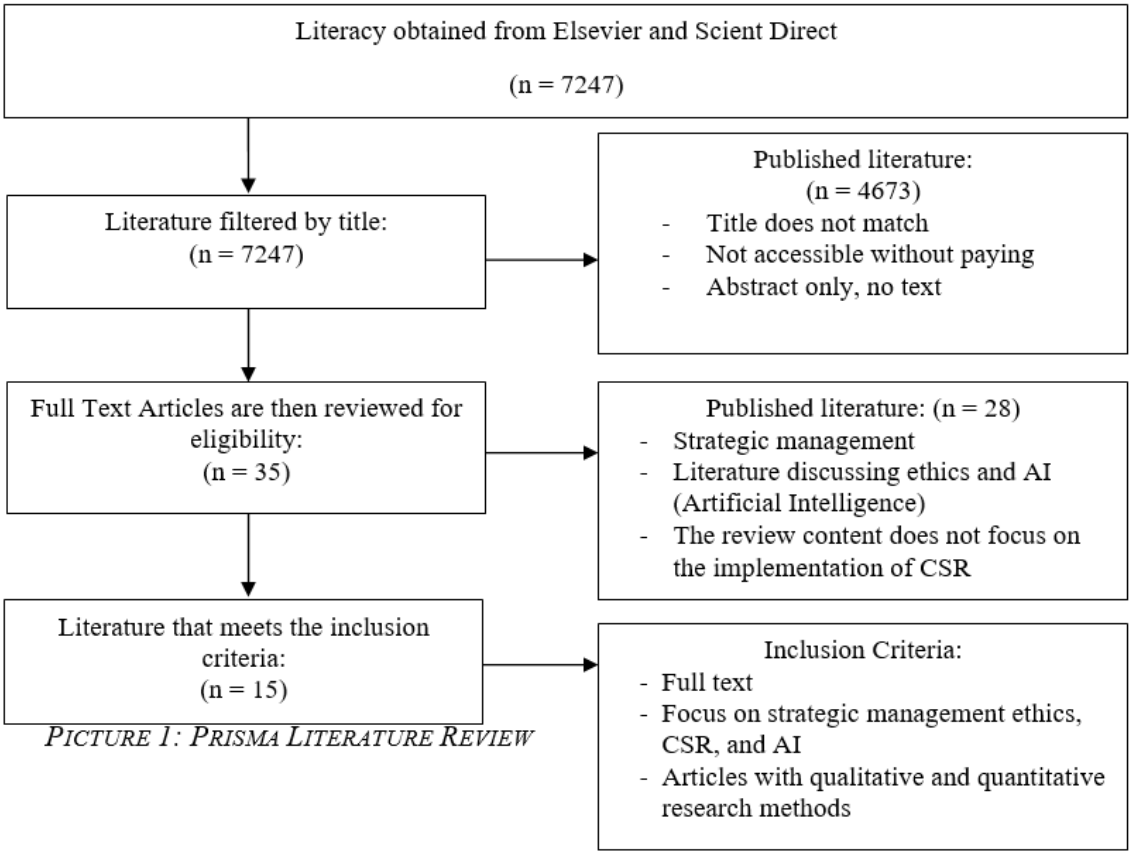
AI also aims to improve customer experience by providing more personalized and responsive services. For example, AI-powered chatbots can provide 24/7 customer support, answer questions, and resolve issues quickly (Kaplan, 2023). This not only increases customer satisfaction but also reduces employee workload, allowing them to focus on more strategic tasks. In other words, the goal of AI in corporate management is to create sustainable added value and increase the company's competitiveness in the global market (Davenport & Ronanki, 2023).Using machine learning algorithms, companies can analyze patterns in historical data and predict future trends, which helps in strategic planning (Wang & Hu, 2023). For example, companies can optimize supply chains by accurately predicting product demand, thereby reducing costs and increasing efficiency. AI also serves to increase employee productivity. AI systems can automate routine tasks such as

data processing and document management, freeing up employee time to focus on innovation and creativity (Zaki & Boulton, 2023). In this context, AI serves as a tool to empower employees, enabling them to work more efficiently and effectively.

AI also plays an important role in risk management. By using predictive analytics, companies can identify potential risks before they become bigger problems (Ritchie & Brunt, 2023). This helps companies take preventive measures and plan appropriate responses. In the financial sector, for example, AI is used to detect fraud by analyzing suspicious transaction patterns (Chen & Lee, 2023). Thus, the function of implementing AI in companies is multifaceted and greatly supports business sustainability and growth.

In this study, the author finally produced the desired results. The stages of the method that the author carried out in a structured manner resulted in 15 journals that will be analyzed further. Currently, the author is carrying out the data management stage in the data reduction progress. The author carried out this progress in order to capture irrelevant or redundant information and eliminate it. The author carried out the reduction repeatedly in order to obtain final data that is considered valid and in accordance with various provisions thatpresented in the following literature review prism:

Meanwhile, for the 15 journals that have gone through the screening stage, the author will present them in the table below:



PICTURE 1: PRISMA LITERATURE REVIEW

Table 1: Literature Review Data Analysis

No	Author and Title	Method	Research result	Similarities with primary research	Differences with primary research
1	Muhammad Alawmleh, Natalie Shammad, Kanal Alawmleh, and Loly Bani Ismail	Mix method (ISM, MICMAC analysis, and literature review)	The study identified 15 factors that are key to the influence of AI limitations in business. The	The similarity between this research and the one to be conducted is that both analyze	The difference focuses on the limitations of AI in business implementation, not directly on

	"Examining the limitations of AI in business and the need for human insights using Interpretive Structural Modeling" (Alawmleh et al., 2024)		factors that are known are accountability and privacy which have a big influence, while adaptability is very dependent.	ethical factors in implementing AI and its impact on managerial decisions.	corporate social responsibility.
2	Douglas Cumming, Kumar Saurabh, Neelam Rani, and Parjiat Upadhyay "Towards AI Ethics-Led Sustainability Frameworks and Toolkits: Review and Research Agenda" (Cumming et al., 2024)	Mixed method (MAXQDA thematic analysis, and literature review)	Identification of 28 AI ethics frameworks that tend to the principles of generosity, justice, and autonomy. Through the assessment of 6 aspects of tools in implementing AI ethics to carry out sustainable development in public institutions.	Both highlight the urgency of having ethical principles in managing with AI in organizations.	This research focuses more on the sustainability and ethics framework of AI through a socio-economic context, rather than on business strategies like the main research.
3	Nazmiye Guler and Samuel N. Kirshner "A Literature Review of Artificial Intelligence Research in Business and Management Using Machine Learning and ChatGPT" (Guler et al., 2024)	Mixed method (literature review and CLR)	The use of machine learning and ChatGPT in identifying topics to review literature and find research gaps has yielded significant results.	Both use AI to improve managerial efficiency in organizations.	Focusing research on academic literacy and methods in an organized manner without direct attention to ethical aspects or social responsibility.
4	Teresa Heyder, Nina Passlack, and Oliver Posegga "Ethical Management of Human-AI Interaction: Theory Development Review" (Heyder et al., 2023)	Qualitative (content analysis and theoretical review)	Developing an ethical framework for managing human-AI interactions based on duty and virtue ethics.	Conducting an analysis of ethical considerations in conducting strategic management of AI.	Focusing on managing the interactions between humans and AI rather than on the direct business implications.
5	Apoorva Vikrant Kulkarni, Shaji Joseph, and Kanchan Pranay Patil "Artificial intelligence technology readiness for social sustainability and business ethics: Evidence from MSMEs in developing nations" (Kulkarni et al., 2024)	Quantitative (SEM and TOE framework)	AI readiness has a direct impact based on significant positive research on social and ethical behavior in MSMEs and is able to improve working conditions and company welfare.	Both of these things give rise to the urgency of having AI to make ethical and sustainable decisions.	Focus on the impact of AI on SMEs in a social context not for large companies or strategic management of AI.
6	Joakim Laine, Matti Minkkinen, and Matti Mäntymäki	Qualitative (systematic literature review)	Identifying ethical principles in AI auditing, as well as knowledge	Both highlight the importance of ethical principles in the	Focus on AI auditing, not strategic management or

	"Ethics-based AI Auditing: A Systematic Literature Review on Conceptualizations of Ethical Principles And Knowledge Contributions to Stakeholders" (Laine et al., 2024)		contributions to AI auditing stakeholders such as fairness, transparency, responsibility.	use of AI and its impact on stakeholders.	direct impact on the company.
7	Johann Laux, Sandra Wachter, and Brent Mittelstadt "Three Pathways For Standardization And Ethical Disclosure By Default Under The European Union Artificial Intelligence Act" (Laux et al., 2024)	Qualitative (normative analysis, and case studies)	Examining three pathways to AI ethics standardization under the AIA, as well as the importance of "ethical disclosure by default" to address normative concerns.	Analyzing ethics and transparency in AI applications, similar to primary research.	Focus on regulation and standardization at the European policy level, not on specific companies.
8	Martin Mullins, Christopher P. Holland, and Martin Cunneen "Creating Ethics Guidelines For Artificial Intelligence and Big Data Analytics Customers: The Case of The Consumer European Insurance Market" (Mullins et al., 2021)	Qualitative (case study)	Discusses the AI framework in the insurance industry, as well as the ethical challenges in using AI and machine learning for commercial balance.	Examining the ethics of AI in commercial decisions, similar to primary research in the context of strategic management.	Focus on the insurance industry, not directly related to the strategic management of companies in general.
9	Fandi Omeish, Mohammad Al Khasawneh, and Nadine Khair "Investigating The Impact of AI on Improving Customer Experience Through Social Media Marketing: an Analysis of Jordanian Millennials" (Omeish et al., 2024)	Quantitative (mediation analysis and direct hypothesis)	Examining the impact of AI on user experience on social media, including the role of chatbots, augmented reality, and virtual influencers.	Together we analyze the impact of AI on social behavior and interactions.	Focus on social media users, not on strategic management or corporate social responsibility.
10	Antonio Padovano and Martina Cardamone Department "Towards Human-AI Collaboration in the Competency-Based Curriculum Development Process: The Case of Industrial Engineering and	Mixed method (text mining, NLP, infometrics, and semantic analysis)	AI is used to develop competency-based curriculum in industrial management education.	Similar to the primary research in using AI to improve management and decision making.	Focus on education and curriculum development, not corporate social responsibility.

	Management Education" (Padovano & Cardamone, 2024)				
11	Nripendra P. Rana, Rajasshrie Pillai, Brijesh Sivathanu, and Nishtha Malik "Assessing the Nexus of Generative AI Adoption, Ethical Considerations and Organizational Performance" (Rana et al., 2024)	Quantitative (PLS-SEM analysis)	Found that institutional pressure influences GenAI usage and has a positive impact on organizational performance.	Analyzing the impact of GenAI in improving organizational performance, similar to the main research focus.	Using the theoretical framework of institutions and social pressure as drivers of GenAI adoption, while the main research focuses more on strategic management.
12	Waymond Rodgers, James M. Murray, Abraham Stefanidis, William Y. Degbey, and Shlomo Y. Tarba "An Artificial Intelligence Algorithmic Approach To Ethical Decision-Making In Human Resource Management Processes" (Rodgers et al., 2023)	Qualitative (decision analysis and throughput models)	Developing a model to understand ethical decision-making processes in HRM influenced by AI.	Highlighting the importance of ethics in decisions involving AI, in line with primary research.	Focus on HRM and algorithmic decision-making processes, not on general corporate strategy.
13	Daniele Scarpi and Eleonora Pantano "With Great Power Comes Great Responsibility: Exploring the role of Corporate Digital Responsibility (CDR) for Artificial Intelligence Responsibility in Retail Service Automation (AIRRSA)" (Scarpi & Pantano, 2024)	Qualitative (conceptual)	Identifying Corporate Digital Responsibility (CDR) applications and tools in AI-based retail service automation.	Both emphasize the importance of ethical responsibility in the use of technology, including AI.	Providing a specific focus on retail and CDR, not just on corporate strategic management.
14	Karim Sidaoui, Dominik Mahr, and Gaby Odekerken-Schr¨oder "Generative AI in Responsible Conversational Agent Integration: Guidelines for Service Managers" (Sidaoui et al., 2024)	Qualitative (case study)	Providing guidance on how the integration of conversational agents (CAs) can be done ethically in the context of CDR.	Focuses on the use of GenAI in an ethical context, in line with primary research.	Focus on integrating conversational agents into services, not directly related to overall corporate strategy.
15	Kuldeep Singh, Sheshadri Chatterjee,	Quantitative (literature	Finding that GenAI adoption can	Analyze the impact of GenAI	Emphasizes ethical dilemmas and

and Marcello Mariani "Applications of Generative AI and Future Organizational Performance: The Mediating Role of Explorative and Exploitative Innovation and The Moderating Role of Ethical Dilemmas and Environmental Dynamism" (Singh et al., 2024)	review and conceptual theory)	enhance organizational innovation and performance, influenced by ethical dilemmas and environmental dynamics.	on organizational performance, in line with the primary research objective.	environmental dynamics as moderators in GenAI adoption, which are absent in primary research.

Based on table 1 in the form of a literature review analysis of 15 studies, various approaches are shown in exploring the ethics and impact of technology, especially artificial intelligence (AI), on strategic management and corporate social responsibility (CSR). Several studies focus on the challenges in creating inclusive ethical regulations through AI auditing and ethical standardization. Other studies highlight ethical concerns in the use of AI in industries such as insurance, education, and retail, especially related to privacy protection and customer satisfaction. The integration of AI in HRM decision-making and service automation emphasizes the importance of accountability and digital responsibility of companies. Overall, the findings indicate the need for a strong ethical framework to ensure the fair and responsible use of AI.

Studies 1 and 2, focused on the basic principles of AI auditing and ethical standardization, highlighting the challenges of creating inclusive ethical regulation. Other studies, such as studies 3 and 8, highlighted the application of AI in specific industries, such as insurance and education management, raising concerns about the ethical imbalances arising from the use of big data.

Then in research 4 highlights the integration of artificial intelligence (AI) in retail automation, with a focus on corporate digital responsibility (CDR). This study emphasizes the importance of ensuring that AI is used ethically in the context of retail services, particularly for privacy protection and customer satisfaction.

Studies no. 5 and 7 examine the importance of a strong ethical framework in AI auditing to maintain fairness and responsibility in the development and implementation of technology or take institutional standards on making their own ethical decisions, following existing normative consensus, or encouraging transparency and ethical disclosure by default. Studies no. 9 and 10 suggest that AI such as chatbots and augmented reality can enhance user interactions with social media platforms. In addition, they suggest human-AI collaboration in designing industrial engineering and management (IEM) education curricula that are responsive to changes in the job market and industry.

Studies 6, 11, 12, and 15, utilize theoretical frameworks such as institutional theory and throughput models to understand how organizations adopt AI and how ethics impact their performance. These findings are consistent with primary research, which also focuses on the ethical implications of AI in strategic management. In addition, several studies such as 13 and 14 introduce the concept of corporate digital responsibility (CDR) in the context of AI and service automation, indicating the need for ethical management in companies' interactions with consumers. On the other hand, research on AI in HRM decision-making (study 12) highlights the importance of accountability and transparency in using AI for human resource decisions.

Based on the presentation of this study, it can also be known about the implementation of corporate social responsibility. The implementation of corporate social responsibility (CSR) in the context of the use of artificial intelligence (AI) emphasizes the importance of in-depth ethical considerations. One of the main focuses is accountability and privacy, which are the basis for ensuring that decisions taken by the company remain fair and transparent. These principles are crucial in maintaining public trust and showing that the company not only prioritizes profit but also its social responsibility through the use of appropriate technology.

Essentially, AI ethics such as fairness and transparency help companies demonstrate their social responsibility. The use of AI can increase the accessibility of information, which indirectly supports CSR by strengthening organizational education and openness. In this case, AI helps in providing more inclusive and equitable resources, thereby contributing to broader social welfare. Managing the interaction between humans and AI should also be considered in corporate social responsibility. AI readiness or readiness to adopt AI can have a positive impact especially for small companies, helping to improve working conditions and ensure ethical behavior in the workplace. This shows that AI should not only be implemented for the sake of efficiency, but also must pay attention to its impact on employee ethics and well-being.(Kulkarni et al., 2024).

Data management through AI, especially in industries such as insurance, requires special attention regarding ethics. Privacy is an important issue here, as unethical use of data can undermine public trust. Transparency in marketing using AI is also important, especially to avoid consumer manipulation. Therefore, companies must ensure that AI is used ethically in maintaining privacy and avoiding data misuse.(Laux et al., 2024).

Institutional pressures also influence how companies operate ethically with new technologies. Understanding these pressures helps companies act more socially responsible. Decisions made in human resource management (HRM) also play an important role in supporting social responsibility by increasing accountability and transparency in the decisions made.(Heyder et al., 2023).

The difference in a company's progress with the help of AI compared to without the help of AI is very striking. Companies that utilize AI are often able to respond to market changes more quickly and effectively. This is due to AI's ability to analyze data in real-time and provide insights that can be directly applied to business strategies (Shrestha, Ben-Menahem, & von Krogh, 2023). In contrast, companies that do not use AI may lag behind in terms of adapting to new trends and consumer demands. Companies that adopt AI usually show significant improvements. By automating previously manual processes, companies can reduce the time it takes to complete tasks and increase output (Ferney & Bell, 2023). In a study conducted by Goh and Kauffman (2023), it was found that companies that implemented AI technology in their processes experienced an increase in productivity of up to 30% within one year.

AI gives companies the ability to create new and better products and services. For example, many companies have used AI to develop data-driven products that were previously impossible without the technology (Horváth & Schlegelmilch, 2023). Without AI, companies may be stuck in old patterns and miss out on opportunities to innovate. By analyzing customer behavior, AI can provide relevant recommendations and improve interactions between customers and companies (Ahuja & Thatcher, 2023). This is in stark contrast to traditional approaches that may not be able to understand customer needs in-depth. Employees tend to be more attracted to companies that leverage advanced technology, as they see opportunities for learning and growth (Patil & Choudhury, 2023). On the other hand, companies that do not leverage AI may struggle to attract and retain quality employees.

AI also impacts the way companies manage risk. With better data analysis capabilities, companies can be more proactive in identifying and addressing potential risks (Marler & Liang, 2023). Without AI, companies may be more reactive, only responding to problems after they occur, which can result in greater losses. AI not only provides competitive advantages but also helps companies adapt and thrive in a rapidly changing business environment. Thus, adopting AI is not just a trend, but a necessity for companies that want to stay relevant and successful in the future (Duflo & Kremer, 2023).

CONCLUSION

The conclusion of this study highlights the ethical implications of the application of artificial intelligence (AI) in corporate strategic management and its impact on corporate social responsibility (CSR). A comparative analysis of 15 studies shows that the main challenge in AI implementation is creating inclusive ethical regulations, especially related to AI auditing and ethical standardization. In addition, the study uncovers concerns about ethical imbalances in the use of AI in various sectors, including insurance, education, and retail, emphasizing the importance of privacy protection and customer satisfaction. Overall findings point to the need for a robust ethical framework in the use of AI.

RESEARCH LIMITATIONS

The limitations of this study lie in the literature approach used, which relies on secondary sources from previous studies. This approach limits direct empirical testing of the use of AI in strategic management and corporate social responsibility. In addition, this study focuses on ethical and CSR aspects, but does not comprehensively cover the economic or political impacts of AI implementation across industries. Variations in cultural and regulatory contexts across countries are also not analyzed in depth, so the results may not be fully representative globally. Further research is needed to directly test the practical applications of AI across different industry sectors and geographic contexts, in order to broaden the understanding of the ethical and social responsibility challenges that arise

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