DIGITAL TRANSFORMATION: THE ROLE OF AI IN STRATEGIC DECISION-MAKING FOR ENTREPRENEURS

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Abstract

Digital transformation has fundamentally changed the business landscape, especially in strategic decision-making in entrepreneurship. Artificial Intelligence (AI) plays a crucial role in analyzing data, identifying market trends, and improving operational efficiency. This research aims to explore how AI is used in the strategic decision-making process by entrepreneurs, as well as identify the challenges and opportunities faced. The research method used is a qualitative approach with the netnography method, which analyzes the interaction and discussion of entrepreneurs on digital platforms such as business forums, social media, and online communities. The results of the study revealed five main findings. First, AI helps optimize marketing strategies through consumer trend analysis and content personalization. Second, AI improves operational efficiency, Third, AI improves decision-making accuracy with real-time data analysis. Fourth, there are challenges in AI adoption, including a lack of digital literacy and resistance to change. Fifth, opportunities for AI implementation can be strengthened through the support of the digital ecosystem involving the government, academia, and the industrial sector. This research highlights the importance of increasing digital literacy and policies that support the use of AI in entrepreneurship to increase business competitiveness in the digital era.

Keywords: Digital Transformation, Artificial Intelligence, Decision Making, Entrepreneurship, Netnography.

Introduction

Digital transformation has changed the paradigm of accounting from merely recording financial transactions to a strategic tool for business decision-making (1). In a macro context, accounting faces new challenges, such as increasing data volume and complexity, demands for transparency, and the need for predictive analytics to support strategic decisions (Sharon et al., 2024). However, many organizations, especially entrepreneurs, still struggle to integrate technologies such as Artificial Intelligence (AI) into their accounting (3–5). This creates a gap between the potential of technology and existing accounting practices, which can hinder business competitiveness(6–8). Recent studies have shown that entrepreneurs often face barriers in adopting advanced technologies such as AI due to limited technical knowledge and high implementation costs ((6); (2).

This study raises Decision-Making Theory and Contingency Theory as the basis of analysis. Decision-Making Theory explains how accurate and timely information is key in the decision-making process (9). Meanwhile, Contingency Theory emphasizes that the effectiveness of accounting and management systems depends on the compatibility between technology, organizational structure, and the external environment(10,11). Both theories are criticized and adapted for the context of entrepreneurs, who often have limited resources but require flexible and adaptive accounting solutions (2). Recent studies have also shown that the compatibility between technology and organizational structure is critical in the context of AI adoption(12–14).

The motivation for this research departs from the urgency to understand how AI can strengthen the role of accounting as a strategic decision-making tool for entrepreneurs (3,4,15). Entrepreneurs often face limited information and resources, so AI can be a solution to improve the quality of business decisions through faster, more accurate, and predictive data analysis (5,14,16). In addition, this research is driven by the lack of studies that integrate management and accounting perspectives in the context of AI adoption, even though this integration is important to create added value for businesses (1). Recent research has also shown that AI can assist entrepreneurs in optimizing the planning, control, and performance evaluation processes (5,13).

Previous research on AI in accounting tended to focus on large companies with adequate resources, making it less relevant for entrepreneurs (17,18) . In addition, previous studies have often ignored aspects of management and decision-making in the context of accounting, such as how AI can support the planning, controlling, and performance evaluation processes (5,19–21) . Research (22) also identified that entrepreneurs often face obstacles in adopting advanced technologies such as AI due to limited technical knowledge and high implementation costs. The main issue raised in this study is how entrepreneurs can overcome these limitations and adopt AI to improve the quality of strategic decision-making in accounting. The novelty of this research lies in the use of qualitative methods with an interpretive paradigm and a netnography approach (23,24), which allows researchers to understand the subjective perspective and real experience of entrepreneurs in adopting AI (Brynjolfsson & McAfee, 2017). This approach is also supported by recent studies that show the importance of understanding the social and cultural context in technology adoption (Hasan, 2022; Riadi, 2022).

The purpose of this study is to analyze the role of AI in digital transformation of accounting and strategic decision-making for entrepreneurs through a netnography approach (Kozinets, 2019). The contribution of this research lies in three main aspects. First, this study enriches accounting and management literature by integrating decision-making theory and contingency theory in the context of AI (Otley, 2016; Simon, 1977). Second, this study provides practical recommendations for entrepreneurs to utilize AI in improving the efficiency and effectiveness of accounting and decision-making (Davenport & Ronanki, 2018). Third, this research is the basis for further studies on the adoption of technology in accounting, especially for small and medium enterprises, using netnography methods that are still rarely applied in the field of accounting (Arnaboldi et al., 2020). In general, this research is expected to make a significant contribution to the development of accounting science and business practices, especially in the context of digital transformation (Chen et al., 2020). Recent studies have also shown that the adoption of AI can improve the business competitiveness of entrepreneurs in facing global

economic challenges (Audretsch & Lehmann, 2023; Tiberius & Weyland, 2023). Thus, this research not only provides theoretical insights but also practical recommendations that can be implemented by entrepreneurs to leverage AI in improving the quality of strategic decision-making and the competitiveness of their businesses.

Literature Review

Digital transformation has changed the business paradigm globally, with Artificial Intelligence (AI) being one of the key technologies driving innovation and efficiency (Warren et al., 2021). In the context of entrepreneurs, AI offers great potential to improve the quality of strategic decision-making through fast, accurate, and predictive data analysis (Davenport & Ronanki, 2018). However, AI adoption still faces significant challenges, such as limited resources, low technological literacy, and high implementation costs (Al-Htaybat et al., 2018). A study by Moll & Yigitbasioglu (2019) shows that the effectiveness of AI is highly dependent on the compatibility between technology, organizational structure, and business environment, which is often an obstacle for entrepreneurs with limited resources.

Decision-Making Theory (Simon, 1977) explains that accurate and timely information is the key to the decision-making process. AI, with its ability to process large and complex volumes of data, can provide deep insights to support strategic decisions (Jarrahi, 2018). However, research by Richins et al. (2019) revealed that most studies on AI in accounting and management still focus on large companies, making it less relevant for entrepreneurs. This creates a literature gap on how AI can be effectively adopted by small and medium-sized enterprises (SMEs).

Additionally, Contingency Theory (Otley, 2016) emphasizes that the successful implementation of technologies such as AI depends on suitability to the business context, including factors such as company size, operational complexity, and external environment. Studies by Alghafiqi & Munajat (2022) and Bose et al. (2023) show that entrepreneurs often face obstacles in integrating AI due to infrastructure unpreparedness and lack of technical understanding. On the other hand, research by Martaseli (2023) and Riadi (2022) identifies that AI can be a solution to improve operational efficiency and business competitiveness, as long as it is implemented with the right approach. Furthermore, research by Sharon et al. (2024) and St. Salmah Sharon (2024) revealed that entrepreneurs often face obstacles in adopting advanced technologies such as AI due to limited technical knowledge and high implementation costs. However, studies by Audretsch & Lehmann (2023) and Tiberius & Weyland (2023) show that with a gradual approach and adequate support, AI can be an effective tool to support strategic decision-making and business sustainability.

Overall, the existing literature underscores the great potential of AI in supporting digital transformation and strategic decision-making for entrepreneurs. However, more research is still needed to address the gap between the potential of technology and existing business practices, especially in the context of small and medium-sized businesses. This research aims to fill this gap by exploring how AI can be effectively adopted by entrepreneurs, as well as providing practical recommendations to improve business competitiveness and sustainability in the digital era.

Research Methods

This study uses an interpretive paradigm with a netnography approach to understand the role of Artificial Intelligence (AI) in strategic decision-making for entrepreneurs. The interpretive paradigm was chosen because it allows researchers to explore the subjective meaning and real experiences of entrepreneurs in adopting AI, which cannot be fully revealed through a quantitative approach (25). This approach is in line with the research objectives that seek to understand the social and cultural context behind technology adoption, as well as how entrepreneurs interpret and utilize AI in business practices (Matta, 2022).

The netnography method was chosen because of its ability to analyze interactions and behaviors in the digital environment, which is the main space for entrepreneurs to adopt and utilize AI (Sharon, 2023). Netnography allows researchers to collect data from digital platforms, such as discussion forums, social media, and online communities, where entrepreneurs share their experiences and knowledge about AI (24)(Muntu et al., 2021). This method also allows researchers to observe the dynamics of interactions and communication patterns that occur naturally in the digital environment, thus providing in-depth insights into the challenges and opportunities in AI adoption(27).

The analysis tool used in this study is thematic analysis, which allows researchers to identify patterns and themes that emerge from qualitative data (28,29). The analysis process is carried out through several stages, namely: (1) transcription and organization of data from digital sources, (2) data coding to identify key concepts, (3) grouping the code into relevant themes, and (4) interpretation of these themes in the context of research. Thematic analysis was chosen because of its flexibility in handling complex and diverse data, as well as its ability to generate an in-depth understanding of the phenomenon being studied (25). The researcher's research process is described as follows:

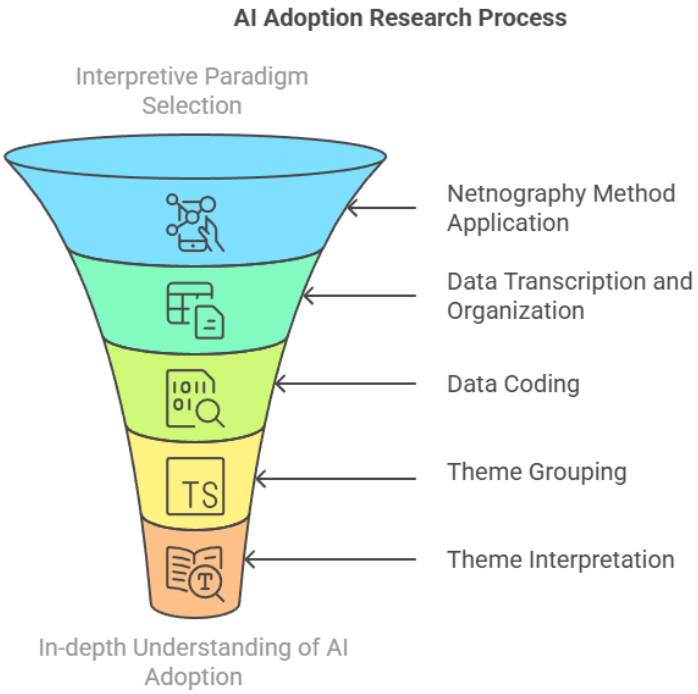


Image 1: Alur penelitian, peneliti 2025

The informants in this study are as follows:

Table 1. List of Informants

No.	Nama Informan	Media
1	@Atuung95	Twitter
2	@FanySabella	Twitter
3	@Rudetiawansr	Twitter
4	Ferdy Nandes	Youtube (CNBC Indonesia)
5	@Mr.OngDedy	Twitter
6	@pikirantuju	Youtube
7	@beupgrade	Youtube
8	@Supriyono88	Youtube
9	@cooledit849	Youtube
10	@Bayu Hanantasena	Youtube
11	Vony Tjiu	Youtube (CNBC Indonesia)
12	Hima MIM Unpad	Youtube

Source: Researcher, 2025

Results and Discussion

The results of this study show that the adoption of artificial intelligence (AI) in strategic decision-making provides significant benefits for entrepreneurs, especially in improving

operational efficiency, more accurate data analysis, and more precise prediction of market trends. The informant revealed that the use of AI in accounting and financial management allows for a faster data processing process with minimal errors, thus supporting data-driven decision-making.

Based on netnography searches, entrepreneurs who are active in digital communities and business platforms show higher AI adoption rates compared to those who are less engaged in the digital ecosystem. Discussions in online forums and social media revealed that AI helps in automating financial records, cost analysis, and sales forecasting, which ultimately improves accuracy in the preparation of business strategies. However, the main challenges faced are limited access to advanced technology, lack of digital literacy, and concerns about data security and privacy. The findings of the study are described as follows:

Marketing Strategy Optimization

Optimizing marketing strategies plays an important role in increasing business competitiveness and sustainability. Business actors must adapt digital technology, implement the right market segmentation, and develop promotional innovations to reach consumers more effectively. Changing market trends and consumer behavior demand companies to design responsive and data-driven marketing strategies. The following is an informant's statement that provides insight into the implementation and challenges in optimizing marketing strategies.

> ".. Digital marketing is also very important. By leveraging social media, SEO, and online advertising, businesses can expand their reach and connect more closely with consumers... (Informant 1-Twiter, @Atuung95).

Digital marketing has a crucial role in increasing market reach and consumer engagement. Previous research by Chaffey & Ellis-Chadwick (2019) shows that the use of social media, search engine optimization (SEO), and online advertising can increase business visibility and strengthen relationships with customers. In addition, digital marketing communication theory (Kotler & Keller, 2020) explains that digital-based marketing strategies allow for more personalized and efficient interactions between businesses and consumers. Thus, the utilization of digital marketing not only expands market reach but also increases customer loyalty through more effective communication.

> "... Right! AI technology from China is indeed developing rapidly, especially in the creation of advertising videos. With Al, the content production process is faster, costs are lower, and the results remain high-quality. From automated scripting, Al voice acting, to artificial intelligence-based editing— it can all be done in minutes. (Informant 2-twitter, @Fanysabella)"

Artificial intelligence (AI) technology has revolutionized the advertising industry by improving efficiency and reducing production costs. Research conducted by Kaplan & Haenlein (2020) shows that AI in digital content creation can automate the creative process, including scriptwriting, voice acting, and video editing, thereby speeding up production without sacrificing quality. In addition, the theory of automation in digital marketing (Davenport & Ronanki, 2018) explains that AI is capable of analyzing data in real-time to generate more relevant and engaging content for audiences. Thus, the development of AI

in China in advertising video production proves that this technology can improve marketing effectiveness through process efficiency and quality optimization.

As explained by informant 3

”... AI redesigns the game for every business. Usually something that we only see in cartoon movies. But this is real..." (Informant 3- Twitter, Rudetiawansr)

Again explained by informant 4 that

’... With digital transformation, businesses can be better prepared to face challenges and take advantage of opportunities in an increasingly competitive market..." (informant-twitter, @Atuung95)

Increased Operational Efficiency

Improving operational efficiency is a key factor in business sustainability in the digital era. According to Porter & Heppelmann research (2015), the adoption of digital technology allows companies to automate various business processes, reduce operational costs, and increase productivity. In addition, operational management theory (Slack, Chambers, & Johnston, 2020) emphasizes that the right use of technology can speed up production processes, optimize resources, and minimize human error. In the context of digital marketing, operational efficiency can be achieved through the use of social media, search engine optimization (SEO), and online advertising that allows businesses to reach more customers at lower costs and faster time. This is in line with the informant's statement that emphasizes the importance of digital marketing in expanding reach and improving connectivity with consumers. As explained by informant 1 sourced from twitter

"Technologies such as artificial intelligence (AI), Internet of Things (IoT), and data analytics enable companies to improve efficiency, accelerate decision-making, and provide more personalized service to customers." (Informant 1-Twitter, @Atuung95)

Then explained again by informant 2

”... help us to be more effective." (Informant 2-yt, General Manager of Aspire Indonesia, Ferdy Nandes)

Again explained by informant 3 that

”... And on the other hand, AI saves countless hours and money..." (Informant 3-Twitter, Rudetiawansr).

Then explained again by informant 4

”... Try assigning tasks to AI Agents to prank human tasks. Tell browse, click here and there, grab data, scroll, grab data, scroll, after that Analyze the data, make it into an easy-to-read format. Can it? CAN. WE DON'T NEED HUMANS ANYMORE! ..."(Informant 4-Twitter, @Mr.OngDedy)

Decision-Making Accuracy

Accounting in decision-making serves as a strategic tool that assists managers and stakeholders in determining effective business policies. According to Horngren, Datar, & Rajan (2018), accurate and relevant accounting information allows companies to evaluate financial performance, allocate resources optimally, and identify business opportunities and risks. In addition, decision-making theory (Simon, 1977) emphasizes that rational decisions must be based on measurable data, including financial statements, cost-benefit analysis, and financial projections. Thus, accounting not only serves as a transaction recording tool, but also as a key foundation in strategic decision-making processes oriented towards business efficiency and sustainability. This was revealed by the following informant:

> ”... A reality full of potential. The advantages include advances in medical technology, automation of repetitive tasks, and complex problem-solving. However, it is also worth noting concerns related to privacy, ethics, and the possibility of replacing human work. So, it's important to manage the development of AI wisely..." (Informant 1-yt, @pikirantuju)

Again explained by informant 2 that

> "... I suggest starting to learn AI from now on, so that we can use it to our own advantage in the future..." (Informant 2-yt, @beupgrage)

It was explained again by informant 3 that

> ”... AI plays an important role in risk management in strategic decision-making. With advanced data analysis capabilities, AI can identify potential risks early and provide effective mitigation recommendations..." (Informant 3-yt, Supriyono88)

Low Digital Literacy Level

The lack of digital literacy among MSME actors is the main obstacle in business development in the digital era. This is due to a low understanding of information and communication technology, which causes difficulties in optimizing digital marketing and technology-based operational systems. This was revealed in the following informant statements:

> "... The most dangerous thing is Ai's ability to make videos that look so real. This can cause slander everywhere, especially if it is not supported by an increase in human intelligence"... (Informant 1-yt, @cooledit849)

Research by Maradona et al., (2023) revealed that the lack of digital skills causes MSMEs to have difficulty innovating and utilizing digital platforms effectively. In this case, according to Rogers' technology adoption theory (2003), business actors who do not have digital knowledge tend to be slow in adopting innovation, so they are left behind in market competition. Therefore, increasing digital literacy is very important so that MSMEs can improve operational efficiency and expand market reach.

This was explained by informant 2 as follows:

"... However, there are a number of challenges in AI transformation in Indonesia related to limited digital talent or human resources, the availability of supporting infrastructure and AI regulations that have not yet been supported..." (Informant 2-yt, Director of PT Synnex Metrodata Indonesia)

This is also strengthened by informant 3 as follows

"... because Ai itself is still new, so there are many companies, this is still confusing, how to use it, how to put it in, how it is implemented, what kind of application..."(informant 3-yt, General Manager of Aspire Indonesia, Ferdy Nandes)

Then explained again by informant 4

"... change management itself because this AI is something new, so there are many people who think that this AI will replace our role as employees..." (Informant 4-yt, General Manager of Aspire Indonesia, Ferdy Nandes)

The implementation of AI can be strengthened with the support of the Government, Academics and Industry

The implementation of artificial intelligence (AI) in various business sectors has great potential to improve efficiency and innovation. However, the application of this technology cannot run optimally without solid support from various related parties, such as the government, academia, and industry. According to a report by Brynjolfsson & McAfee (2014), the success of AI adoption is greatly influenced by collaboration between the public sector, education, and business, each of which has a critical role in providing resources, policy, and research and development. Governments can provide regulations and incentives to encourage the adoption of the technology, while academics can play a role in in-depth research and development on AI. Meanwhile, the industry as the main beneficiary needs to commit to implementing this technology in their operations. Therefore, synergy between these three sectors is essential to encourage effective and sustainable AI adoption. This is in line with the informant's statement that the support from the three parties can strengthen the implementation of AI on various fronts.

As explained by informant 1 that

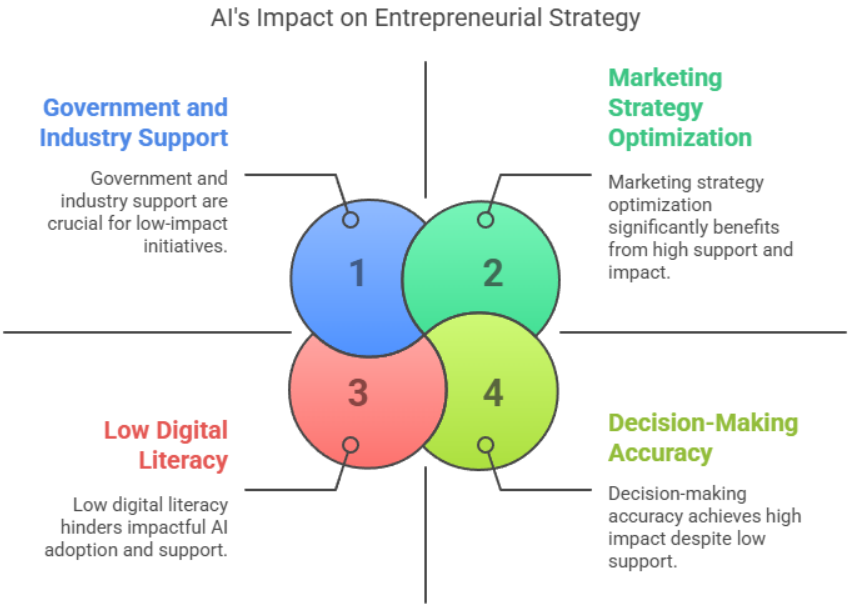
"... This opportunity is indeed very big because on Ai's own side, this is encouraging digital transformation that is increasingly accelerating as an illustration for the digital economy, yes, because in Indonesia itself, for the last 10 decades, we have focused a lot on the creative economy, the digital economy, and the creative economy, the digital economy..."(Informant 1-yt, Director of PT Synnex Metrodata Indonesia)

This was then explained by informant 2

"... Lintasarta launched the AI Merdeka initiative which focuses on developing superior digital talents and encouraging the birth of innovative AI solutions that have a sustainable impact on the development of Indonesia's digital ecosystem..." (yt, Bayu Hanantasena, CNBC).

Then it was explained by informant 3 that
"... The increasingly massive digitalization transformation has also had an impact on the widespread adoption of technology in various sectors, including the financial and health industries. The adoption of digitalization technology, including Artificial intelligence (AI), is used by the industrial sector to increase efficiency while boosting productivity..." (Informant 3-yt, Country Manager of Red Hat Indonesia, Vony Tjiu)

Then it was explained again by informant 4 that
"... Even in the industrial world or organizations, AI has significant benefits, namely first, AI is able to significantly reduce operational costs, then work can also be done faster if it involves AI, besides that the work is more consistent compared to being done by humans. Furthermore, increasing productivity, competence and competitive advantage is also one of the benefits of AI..." (Informant 4-yt, Hima MIM Unpad)



Conclusion

This research reveals that Artificial Intelligence (AI) has a strategic role in supporting decision-making for entrepreneurs, especially through improving efficiency, data accuracy, and predictive analytics capabilities. However, AI adoption still faces significant challenges, such as limited resources, low technological literacy, and high implementation costs. These findings show that while AI offers great potential to improve business competitiveness, many entrepreneurs still struggle to integrate it into their accounting and management systems. This

creates a gap between the potential of technology and existing business practices, which can hinder the growth and sustainability of the business.

The solution to this problem includes a gradual approach to AI adoption, starting from increasing digital literacy and technical training for entrepreneurs. Collaboration between governments, educational institutions, and the private sector is also needed to provide access to affordable and user-friendly AI technology. In addition, the development of modular and scalable AI solutions can help entrepreneurs implement technology according to their business needs and capacities. With these steps, AI can be an effective tool in supporting strategic decision-making, improving operational efficiency, and strengthening entrepreneurs' competitiveness in the era of digital transformation.

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