

Utilizing artificial intelligence and social media: Transforming public administration decision making and redefining the social responsibility landscape

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ABSTRACT

Company activities can yield both favorable and adverse outcomes. Among the detrimental effects are various environmental crises stemming from companies' failure to responsibly manage and uphold ethical business practices within their operational environment. This study aims to scrutinize the impact of artificial intelligence and social media on augmenting public administration decision-making and its repercussions on corporate social responsibility within enterprises situated in Sidoarjo, East Java Province, Indonesia. The sample comprises 130 respondents representing companies actively engaged in corporate social responsibility endeavors. Employing purposive sampling technique, data collected from surveys were subjected to Structural Equation Modeling-Partial Least Squares (SEM-PLS) analysis. The research outcomes and data analysis reveal that artificial intelligence significantly and directly influences corporate decision-making as well as public administration of social responsibility. Likewise, the utilization of social media by both corporations and government exhibits a direct and positive correlation with corporate decision-making and corporate social responsibility. Public administration decision-making also demonstrates a direct and significant impact on corporate social responsibility within companies in Sidoarjo, East Java Province, Indonesia. Moreover, public administration decision-making partially mediates the effects of artificial intelligence utilization and social media utilization on public administration of social responsibility within companies in Sidoarjo, East Java Province, Indonesia.

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1. Introduction

In recent years, executives, NGOs, corporate consultants, academics, and regulators (governments) around the world have paid attention to Corporate Governance (Leonard & McAdam, 2003). One of the most important issues for business actors in Indonesia is corporate governance (Hohnen & Potts, 2007). They often talk about things like insider trading, transparency, accountability, independence, business ethics, corporate social responsibility, and investor protection (Baxi & Ray, 2012). The Forum for Corporate Governance in Indonesia (FCGI) is a non-governmental organization (NGO) that aims to promote good corporate governance practices (Ginsberg, 2012). The FCGI establishes the principle of responsibility and explains how the role of shareholders should be recognized as defined by law and how companies and their stakeholders work together to create wealth, jobs and financially healthy companies (Jones, 1980). As members of society protected by law, corporations have an obligation to act in accordance with the needs of the surrounding community (Smith, 2003). This concept is realized by understanding that authority is the logical result of responsibility; realize that there is a social responsibility; avoid the use of power; be professional and ethical; and maintain a healthy business environment (Matten & Moon, 2004). Company activities in general can produce both good and bad things. One of the negative consequences of companies' irresponsible actions in managing their business ethically and fulfilling their commitment to doing business is the occurrence of various environmental tragedies (Moir, 2001). There are many demands that companies be responsible for the environment (Windsor, 2001). One of them is carrying out corporate social responsibility (Lindgreen & Swaen, 2010). Corporate social responsibility is a

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company's long-term commitment to act ethically, foster economic progress, improve the quality of its workforce and local environment, and overall contribute to the social environment (Benabou & Tirole, 2010). Companies must carry out Corporate Social Responsibility in preserving the environment to maintain a balance between company interests and environmental sustainability (Hohneln & Potts, 2007). This is important for companies whose operating activities have a negative impact on the surrounding community and environment (Wilndor, 2001). Corporate Social Responsibility is considered important because the real are companies that have conflicts with society because company activities disturb society or local communities (Hohneln & Potts, 2007). However, the real are also companies that have good relationships with the community because they implement Corporate Social Responsibility well. To show that a company is carrying out social responsibility, Corporate Social Responsibility is used (Matteln & Moon, 2004).

Every business tries to generate financial profits, therefore they try to create a good image in society by paying attention to the environment or social responsibility, or Corporate Social Responsibility (Horriglan, 2010; Ildowu & Louchel, 2011; Katamba, 2012). The disclosure of social responsibility in Indonesia is controlled by the Indonesian Accountants Association (IAI) through Statement of Financial Accounting Standards (PSAK) No.1 (updated 2009) paragraph 9, which stipulates: "Campaniles can also present additional reports such as reports on the environment life and value added statements, especially for industrials where environmental factors play an important role and for industrials that consider employees as a group of report users who play an important role". Especially since the Government amended "Law Number 40 Article 1(3) of 2007, limited liability companies which regulates corporate social and environmental responsibility which aims to realize sustainable economic development in order to improve the quality of life and environment that is beneficial for the company itself, the local community and society in general". This statement is a Financial Accounting Standard, so it can be interesting that companies are advised to express responsibility for environmental and social issues (Coombs & Holladay, 2011; Visser & Tolhurst, 2017). The requirement to declare Corporate Social Responsibility (CSR) is further regulated in the Investment Law No. 25 of 2007, specifically in article 15 part (b), article 17, and article 34 which regulate that every investment is required to participate in social responsibility (Frynas, 2009). This regulation explains the obligation for every investor to carry out social responsibility, respect the cultural tradition of the community around the location of investment business activities, and comply with all statutory provisions. Some of the motivations and benefits that companies hope for by carrying out CSR include:

1) Companies avoid the negative reputation of environmental destroyers who only pursue short-term profits without caring about the consequences of the company's bad behavior (Moon, 2014); 2) a solid ethical framework can help managers and employees deal with problems such as job demands in the environment where the company operates (Brejning, 2016); 3) the company gets respect from the community who needs the company's existence, especially in terms of providing company grounds (Cohen, 2017); the company's ethical behavior is safe from environmental disturbances so that it can operate smoothly (Pohl & Tolhurst, 2010). So it can be concluded that if a company implements CSR well, it will result in increasing company value (Visser, 2011). However, this company value cannot be formed if the company does not communicate its CSR program to stakeholders (Schwartz & Cragg, 2017). Two-way communication around CSR issues is very important to build respect and appreciation from stakeholders (Carroll, 2015). Disclosure of CSR in Indonesia is still dominated by manufacturing and mining companies, but many financial companies in both the banking and non-banking industries have also disclosed their CSR issues. The city of Sidoarjo, East Java Province, Indonesia is a very strategic movement node based on economic growth in the service and industrial sectors, which is the meeting point between the Pantura route and the southern route, both of which are national roads that function as primary arterial roads, namely the Jakarta-Surabaya rout and the Bandung-Yogakarta-Surabaya rute (Tarwaka, 2017). Therefore, in terms of industry, the city is a pioneer and motor symbol for the progress of the economic development of the Central Java Province (Suminah et al., 2022).

Based on several expert opinions and gap phenomena that have been found, researchers are interested in examining this research that focuses on the utilization of artificial intelligence (AI) and social media to enhance corporate decision-making and its implications for CSR in the studied city.

2. Literature review

2.1 The relationship between the use of AI and corporate decision making

One of the uses of AI in company management is to make appropriate decisions (Michalski et al., 2013). In making decisions, decision makers are also currently influenced by information entropy from the development of AI and social media data (Nilsson, 2009). Within an organization or company, there are also changes such as allowing companies to collect and integrate detailed data about existing customers, potential customers, and competitors which helps companies form better strategies (Winston, 1992). Most of the implementation of AI is motivated in the context of utilizing AI in implementing control-based accounting information systems and AI used in other devices (Hopgood, 2021). It is also about AI moderating management information systems and management accounting (Lin et al., 2017). Researchers also talk about several challenges facing the accounting profession today and explain several possible development trends in the future which are linked to the development of AI (Ginsberg, 2012; Wooldridge, 2018). In corporate Decision making, of course, an important role that must be paid close attention is the use of AI, which is very crucial because to carry our appropriate decisions, it is necessary to manage the use of social media as well as a database in determining decisions. This is confirmed by many studies (e.g. Bader & Kaiser,

2019; Bag et al., 2021; Cao et al., 2021; Duan et al., 2019; Hall, 1999; Jarrahi, 2018; Lin et al., 2017; Rajagopal et al., 2022; Shrestha et al., 2019; Stone et al., 2020; Trunk et al., 2020; Vincent, 2021) which state that the use of AI helps firms make good decisions.

H₁: *The use of AI influences corporate decision making.*

2.2 The relationship between the use of social media and corporate decision-making

The positive impact of social media makes it easier for us to interact with many people, expand our relationships, distance and time over no longer a problem, it is easier to express ourselves and dissemination of information can take place quickly (Safko & Brake, 2009). Social media has great potential for businesses to be closer to customers to increase profits, marketing and communication strategies, cost efficiency and effectiveness (Zarella, 2009). High social interaction provides a great opportunity for business actors to introduce their products to potential customers (Qualman, 2012). Social media gives us the ability to reach customers anywhere, anytime and build brand awareness to build connections with customers (Horrihan, 2010). Thus, if we wish to build a successful business, we need to make sure to make better use of social media (Sigala et al., 2012). The function of mass media for supervising cooperation between business actors associated with promotion and advertising also opens us opportunities for other business actors to develop better business units (Hyder, 2016). Thus, we can conclude that business communication plays an important role in conveying messages to all stakeholders, both verbally and non-verbally to achieve certain objectives (Qualman, 2012). In corporate decision-making, of course, an important role that must be paid close attention is the use of social media, which is very crucial to carry out corporate decision-making (Evans et al., 2021). This is confirmed by many studies (e.g., Argyris & Monu, 2015; Fitzpatrick & Weissman, 2021; He et al., 2017; McCorkindale & Distaso, 2013; Mizruchi & Stearns, 2001; Roohani & Attaran, 2014; Tseng, 2017; Vuori, 2012; Xia et al., 2020; Xiong et al., 2018) which states that the use of social media can significantly influence corporate decision-making.

H₂: *The use of social media can significantly influence corporate decision-making.*

2.3 The relationship between the use of AI and CSR

Artificial intelligence has the potential to revolutionize CSR by providing data-driven insights, predictive analytics, increased efficiency, personalized campaigns, transparent monitoring, continuous resource management and global collaboration (Michalski et al., 2013; Winston, 1992). The use of AI in CSR efforts not only allows companies to demonstrate their commitment to social and environmental issues, but also ensures that the efforts are more effective, efficient and aligned with society's evolving needs (Hohnen & Potts, 2007; Jones, 1980; Leonard & McAdam, 2003; Smith, 2003). As AI technology advances, the possibilities for AI based CSR innovations become limitless, promising a brighter and more sustainable future for everyone (Ginberg, 2012; Michalski et al., 2013; Wooldridge, 2018). In improving CSR, of course, an important role that must be paid close attention is the use of AI, which is very crucial to carry out CSR in the current era of digitalization (Ertel, 2018; Hopgood, 2021; Russell & Norvig, 2010). This is also confirmed by other studies which indicate that AI can significantly influence CSR (Alnamrouti et al., 2022; Camilleri, 2023; Du & Xie, 2021; Galiano-Coronil et al., 2023; Han et al., 2024; Krkač & Bračelvilč, 2020; Lachuer & Jabeur, 2020; Li et al., 2021; Pai & Chandra, 2022; Sharma, 2022; Zhao & Gómelz Farilñas, 2023).

H₃: *The use of AI influences CSR.*

2.4 The relationship between the use of social media and CSR

The aim of choosing Internet media in CSR communication is primarily to create real and serious dialogue with stakeholders (Hyder, 2016; Sigala et al., 2012). The Internet and its features are a tool for communication to support such issues (Hyder, 2016; Sigala et al., 2012).

2.5 The relationship between the use of social media and CSR

The aim of choosing Internet media in CSR communication is to create real and serious dialog with stakeholders (Hyder, 2016; Sigala et al., 2012). The Internet and its features are a means of communication and CSR plays an important role for conveying ideas. The main challenge in designing an effective CSR communication strategy is involving stakeholders to reduce stakeholder suspicion and to convey the company's profitable motives in the CSR activities (Benabou & Tirole, 2010). Evans (2010) shows the involvement of stakeholders in CSR activities allows the company to build a good reputation in the eyes of all parties. Effective communication of CSR activities not only improves good relations with them but also it can be a medium for building good perceptions of the firm (Lindgreen & Swaen, 2010; Pohl & Tolhurst, 2010). In CSR, of course, an important role that must be paid close attention is the use of the social media which is in accordance with the era of modern digitization (Dutot et al., 2016; Kent & Taylor, 2016; Kim & Xu, 2019; Sreejesh et al., 2020; Saxton et al., 2019; Tench & Jones, 2015; Troise & Camilleri, 2021; Wang & Huang, 2018; Zizka, 2017).

H4: *Use of social media influences CSR.***2.6** *The relationship between corporate Decision-making and CSR.*

According to the World Business Council for Sustainable Development, CSR is a commitment to contribute to sustainable economic development through collaboration with employees, local communities and society to improve the quality of life (Rosen, 2010; Taplin, 2013; Cruz, 2009; Rubin, 2008). This is in line with legitimacy theory which states that every company has a contract with society based on the values of justice and how the company responds to various groups to legitimize the companies' actions (Moir, 2001). If there is a misalignment between the company's value system and society's value system, the company loses its legitimacy, which can threaten the company's survival (Coombs & Holladay, 2011; Smith, 2003; Mousiolos et al., 2015; Richter & Arndt, 2018; Godos-Díez et al., 2018). Therefore, disclosing CSR information is one way for companies to build, maintain and legitimize the company's contribution from an economic and political perspective (Baxi & Ray, 2012; Ldowu & Louche, 2011; Rao & Tilt, 2016). Elkington (2006) developed the triple bottom line concept. He provides the view that companies that wish to become sustainable must pay more attention to the "3Ps". Apart from pursuing profits, companies must also pay attention to and be involved in fulfilling the welfare of society and actively contributing to preserving the environment (planet) (Moon, 2014). CSR can have a positive impact on the company by carrying out our activities. The company's CSR can increase public trust in the company's products so that the company's reputation also increases in the eyes of the public (Oxelheim & Wihlborg, 2008; Parrino et al., 2011). Companies that are not active in CSR or being perceived as not caring about social and environmental issues can experience a decline in reputation (Rosen, 2010). This can also have a negative impact on the company's image in terms of customers, investors, and the wider range of community (Puranam & Vanneste, 2016). From this we can see that there is a relationship between CSR and corporate decision-making (Daniels & Morck, 1995; Wehane, 1999).

H5: *Corporate decision-making influences CSR.*

H6: *AI influences CSR through corporate decision-making.*

H7: *Social media influences CSR through corporate decision-making.*

3. Method**3.1** *Research design and type*

The research method uses associative quantitative research methods by looking for relationships between variables and data collection is carried out using survey techniques using questionnaires distributed to respondents (Lexy, 2011). The study also uses causality research, namely research that seeks explanations in the form of cause-effect relationship between several concepts or several variables (Sugiyono, 2015). The research is directed at describing the existence of causal relationships between variables (Ferdinand, 2014). The study has been conducted in the city of Sidoarjo located in East Java Province, Indonesia. The population of the survey includes all CSR employees in the same city. A sample is a subset of a population, consisting of several members of the population (Moleong, 2021) and in our case we may be able to examine all members of the population, so we form a representative population called a sample, namely a minimum of 10 times the number of indicators. The number of indicators for the 4 variables is 13 indicators, so the total sample is 130 respondents. The sampling technique used is purposive sampling of population members is carried out randomly considering the conditions that exist in the population to be studied, each population has the opportunity as the others to be selected as members to the sample. Table 1 demonstrates the research instruments.

Table 1**Research instrument**

| No | Variables | Indicators | Item No |
|----|--|--|---------|
| 1 | CSR refers to a company's dedication to making a lasting impact on a specific social or environmental issue with the aim of improving the overall well-being of the community (Jones, 1980). | Human capital | CSR1 |
| | | Environment | CSR2 |
| | | Good corporate governance | CSR3 |
| | | Social cohesion | CSR4 |
| | | Economic strength | CSR5 |
| 2 | Corporate decision making is thought process of selecting alternatives that will result in future prediction (Werhane, 1999). | Analysis of problems | CDM1 |
| | | Goal setting | CDM2 |
| | | Identification of alternatives | CDM3 |
| | | Evaluation of positive and negative comments | CDM4 |
| 3 | The utilization of AI involves employing a statistical model to make decisions by extrapolating the attributes of an object from data, which is subsequently integrated into diverse electronic gadgets (Winston, 1992). | Acting humanly | AI1 |
| | | Thinking humanly | AI2 |
| | | Thinking rationality | AI3 |
| | | Act rationality | AI4 |
| 4 | Social media is an online platform that enables users to present themselves and engage in virtual interaction, cooperation, sharing, communication, and the formation of social connections with other users (Evans et al., 2021). | Relationships | SM1 |
| | | Communications | SM2 |
| | | Interaction | SM3 |
| | | Information | SM4 |

The research utilizes both secondary and primary data sources. Secondary data was taken from BPS statistical data for the case study (BPS, 2024). The research theory study was also taken from several references (Ghozali, 2015). The data analysis used in this study is quantitative analysis. Quantitative analysis is used to answer questions using Partial Least Square (PLS) analysis (Hair & Brunsveld, 2019; Hair et al., 2017; Moleong, 2021).

4. Results

4.1 Outer model testing

The PLS analysis carried out begins with an outer model which measures the validity test with loading factors (Hair & Brunsveld, 2019). For indicators of each variable that are less than 0.6, the loading factors will be dropped from the model (Hair et al., 2014). Table 2 displays the outcomes of the convergent validity test after removing the faulty indicators from the whole model.

Table 2

Outer model

| | Artificial Intelligence | Corporate decision making | CSR | Social media |
|------|-------------------------|---------------------------|-------|--------------|
| AI1 | 0.840 | | | |
| AI2 | 0.852 | | | |
| AI3 | 0.870 | | | |
| AI4 | 0.850 | | | |
| CDM1 | | 0.823 | | |
| CDM2 | | 0.862 | | |
| CDM3 | | 0.785 | | |
| CDM4 | | 0.886 | | |
| CSR1 | | | 0.860 | |
| CSR2 | | | 0.885 | |
| CSR3 | | | 0.920 | |
| CSR4 | | | 0.924 | |
| CSR5 | | | 0.843 | |
| SM1 | | | | 0.818 |
| SM2 | | | | 0.864 |
| SM3 | | | | 0.863 |
| SM4 | | | | 0.842 |

Source: Processed data, 2024.

Next, a discriminant validity test was performed and the values of Artificial Intelligence, Corporate decision making, CSR and Social media were 0.875, 0.861, 0.932 and 0.869, respectively. Table 3 presents the construct validity and reliability.

Table 3

The construct validity and reliability

| | Cronbach's Alpha | rho_A | Composite reliability | AVE |
|---------------------------|------------------|-------|-----------------------|-------|
| Artificial Intelligence | 0.875 | 0.876 | 0.914 | 0.728 |
| Corporate decision making | 0.861 | 0.869 | 0.905 | 0.705 |
| CSR | 0.932 | 0.934 | 0.949 | 0.787 |
| Social media | 0.869 | 0.874 | 0.910 | 0.718 |

Source: Processed data, 2024.

Based on the results of the Table 3, Cronbach's Alpha values for all constructs are greater than 0.6, which means they are within the acceptable values (Hair et al., 2011). Thus, all constructs have met construct reliability. Inner model describes the relationship between latent variables based on substantive theory (Moleong, 2021). In assessing the model with PLS, we look at the R-Square values for each dependent latent variable (Hair & Brunsveld, 2019). The results of inner model testing can show the relationship between constructs by comparing the significance and R-Square values of the research model (Ghozali & Latan, 2017).

Table 4

Endogenous variables

| Endogenous variable | R-Square |
|---------------------------------|----------|
| Corporate decision-making | 0.837 |
| Corporate social responsibility | 0.813 |

Source: Processed data, 2024.

The R-square value of the corporate decision-making variable is 0.837 in Table 4, which indicate that 83.7 percent of the corporate decision-making variable is explained by the utilization of AI and social media utilization variables, while 16.3 percent is explained by other variables outside the model (PLS Data Processing, 2024). Likewise, the CSR variable with R-Square value of 0.813 means that 81.3 percent of the variability is explained by the utilization of AI, social media and corporate

decision making and the remaining 18.7% is explained by other variables. The Q^2 value of structural model testing is carried out by looking at the Q^2 value (predictive relevance). Therefore we have $Q^2 = 1 - (1-R12)(1-R22) = 0.971$. The value of Q^2 indicates how good the observation values produced by the model and its parameters estimates are. In addition, since the value is positive, it means the prediction model is considered relevant (Ghozali & Latan, 2017; Hair et al., 2012). Fig. 1 summarizes the testing of the hypotheses of the survey.

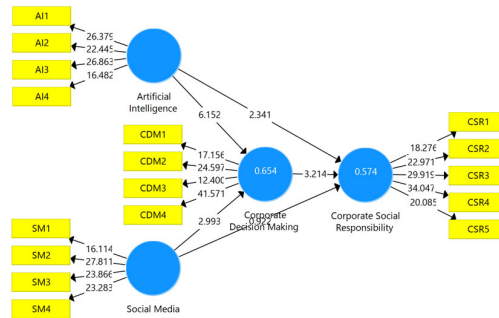


Fig. 1. The results of the t-value of the path analysis model

Testing the hypotheses of the survey has been carried out using simulation for each hypothesized relationship, in this case the bootstrap method is applied (PLS Data Processing, 2024). The bootstrap method also functions to minimize the problem of non-normality of the research data used. In this study, all path coefficients are statistically meaningful when the level of significance is five percent.

Table 5
The results of the direct effect

| | Original sample (Q) | t-value | Sig. |
|--|---------------------|---------|-------|
| AI→ Corporate decision making | 0.719 | 6.152 | 0.000 |
| AI→CSR | 0.580 | 2.341 | 0.034 |
| Corporate decision making → CSR | 0.620 | 3.214 | 0.002 |
| Social media → Corporate decision making | 0.597 | 2.993 | 0.012 |
| Social media → CSR | 0.592 | 2.922 | 0.028 |

Source: Processed data, 2024

The path coefficient results obtained in the first hypothesis between the use of AI and corporate value is equal to 0.719, which means there is positive effect from the use of AI on Corporate decision-making. Similar positive values are obtained for other relationships and we can confirm that all relationships are statistically meaningful when the level of significance is five percent. In other words, AI has a positive impact on Corporate decision making and CSR, corporate decision making also maintains a positive impact on CSR and finally social media maintains a positive impact on both corporate decision making and CSR.

Table 6
The summary of the indirect effect

| | Original Sample (O) | t-value | Sig. |
|--|---------------------|---------|-------|
| AI→Corporate decision making → CSR | 0.446 | 2.920 | 0.004 |
| Social media → Corporate decision making → CSR | 0.369 | 1.965 | 0.036 |

Table 6 presents the results of the analysis of specific indirect effects in the sixth hypothesis. As we can observe, the relationship between the use of AI and CSR through the mediation of corporate decision-making is positive and meaningful when the level of significance is five percent. Similarly, the results of the table have shown that the relationship between the use of social media and CSR through the mediation of corporate decision making is positive and meaningful when the level of significance is five percent.

5. Discussion

5.1 The effect of using AI on corporate decision-making

According to the research findings, the first hypothesis has investigated that AI can positively impact corporate decision-making for the case study of this survey. The survey results are in line with other studies conducted by Bader and Kaise (2019)

and Bag et al. (2021). The recent development of AI facilities will boost quality decisions which could also improve the economy and corporate profitability (Hopgood, 2021).

5.2 The effect of using social media on corporate decision-making

The research findings have supported the positive effects of using social media on corporate decision-making for the case study of this paper. In other words, any increase of using social media may obviously influence positively on corporate decision-making. Similar results by other researchers have also confirmed the same idea (e.g., Argyris & Monu, 2015; Fitzpatrick & Weissman, 2021; McCorkindale & Distaso, 2013; Mizruchi & Stearns, 2001; Tseng, 2017; Vuori, 2012; Xia et al., 2020; Xiaogang et al., 2018). It is obvious that social media may make it easier for corporations to interact with people, expand their relationships and exchange information (Safko & Barke, 2009). Social media has a great potential for businesses to be closer to their clients, which makes it easier to reduce expenses and increase profit margins (Zarella, 2009). A higher rate of social media interaction provides better opportunities for business actors to introduce new or existing products to potential customers (Qualman, 2012). The function of mass media for supervising cooperation between business actors related to promotion and advertising may open up new opportunities for other business actors to develop their activities (Hyder, 2016).

5.3 The effect of using AI on corporate social responsibility

Based on the findings from the research results, the fourth hypothesis means that the use of AI can have a positive and significant effect on corporate social responsibility in companies for the case study of our research. This means that an increase in the use of AI will also increase corporate social responsibility and the results are confirmed by Alnamouti et al. (2022), Camilleri (2023), Du and Xie (2021), Li et al. (2021), Pai and Chandra (2022), Sharma (2022) and Zhao and Gómelz Farilñas (2023). AI has the potential to revolutionize CSR by providing data-driven insights, predictive analytics, increased efficiency, personalized campaigns, transparent monitoring, continuous resource management and global collaboration (Michalski et al., 2013). The use of AI in CSR efforts not only allows companies to demonstrate their commitment to social and environmental issues, but also ensures that these efforts are more effective, efficient and aligned with society's evolving needs (Hohnen & Pott, 2007; Jones, 1980; Leonard & McAdam, 2003; Smith, 2003). As AI technology advances, the possibility for AI based CSR innovations become limitless, promising a brighter and more sustainable future for everyone (Ginsberg, 2012; Michalski et al., 2013; Wooldridge, 2018). This strongly implies a correlation between the utilization of AI and the long term viability of a corporation. The study suggests that to enhance CSR, it is imperative to augment the utilization of AI within the organizations. Increasing the utilization of AI in companies will have a substantial influence on CSR.

5.4 The effect of using social media on CSR

Based on the findings from the research results, the fifth hypothesis is supported, and social media is accepted to have good effects on CSR for the case study of this paper. The results are confirmed by Cortado and Chalmeta (2016), Dutot et al. (2016), Kent and Taylor (2016); Kim and Xu (2019), Lee et al. (2013), Sreejesh et al. (2020), Saxton et al. (2019), Tench and Jones (2015), Troise and Camilleri (2021), Wang and Huang (2018) and Zizka (2017). The aim of choosing Internet media in CSR communication is primarily to create real and serious dialogue with stakeholders. The Internet and its features are a means of communication that really supports this dialogue (Zarella, 2009). CSR delivery tools play an essential role in conveying CSR messages. The main challenge in designing an effective CSR communication strategy is in involving stakeholders to reduce stakeholder suspicion and to convert the company's profitable motives in the company's CST activities. Other studies have shown that the involvement of stakeholders in CSR activities allows the firms to build a good reputation in the eyes of all parties. Effective communication of CSR activities to stakeholders not only improves good relationships with them but also it can be a medium for building good perceptions about the company (Lindgreen & Swaen, 2010; Pohl & Tolhurst, 2010).

5.5 The effect of corporate decision-making on CSR

The findings have confirmed that corporate decision-making can exert a favorable and substantial effect on CSR for the proposed study of this paper. This means that as corporate decision-making increases, CSR will also increase too. The results have also been confirmed by Bakos (2014), Cruz (2009), Fassin and Buelens (2011), Godos-Diez et al. (2018), Mousilis et al. (2015), Pradhan (2018), Rao and Tilt (2016), Richter and Arndt (2018), Rodrifues and Broges (2015) and Rubin (2008). According to the World Business Council for Sustainable Development, CSR is a commitment to contribute to sustainable development through collaboration with employees, local communities and society to improve the quality of life (Rosen, 2010; Taplin, 2013). This is in line with legitimacy theory which states that every company has a contract with society based on the values of justice and how the company responds to various groups to legitimize the firm's actions (Moir, 2001). If there is a misalignment between the company's value system and society's value system, the company loses its legitimacy, which can threaten the firm's survival (Coombs & Holladay, 2011; Smith, 2003; Basukil, 2021). So disclosing CSR information is one way for companies to build, maintain and legitimize the company's contribution from an economic and political perspective (Baxi & Ray, 2012; Idowu & Louche, 2011). Elkington (2006) developed the triple bottom line concept and provided a

new view that companies wish to become sustainable and also must comply with the “3Ps”. Apart from pursuing profits, firms must also pay attention to and be involved in fulfilling the welfare of society and actively contributing to preserving the environment (Horrigan, 2010). CSR can have a positive impact on the firm by carrying out CSR activities to increase public trust in the company's products so that the firm's reputation may also increase in public (Oxelheim & Wihlborg, 2008; Parrino et al., 2011). Companies that are not active in CSR or being perceived as not caring about social and environmental issues can experience a decline in reputation (Rosen, 2010). This can have a negative impact on the firm's image in the eyes of the existing clients, investors, etc. (Puranam & Vanneste, 2016; Daniels & Morck, 1995; Wehane, 1999).

5.6 The effect of using AI and social media on CSR through corporate decision-making

The research findings have demonstrated that AI and social media may have a positive effect on CSR through corporate decision-making for the case study of this paper. The findings of this study have indicated that incorporating AI and social into corporate decision-making significantly improves CSR in most enterprises located in Sidoarjo, East Java Province. This exemplifies the significant influence that corporate decision-making in organizations can exert on the correlation between employment of AI and social media within the framework of CSR. The process of mediation, particularly partial mediation with competitive partial mediation can result in both direct and indirect impacts.

6. Conclusion

This research has aimed to examine the impact of AI and social media usage on corporate decision-making and its effect on CSR in enterprises in Sidoarjo, East Java province, Indonesia. Based on the analysis of the research findings, it can be inferred that the utilization of AI and social media has a direct and noteworthy effect on corporate decision-making in companies located in the case study of the proposed study. Additionally, the employment of AI, social media and corporate decision-making also has a positive and significant effect on CSR in our case study. Corporate decision-making may be capable of partially mediating the use of AI and the use of social media towards CSR so we can conclude that in an effort to increase CSR in Indonesia, important factors must be improved including the use of AI and corporate decision-making.

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