

AI Adoption and Strategic Decision-Making Transformation in Thai Companies

Aminah Chesoh

Fatoni University

Email: aminahxchs@gmail.com

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Abstrak

Perkembangan pesat kecerdasan buatan (artificial intelligence atau AI) di lingkungan organisasi telah mengubah cara perusahaan merumuskan dan menjalankan keputusan strategis, khususnya dalam ekonomi digital Thailand yang semakin kompetitif. Seiring meningkatnya tekanan bagi organisasi untuk mengintegrasikan AI ke dalam proses manajerial, pemahaman mengenai pengaruhnya terhadap pengambilan keputusan strategis menjadi semakin penting. Penelitian ini bertujuan untuk mengeksplorasi bagaimana adopsi AI membentuk kembali praktik pengambilan keputusan strategis pada perusahaan-perusahaan di Thailand serta mengkaji implikasi organisasi dan tata kelola yang muncul dari transformasi tersebut. Penelitian ini menggunakan pendekatan studi kasus eksploratif kualitatif dengan pengumpulan data melalui wawancara mendalam terhadap aktor-aktor kunci organisasi yang didukung oleh analisis dokumen dan observasi. Hasil penelitian menunjukkan bahwa adopsi AI mendorong pergeseran menuju pengambilan keputusan yang lebih adaptif dan berbasis data melalui integrasi analitik algoritmik dengan penilaian manusia, peningkatan pembelajaran organisasi, serta perbaikan aliran informasi lintas fungsi. Di sisi lain, penelitian ini juga mengidentifikasi tantangan yang berkaitan dengan tata kelola data, bias algoritma, dan akuntabilitas yang memerlukan mekanisme pengawasan organisasi yang lebih kuat. Kontribusi utama penelitian ini terletak pada pengembangan perspektif sosio-teknis dalam adopsi AI dengan menunjukkan bagaimana AI membentuk kembali kognisi manajerial, otoritas pengambilan keputusan, dan struktur tata kelola organisasi dalam konteks Asia Tenggara. Dengan menyajikan bukti kualitatif dari perusahaan-perusahaan di Thailand, penelitian ini memberikan pemahaman kontekstual mengenai transformasi organisasi berbasis AI serta menegaskan pentingnya penyelarasan antara inovasi teknologi dan tata kelola yang bertanggung jawab guna menjaga efektivitas dan legitimasi organisasi dalam jangka panjang.

Kata Kunci: Adopsi Kecerdasan Buatan (AI); Pengambilan Keputusan Strategis; Transformasi Organisasi; Tata Kelola AI yang Etis; Perusahaan di Thailand.

Abstract

The rapid expansion of artificial intelligence (AI) in organizational environments has transformed how companies formulate and execute strategic decisions, particularly in Thailand's increasingly competitive digital economy. As organizations face growing pressure to integrate AI into managerial processes, understanding its influence on strategic decision-making has become increasingly important. This study aims to explore how AI adoption reshapes strategic

decision-making practices in Thai companies and to examine the organizational and governance implications associated with this transformation. Using a qualitative exploratory case study approach, data were collected through in-depth interviews with key organizational actors, supported by document analysis and observations. The findings reveal that AI adoption facilitates a shift toward more adaptive and data-driven decision-making by integrating algorithmic analytics with human judgment, enhancing organizational learning, and improving cross-functional information flows. At the same time, the study identifies challenges related to data governance, algorithmic bias, and accountability that require stronger organizational oversight. The main contribution of this study lies in extending the socio-technical perspective of AI adoption by demonstrating how AI reshapes managerial cognition, decision-making authority, and governance structures within organizations in a Southeast Asian context. By providing qualitative evidence from Thai companies, this research offers a contextual understanding of AI-driven organizational transformation and highlights the importance of aligning technological innovation with responsible governance to sustain long-term organizational effectiveness and legitimacy.

Keywords: Artificial Intelligence Adoption; Strategic Decision-Making; Organizational Transformation; Ethical AI Governance; Thai Companies.

INTRODUCTION

The development of artificial intelligence (AI) has become one of the key drivers of organizational transformation in the era of the global digital economy, where companies no longer rely solely on managerial intuition, but increasingly rely on data analytics, predictive systems, and algorithm-based automation to formulate strategic decisions (R. Dwivedi, 2023). In the context of modern management, AI is not simply understood as an operational technology, but rather as a strategic infrastructure that reshapes organizational decision-making patterns, accelerates the analysis process, improves prediction accuracy, and expands companies' ability to respond to complex market dynamics. Countries in the Southeast Asian region, including Thailand, are in a phase of digital acceleration that requires organizations to integrate AI into business management structures to remain competitive in regional and global competition (Kshetri & Dwivedi, 2024). This transformation is not only technical, but also touches on aspects of organizational culture, leadership, data governance, and human resource readiness, so that AI adoption becomes a multidimensional issue that is closely related to the change in the strategic management paradigm. Therefore, understanding how organizations are adopting AI and how it is transforming strategic decision-making processes is essential to explain the evolutionary direction of contemporary management practices.

Although AI offers the potential to improve the efficiency and quality of strategic decisions, many organizations in Thailand still face challenges in their adoption process, both in terms of technology readiness, workforce competence, and organizational cultural resistance to digital change. Companies often experience a gap between technology investment and effective implementation capabilities, so AI is not yet fully integrated into strategic decision-making systems (Waelen & Wiczorek, 2022). This phenomenon is seen in organizations that use AI only as a limited operational tool without fundamentally changing the managerial mindset. In addition, there are concerns related to data security, the ethics of using algorithms, and over-reliance on automated systems that have the

potential to reduce the role of human considerations in strategic decisions. This creates a tension between innovation needs and organizational prudence, which ultimately affects the pace of corporate digital transformation in Thailand. This phenomenon shows that AI adoption is not just a technological issue, but a complex social-organizational process that requires a deep understanding.

Thailand is showing significant growth in digital technology investment, but the adoption rate of AI among companies still varies. The ASEAN digital economy report shows that more than 60% of large enterprises in Thailand have allocated budgets to AI-based technologies, but only about 35–40% have managed to integrate them strategically in management decision-making. A survey of the Southeast Asian technology industry also indicates that nearly 50% of organizations recognize internal competency limitations as the main obstacle to AI implementation (Khattak, 2023). On the other hand, business sectors that successfully leverage AI report an increase in productivity of up to 20–30% as well as an acceleration in the strategic decision-making process (Antczak, 2024). This imbalance between the potential benefits and the reality of implementation suggests that there is an important research space to understand the organizational factors that influence the success of AI adoption in Thailand, particularly in the context of strategic decision transformation.

A number of previous studies have highlighted the link between digital technology and organizational decision-making. (Mubarok, Sari, Wibowo, 2025) demonstrate that the success of AI implementation depends not only on technological sophistication but also on the alignment between business strategy and organizational readiness. (Daly et al., 2025) confirm that firms adopting advanced analytics tend to develop more data-driven and systematic decision-making processes, while (Ahmić & Ćosić, 2025) emphasize the importance of organizational culture transformation and adaptive digital leadership in ensuring effective AI integration. Nevertheless, most of these studies are situated in developed-country contexts and predominantly employ quantitative approaches, thereby limiting their ability to capture the nuanced organizational experiences, internal dynamics, and contextual complexities present in developing countries such as Thailand, particularly from an in-depth qualitative perspective. From a theoretical standpoint, this limitation can be more coherently understood through the lens of Socio-Technical Systems Theory (Trist & Bamforth, 1951), which emphasizes that organizational outcomes especially decision-making processes are shaped by the dynamic interaction between technological systems and social structures, thus highlighting the importance of exploring AI adoption not merely as a technical implementation but as an integrated socio-organizational transformation.

The research puzzle of this study emerges from the contradiction between the substantial investment in artificial intelligence (AI) among Thai companies and the relatively limited transformation of strategic decision-making practices at the organizational level. While many organizations have invested heavily in AI technologies, these investments do not always result in fundamental changes in how strategic decisions are formulated, evaluated, and implemented. This phenomenon raises questions about the actual organizational processes through which AI influences managerial decision-making. The research gap lies in the limited understanding of how AI reshapes managerial cognition, strategic decision processes, and governance structures, as existing studies predominantly focus on technological performance, operational efficiency, and quantitative outcomes while overlooking the lived experiences of managers and the internal dynamics of human–algorithm interaction. Moreover, most prior studies have been conducted in developed-country settings, providing limited contextual evidence from

developing economies such as Thailand. Therefore, the novelty of this study lies in its effort to conceptualize AI adoption as a socio-organizational transformation rather than merely a technological implementation by exploring how AI influences cognition, decision-making processes, and governance structures through the experiences of organizational actors within Thai companies.

Based on this background, this study aims to explore in depth how organizations in Thailand are adopting artificial intelligence and how the process is transforming strategic decision-making practices at the managerial level. This research focuses on understanding organizational experiences, supporting and inhibiting adoption factors, and changes in decision structures and cultures that arise due to AI integration. With a qualitative approach, this research is expected to be able to produce a comprehensive contextual understanding of AI-based strategic management transformation, as well as provide recommendations for organizations in designing sustainable and adaptive technology adoption strategies.

RESEARCH METHODS

Research Design

This research uses a qualitative research design with an exploratory case study approach to deeply understand the process of adopting artificial intelligence (AI) in organizations and its transformation into strategic decision-making in Thai companies, with Thailand selected as the context due to its rapid digital transformation and emerging position as a key player in the Southeast Asian digital economy (J. W. Creswell & Creswell, 2018). The qualitative approach was chosen because this study focuses on meaning, experience, and socio-organizational dynamics that cannot be measured through numbers alone, but rather require contextual interpretation of managerial practices (J. Creswell, 2017). The case study design allows researchers to explore the internal processes of organizations holistically, including the interactions between technology, organizational structures, and decision-maker behavior. This research places the organization as the main unit of analysis, so that it is able to capture the complexity of strategic transformation that occurs due to AI integration.

Data Source

The source of research data consists of primary data and secondary data. Primary data was obtained through in-depth interviews with managers, executives, and staff directly involved in the implementation of AI in the company, as well as observations of the organization's work practices and decision-making systems. Secondary data is obtained from company documents, digital strategy reports, internal policies, industry publications, as well as relevant Thai digital transformation reports (J. Creswell, 2016). The combination of these two types of data is used to triangulate, thereby increasing the validity and credibility of research findings. The multi-source approach allows researchers to understand the phenomenon not only from an individual perspective, but also from a policy framework and organizational structure.

The organizations included in this study were selected purposively based on three criteria: (1) active implementation of artificial intelligence (AI) in strategic or operational decision-making processes, (2) direct involvement in Thailand's ongoing digital transformation initiatives, and (3) the availability of key informants with substantial experience in AI adoption and organizational decision-making. Data were collected through semi-structured interviews, with each interview lasting approximately 45–90 minutes, depending on the depth of discussion and informant availability. The data

collection process continued until thematic saturation was achieved, which occurred when additional interviews no longer generated new concepts, categories, or insights relevant to the research objectives. The identification of thematic saturation was conducted through continuous comparison of interview transcripts, observational notes, and organizational documents, ensuring that recurring patterns had been sufficiently captured and that the emerging themes were conceptually stable and comprehensive.

Research Informant

Research informants were selected purposively based on their direct involvement in the AI adoption process in the organization. Informants are made up of key actors who have strategic knowledge and operational experience in technology implementation.

Table 1. Research Informant

Informant Code	Category Information	Roles in the Organization	Selection Criteria
IF-01	Senior manager	Strategic decision-makers	Engage in AI adoption policies
IF-02	Head of IT/AI division	Technology implementation	Lead AI system integration
IF-03	Operations manager	Users of AI systems	Using AI in daily decisions
IF-04	Data analyst	Organizational data manager	Processing AI output for decisions
IF-05	Digital consultant (optional)	Transformation companion	Be involved in implementation projects

Source: Researcher-Processed Data (2026)

The selection of informants aims to obtain a comprehensive perspective on AI adoption across organizational levels, from strategic decision-makers to technical implementers. A total of five key informants were purposively selected based on their direct involvement in AI implementation, with data collection continuing until thematic saturation was achieved, ensuring that no new significant insights emerged. This variation in roles enables the study to capture diverse perceptions, implementation challenges, and organizational culture dynamics, thereby allowing a thorough and balanced reconstruction of the strategic decision-making transformation process.

Data Analysis Techniques

The data analysis technique employs thematic analysis with systematic stages of data reduction, categorization, open coding, and theme development to explain patterns of AI adoption in organizations. The coding process was conducted manually by first generating initial codes from interview transcripts, then grouping similar codes into categories, and finally refining them into higher-order themes through iterative comparison across interviews, documents, and observational data until consistent patterns emerged (J. W. Creswell & Creswell, 2023). An interpretive approach was used to understand the relationship between technology, organizational structure, and strategic decision practices. To ensure validity, source triangulation was applied by comparing multiple data sources (interviews, documents, observations), member checking was conducted by confirming key interpretations with selected informants, and an audit trail was maintained by documenting each step of the coding and analysis process, thereby enhancing the credibility and reliability of the findings.

RESULTS

The business enterprise environment in Thailand is currently in a rapid phase of digital transformation, driven by Thailand's national agenda 4.0 which places artificial intelligence as a key pillar of industrial modernization and increased economic competitiveness. Many companies in the manufacturing, financial services, tourism, retail, and logistics sectors are starting to integrate AI-based systems for customer data analysis, demand forecasting, operational automation, and strategic decision optimization. Thailand's business ecosystem is characterized by collaborations between governments, tech companies, universities, and digital startups that create an innovation environment that is relatively conducive to new technological experimentation. Behind this acceleration, companies are also facing pressure to balance technology investments with organizational readiness, human resource competency development, and data-driven work culture adaptation. These conditions are shaping a dynamic business landscape where AI is not only positioned as a tool of efficiency, but as a strategic factor that begins to influence the structure of competition, business models, and the way companies formulate long-term decisions.

The results show that the adoption of artificial intelligence in Thai companies is not simply interpreted as a technology investment, but as an organizational transformation process that affects the way companies understand business realities, manage uncertainty, and formulate long-term strategic directions. The informants described that prior to AI integration, strategic decisions tended to be based on historical experience, managerial intuition, as well as subjective interpretations of limited data. The influx of AI is shifting the epistemological structure of organizations, where the legitimacy of decisions is now increasingly dependent on the analytical capabilities of the system. This transformation is not only technical, but touches on the dimensions of power, trust, and professional identity in the organization. The manager is no longer the sole authority center of knowledge; Algorithms are becoming new actors in the strategic decision-making arena. This shift is reflected in the increasing reliance on predictive analytics and real-time data systems that provide evidence-based insights for strategic choices. Empirically, organizations that integrate AI into decision processes report improved accuracy, faster response times, and more consistent decision outcomes compared to intuition-driven approaches (Hendricks & Mwapwele, 2024). IF-01 states that:

"Before we adopted AI, strategic decisions relied heavily on individual experience. It makes the decision feel personal. Now decisions feel more collective because they are system-based. AI is like expanding the brains of an organization. We can see market patterns that we can't see manually. But these changes also require us to redefine what leadership means. Today's leaders are not only the most experienced, but the most capable of understanding the data."

The statement shows that AI is not only changing organizational work tools, but also redefining the source of legitimacy of knowledge in decision-making. Authority is no longer attached solely to long experience or hierarchy of positions, but rather to the ability to read, interpret, and use data critically. This shift is driving the emergence of leadership models that are more based on cognitive competencies and technological collaboration, where managers play the role of a liaison between machine analytics and human strategic considerations. In practice, the organization becomes a space for constant dialogue between professional intuition and algorithmic calculations, so that strategic decisions are formed through a process of synthesis, rather than the dominance of one party. This

transformation shows that modern leadership is increasingly defined by the capacity to adapt to complex data ecosystems.

From an organizational infrastructure perspective, AI integration demands a thorough reconstruction of the company's information systems. AI implementations cannot run without a clean, structured, and cross-departmental data foundation. This process triggers changes in the internal bureaucratic structure as previously fragmented data must be brought together in a unified ecosystem. IF-02 states that:

"AI forces organizations to be more disciplined with data. We have to rebuild the information architecture. Many departments previously kept data separate and non-standard. Once the AI comes in, all have to follow one system. This is not just a technology project, this is an organizational change project."

This transformation confirms that AI adoption does not stop at improving technical efficiency, but triggers structural changes in organizational governance. The presence of AI systems demands more disciplined data management standards, more transparent work procedures, and more integrated cross-unit coordination. In this context, technology serves as a driver of internal reforms that were previously difficult to achieve through administrative policies alone. Companies are encouraged to build information architectures that are open and accessible collectively, so that the flow of knowledge becomes faster and more accurate. As a result, strategic decision-making processes evolve to be more synchronized, based on real-time data, and able to respond to changes in the business environment with a higher level of precision.

The change in the rhythm of strategic decisions is one of the most significant findings. The informants mentioned that AI shortens the analysis cycle so that organizations are able to respond to the market more aggressively and precisely. The time that was previously used to collect reports is now diverted to designing adaptive strategies. IF-03 states that:

"Speed is the biggest change. We used to wait for monthly reports. Now we can monitor business indicators every hour. Strategies are no longer created once a year. We dynamically adjust our strategy based on the data that is constantly moving."

This transformation marks a fundamental shift from a rigid and periodic strategy to a strategy that is constantly updated through the organizational learning cycle. With the support of AI, companies operate in an environment of non-stop data flow, so that decisions are no longer seen as the end result, but rather as a stage in a continuous evaluation process. Each decision results in feedback that is immediately re-analyzed to improve the next step. This pattern encourages organizations to be more reflective and experimental, as strategies are constantly tested, adjusted, and refined. As a result, adaptability is a core competency that determines a company's resilience in the face of market uncertainty.

The study also found a tension between automation and human autonomy. Informants emphasized that AI does not replace the role of managers, but changes their position to be translators of the meaning of data. Managers retain ethical and strategic responsibilities that cannot be delegated to algorithms. IF-04 states that:

"AI provides recommendations, but does not understand the social, political, and cultural context of the company. We still have to interpret the results. Without human interpretation, decisions can be misguided even if the data is correct."

These findings confirm that the direction of strategic decision development is not towards machine dominance, but towards a hybrid work ecosystem that combines human intelligence and artificial intelligence. In this model, algorithms provide extensive analytical capacity, while humans retain the role of assessors of context, value, and long-term consequences. The collaboration demands a new set of competencies that were not previously the main focus of management, such as the ability to understand algorithmic logic, assess data quality, and consider the ethical implications of technology-based decisions. Organizations that are able to develop algorithmic literacy and reflective culture will be better equipped to manage risk while maximizing the potential of AI. Thus, the future of strategic decision-making is determined by a balance between technological precision and human wisdom.

The risk of technology dependence is also an important concern. Some companies have a tendency to accept AI output without critical evaluation, which has the potential to create systemic bias. IF-05 states that:

"AI can reinforce existing biases if the data is not neutral. Many managers forget that algorithms learn from the past. If the past is full of inequality, future decisions can also inherit that inequality."

These findings suggest that AI integration should be understood not only as a technological advancement but also as a strategic and ethical transformation that reshapes how organizations generate knowledge, distribute decision authority, and formulate long-term strategies. As algorithms increasingly influence organizational decisions, issues of transparency, accountability, and fairness become central concerns that must be embedded within governance structures rather than addressed after implementation. The study demonstrates that AI adoption in Thai companies generates multidimensional changes encompassing cognitive, structural, cultural, and ethical dimensions, while simultaneously challenging traditional assumptions about leadership and organizational decision-making. More importantly, the findings indicate that successful digital transformation is not determined by the speed of technology adoption, but by an organization's ability to foster a reflective and balanced relationship between human judgment and algorithmic intelligence. In this context, AI functions as a catalyst for organizational learning, encouraging firms to continuously re-evaluate how they think, decide, and act in an increasingly complex and data-driven business environment.

DISCUSSION

The Dynamics of Artificial Intelligence Adoption in the Organizational Structure of Thai Companies

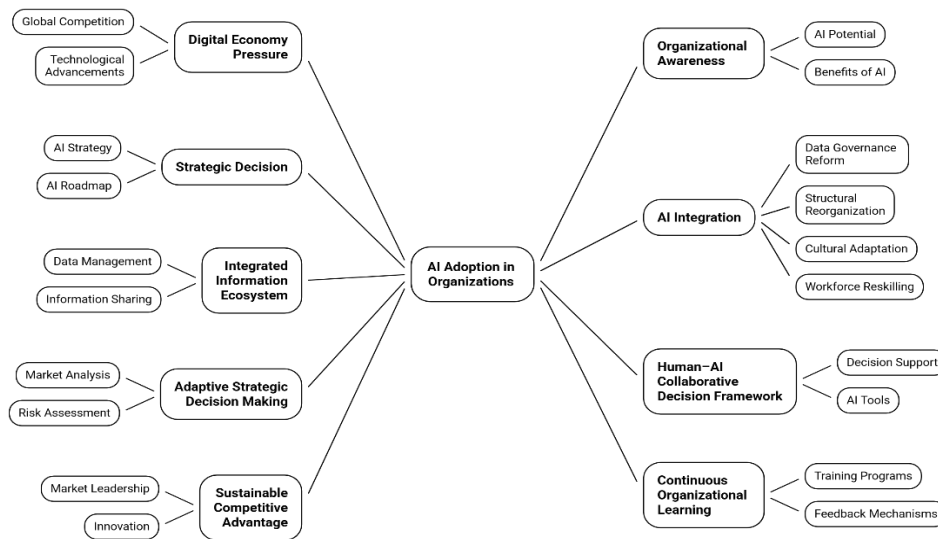
The dynamics of the adoption of artificial intelligence in the organizational structure of Thai companies show that technological integration cannot be understood as a stand-alone technical process, but rather as a profound restructuring of the way organizations build knowledge authority, distribute decision-making power, and manage internal information flows. The research findings show that AI serves as a trigger for structural reorganization that forces companies to revisit departmental boundaries, communication hierarchies, as well as cross-functional coordination mechanisms (Mubarok, Santoso, Satoto, & Jember, 2025). In many cases, AI implementations eliminate information silos that previously characterized traditional organizations. Data that was once fragmented must now be brought together in an integrated ecosystem for AI systems to function optimally. This process creates structural pressures that drive organizations to become more horizontal, collaborative, and knowledge network-based. This

transformation shows that technology is not just an operational tool, but an institutional actor that intervenes in the design of the organization itself.

Changes in organizational structure are also seen in the redefinition of work roles and professional competencies. AI adoption lowers reliance on manual administrative routines while increasing the need for analytical, interpretive, and strategic capabilities. The job position that previously focused on data collection has shifted to the function of monitoring data quality and interpreting analytical results (Lāma & Lastovska, 2025). This results in a workforce configuration that is more cognitively oriented than operational. Organizations that successfully adapt are those that are able to conduct internal reskilling systematically, not just adding new technology. In this context, AI is fueling the evolution of organizational structures towards a more knowledge-based form, where a company's strategic value is determined by its collective learning capacity. Organizational structures are no longer rigid, but rather evolve into dynamic systems that continuously adapt to data flows and changes in the business environment.

The study also uncovered the transformation of organizational culture as a direct consequence of AI adoption. The integration of algorithm-based systems demands increased information transparency, decision accountability, and data management discipline that was not always a priority before. Intuition-based work culture is slowly being replaced by a reflective culture that demands evidence-based justification. But this cultural change does not always take place without conflict. Some managers experience professional identity tension because their authoritative roles are challenged by analytics systems. The adaptation process requires leadership that is able to mediate the relationship between humans and technology so that AI is understood as a strategic partner, not a threat to individual autonomy. Organizations that fail to build a collective narrative about the benefits of AI are likely to face internal resistance that hinders the integration of technology across the board.

The adoption of AI also raises a new need for internal regulations that govern data use ethics, information security, and algorithm-based decision accountability. Modern organizational structures are not only demanded to be efficient, but also socially responsible. AI expands a company's predictive capacity, but at the same time magnifies the risk of systemic bias if data governance is not ethically designed (Liu & Gu, 2023). Therefore, the dynamics of AI adoption in Thai companies show that structural transformation must be accompanied by the strengthening of governance frameworks that guarantee transparency and fairness of the organization. Technology is not neutral; It brings social consequences that must be consciously managed through mature institutional design.



Source: Researcher-Processed Data (2026)

Figure 1. AI Adoption in Organizations Strategic Framework

A discussion of Figure 1 shows that the adoption of artificial intelligence in organizations constitutes a multi-layered strategic transformation process, in which external pressures trigger internal awareness and evolve into structural integration affecting data governance, organizational culture, and human resource competencies. Beyond describing this process, the framework extends existing theory by positioning AI not merely as a technological tool but as a socio-cognitive infrastructure that actively reshapes how knowledge is produced, interpreted, and legitimized within organizations. In this sense, the framework advances understanding by linking technological integration with shifts in decision authority and organizational learning mechanisms. As a result, AI adoption generates a hybrid decision-making model that combines algorithmic precision with human judgment, enabling organizations to operate more adaptively, reflectively, and through continuous strategic learning cycles. Thus, the image shows that the success of AI adoption depends on the organization's ability to balance technological innovation with structural maturity and work culture, so that technology truly becomes a source of long-term strategic advantage, namely (Mubarak, Santoso, Satoto, & Nancy, 2025):

1. The adoption of AI demands a thorough organizational reform. The implementation of AI is not enough to be done through the purchase of technology systems, but must be followed by changes in information governance and internal coordination structures. Organizations need to establish consistent data standards for analytics systems to function accurately. In addition, companies must prepare human resources who are able to adapt to a technology-based work environment. Without comprehensive reforms, AI risks becoming an additional tool that does not produce strategic impact.
2. Future strategic decisions are collaborative. AI provides broad analytical capacity, but still requires human interpretation to understand the business context and organizational values. Human-machine collaboration creates more balanced decisions between data precision and ethical considerations. The manager acts as a liaison between the algorithmic results and the company's long-term strategy. This model shows that organizational intelligence is built through synergy, not technological dominance.

3. Continuous competitive advantage comes from organizational learning. AI allows companies to evaluate strategies in real-time through continuous data flows. Each decision generates feedback that can be directly analyzed for subsequent improvements. This process forms an organization that is reflective and adaptive to changes in the business environment. Continuous learning is the main foundation for the company's long-term durability and growth.

The findings of this study reinforce the argument that the success of AI adoption depends not merely on technological investment but on the organization's capacity to adapt its structures, processes, and governance mechanisms to support digital transformation. This finding is consistent with (Y. K. Dwivedi et al., 2023), who emphasize that organizational readiness for structural change is a critical determinant of successful AI implementation. The evidence from Thai companies further demonstrates that AI adoption encourages greater integration of information flows, cross-functional collaboration, and data-driven decision-making, supporting the observations of (Kumari, 2024) regarding the emergence of flatter and more collaborative organizational structures in analytics-oriented environments. Moreover, the study highlights that challenges associated with AI adoption are predominantly cultural rather than technical, particularly in relation to resistance to new decision-making practices and evolving leadership roles, which aligns with the findings of (Ho et al., 2022) concerning the importance of organizational culture in facilitating technological acceptance. These results also extend the perspective of (Torfi et al., 2020), who argue that digital technologies function as catalysts for institutional transformation, by demonstrating that AI not only enhances operational capabilities but also reshapes managerial cognition, organizational learning processes, and governance practices. Rather than viewing AI solely as a transformational force, the findings suggest that its strategic value lies in its ability to facilitate organizational adaptation, strengthen institutional learning, and support more responsive and accountable decision-making systems. Therefore, the dynamics of AI adoption in Thai companies are best understood as a multidimensional organizational adaptation process in which technological innovation, cultural readiness, structural flexibility, and ethical governance interact to determine the effectiveness and sustainability of digital transformation.

Transforming Strategic Decision Making through AI Integration

The transformation of strategic decision-making through the integration of artificial intelligence (AI) marks a fundamental shift in the way organizations understand, process, and respond to business realities. In the context of the modern enterprise, strategic decisions are no longer positioned as the result of individual reflections of executives, but rather as the product of interaction between humans, data, and algorithmic systems that are constantly learning (Anvari et al., 2026; Negi et al., 2025). AI integration is transforming the cognitive architecture of organizations by expanding analytics capabilities that were previously limited by human limitations (R. Dwivedi, 2023). Organizations are now able to process massive volumes of data, identify hidden patterns, and simulate future scenarios with a higher level of precision. This transformation not only improves efficiency, but shifts the management paradigm from experience-based decisions to data-ecosystem-based decisions (Ángeles López-Cabarcos et al., 2022; Mele et al., 2021).

One of the key findings of this study is that AI transforms strategic decision-making from a periodic process into a more continuous and adaptive one. Previously, strategic decisions were largely based on retrospective reports and conducted at specific intervals (Zafar, 2025), whereas AI enables organizations to utilize real-time information and respond more quickly to changing business conditions (Kshetri & Dwivedi, 2024). The

findings also indicate that AI influences how strategic authority is exercised within organizations by making analytical information more accessible across functions. As a result, managers are no longer solely responsible for generating decisions but increasingly act as interpreters who combine data-driven insights with organizational objectives and contextual understanding. These findings suggest that the value of AI lies not only in improving decision speed but also in supporting more collaborative, adaptive, and evidence-based strategic decision-making processes.

Table 2. Interview Findings on the Epistemological Transformation of AI-Based Decision-Making

Informant Code	Interview Key Quotes	His Analysis	Researcher Interpretation
IF-01	"AI makes us see results not as guesses, but as probabilities. We are no longer asking 'what has happened', but 'what could have happened'."	Changes in knowledge orientation	Organizations are moving from retrospective logic to predictive logic based on probabilistic models.
IF-02	"The prediction model gives us a future scenario, but we still have to assess whether it makes sense in a business context."	Human–algorithmic dialogue	AI generates predictive knowledge that requires human interpretation.
IF-03	"In the past, decisions were based on experience. Now the experience has to be confirmed by the data."	Epistemic validation	Managerial experience is not lost, but reconstructed through data verification.
IF-04	"The numbers look objective, but we are aware that the numbers can be biased if the data is biased."	Ethical awareness	AI gives rise to critical reflection on data sources and the moral implications of decisions.
IF-05	"AI provides mathematical certainty, but business remains fraught with human uncertainty."	Epistemological tensions	Strategic decisions become a synthesis between calculation and social intuition.

Source: Interview Data Processed by Researchers (2026)

This transformation shows profound epistemological implications in the way organizations understand strategic knowledge, as summarized in Table 2. The findings of the interviews show that AI introduces a new orientation of knowledge that is probabilistic and predictive, where decisions no longer rest on past narratives, but on projections of possible futures. The IF-01 informant's statement affirms the shift from retrospective logic to predictive logic, which places decisions as the result of probability calculations, rather than mere intuition. However, as stated in IF-02, the predictive knowledge generated by AI still requires human interpretation to be relevant to the business context, so that strategic decisions become an arena for dialogue between algorithmic systems and managerial assessment. IF-03's findings show that professional experience is not erased by AI, but rather reconstructed through data verification, which reinforces the epistemic legitimacy of decisions. At the same time, the critical awareness of data bias that IF-04 uncovered

suggests that AI integration gives rise to ethical reflections on organizational knowledge sources. The tension between mathematical certainty and social uncertainty expressed by IF-05 confirms that strategic decisions remain in a hybrid space between calculation and human intuition. Thus, AI integration does not replace human rationality, but rather forms a new knowledge ecosystem that demands data literacy, critical thinking, and ethical awareness as the foundation of modern strategic decision-making.

AI allows organizations to develop experiment-based strategies. Companies can test various business scenarios through digital simulations before implementing them in the real world. This practice creates a culture of bolder and more innovative decision-making as risks can be mitigated through modeling. Strategies are no longer structured as rigid plans, but as hypotheses that are continuously tested. Organizations are moving towards an experimental learning model, where failures are not seen as mistakes, but rather as data for further refinement of strategies. AI integration accelerates this learning cycle so that organizations are able to evolve faster than their competitors.



Source: Researcher-Processed Data (2026)

Figure 2. Ethical Challenges in AI-Driven Strategic Decision Making

Based on Figure 2, the integration of artificial intelligence in strategic decision-making not only enhances analytical efficiency but also introduces complex and multi-layered ethical risks. Beyond illustrating these risks, the framework contributes conceptually by extending existing perspectives on AI governance, showing that algorithmic systems do not merely process data but actively shape the perception of objectivity and legitimacy in organizational decisions. The diagram highlights how reliance on AI can create an illusion of neutrality, where decisions appear mathematically objective while still embedding historical and structural biases within the data. This risk becomes critical when organizations accept AI outputs uncritically, without interrogating underlying assumptions, data sources, and socio-cultural contexts. In practice, such unexamined biases may reinforce inequality, distort strategic resource allocation, and lead to unintended discriminatory policies. Therefore, the framework advances understanding by emphasizing that the core challenge of AI integration lies not in technological capability, but in the organization’s capacity to critically interpret, govern, and take ethical responsibility for algorithm-driven decisions. AI expands the rational capacity of organizations, but without critical reflection, that rationality can turn into a mechanism for the reproduction of systemic errors.

Figure 2 emphasizes that solutions to ethical challenges cannot be symbolic, but must be institutionalized within a concrete governance framework. The three main pillars are:

1. Algorithmic audits serve as a systematic oversight mechanism to ensure that AI systems operate fairly, accurately, and do not reinforce hidden biases. Algorithmic audits allow organizations to assess whether predictive models are still relevant to

the ever-changing social and business context. This process also creates a culture of continuous evaluation where technology is not considered final, but is always open to correction. With regular audits, organizations can prevent the accumulation of structural errors that have the potential to undermine the legitimacy of strategic decisions.

2. Data transparency is an important foundation in building trust in AI-based decisions because it allows every step of analytics to be openly tracked. Transparency ensures that data sources, processing methods, and decision logic can be understood by both internal and external parties. When data can be verified, organizations have protection against accusations of manipulation or algorithmic injustice. This practice strengthens collective accountability and encourages an organizational culture based on information disclosure.
3. Decision accountability emphasizes that moral and strategic responsibilities cannot be transferred entirely to machines. Although AI generates data-driven recommendations, humans remain the main actors that determine the direction of the final decision. This principle keeps automation from eliminating the ethical dimension of organizational leadership. With clear accountability, every strategic decision has a responsibility owner who can be professionally and socially evaluated.

The findings indicate that AI is reshaping the relationship between managers and strategic work by shifting managerial roles from routine information processing toward interpretation, contextual evaluation, and strategic judgment. While AI enhances analytical capabilities and automates data-intensive tasks, human actors remain essential in interpreting insights and aligning them with organizational goals and values (Waelen & Wieczorek, 2022). This development encourages the emergence of a hybrid decision-making model that requires stronger data literacy and algorithmic understanding among managers. Furthermore, the findings suggest that strategy is increasingly viewed as a continuous learning process rather than a fixed plan, with organizations continuously adjusting their actions based on real-time information and feedback. Therefore, the strategic value of AI lies not in replacing human leadership but in strengthening organizational adaptability and supporting more informed, reflective, and responsive decision-making.

CONCLUSION

This research demonstrates that the adoption of artificial intelligence in Thai companies extends beyond technological implementation and contributes to changes in organizational decision-making processes, governance practices, and managerial roles. The findings indicate that AI enhances analytical capabilities, supports more adaptive strategic decision-making, and encourages the emergence of a hybrid model that combines algorithmic insights with human judgment. At the same time, the study identifies important challenges related to data bias, transparency, and accountability, highlighting the need for organizations to align technological innovation with ethical governance mechanisms. These findings suggest that the effectiveness of AI adoption depends not only on technological capability but also on an organization's capacity to develop responsible governance structures and maintain critical human oversight in strategic decision-making.

From a managerial perspective, organizations should strengthen AI governance by implementing routine algorithmic audits, establishing transparent data governance systems, and developing managerial competencies in data literacy and digital ethics. These

initiatives can help improve decision quality, enhance accountability, and increase stakeholder trust in AI-supported decision processes.

For future research, several more specific directions can be explored to extend the current findings. Comparative studies between developed and developing countries may provide deeper insights into how institutional environments influence AI adoption and strategic decision-making. Future studies could also integrate perspectives from Socio-Technical Systems Theory, Dynamic Capabilities Theory, or Organizational Learning Theory to explain how organizations adapt to AI-driven transformation over time. In addition, interdisciplinary research involving management, technology ethics, public policy, and data governance would contribute to a more comprehensive understanding of the long-term organizational and societal implications of AI adoption. Finally, longitudinal studies are recommended to examine how managerial cognition, organizational culture, and governance mechanisms evolve as AI becomes increasingly embedded within organizational decision-making processes.

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