# REVIEW



# Artificial intelligence and its impact on corporate social responsibility

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# La inteligencia artificial y su impacto en la responsabilidad social empresarial

Caren Yuliet Pardo Vásquez<sup>1</sup> 🖂, Giovanni Gómez Rodríguez<sup>1</sup> 🖂

<sup>1</sup>Corporación Unificada Nacional de Educación Superior - CUN, Colombia.

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Corresponding author: Caren Yuliet Pardo Vásquez 🖂

# ABSTRACT

Artificial intelligence has been a technology that is constantly innovating interaction, consumption and expression in society itself. It is essential to examine the interaction and link between corporate social responsibility and artificial intelligence. To analyze the impact of artificial intelligence on corporate social responsibility commitments and evaluate how these impacts are perceived by organizations, identifying possible benefits and threats. An exhaustive literature review was conducted on artificial intelligence and its influence on corporate social responsibility. This review allowed identifying the possible positive and negative aspects that organizations present when adapting to different social changes. It is necessary to evaluate the link between corporate social responsibility and human capital, since both areas are crucial and complement each other in an organization. It highlights an innovative approach to strategies that identifies the contributions of CSR to different aspects of human talent, both internal and external, and analyzes its influence on personnel performance, a critical factor in organizational decision-making.

**Keywords:** Artificial Intelligence; Social Responsibility; Organizations; Impact; Threats; Innovation; Social Changes.

#### RESUMEN

La inteligencia artificial ha sido una tecnología que está innovando constantemente la interacción, el consumo y la expresión en la misma sociedad. Es fundamental examinar la interacción y vínculo entre la responsabilidad social empresarial y la inteligencia artificial. Analizar el impacto de la inteligencia artificial en los compromisos de la responsabilidad social empresarial y evaluar cómo estos impactos son percibidos por las organizaciones, identificando posibles beneficios y amenazas. Se realizó una exhaustiva revisión bibliográfica acerca de la inteligencia artificial y su influencia en la responsabilidad social empresarial. Esta revisión permitió identificar los posibles aspectos positivos y negativos que presentan las organizaciones al momento de adaptarse a los diferentes cambios sociales. Se requiere evaluar la vinculación entre la responsabilidad social empresarial y el capital humano, ya que ambas áreas son cruciales y se complementan en una organización. Se destaca un enfoque innovador en las estrategias que identifica las contribuciones de la RSE en distintos aspectos del talento humano, tanto internos como externos, y se analiza su influencia en el rendimiento del personal, un factor crítico en la toma de decisiones organizacionales.

Palabras clave: Inteligencia Artificial; Responsabilidad Social; Organizaciones; Impacto; Innovación.

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#### INTRODUCTION

Artificial Intelligence (AI) is a disruptive force in the business world, transforming how organizations operate, interact with consumers, and address ethical and social issues.<sup>(1,2)</sup> In this context, Corporate Social Responsibility (CSR) takes on even greater relevance as companies are challenged to integrate AI ethically and responsibly into their business practices.<sup>(3,4)</sup>

CSR implies that companies adopt an open approach to managing their impact on society and the environment and assume responsibility for generating value beyond purely economic interests. In this sense, AI can be a powerful tool for driving innovation, improving operational efficiency, and creating a positive social impact.<sup>(5,6,7)</sup>

However, using AI in the context of CSR raises several ethical challenges and dilemmas. On the one hand, AI-driven automation can have implications for employment and labor equity, raising concerns about job losses and the need for workforce retraining.<sup>(8,9)</sup> Conversely, AI algorithms can be affected by inherent biases in the data used to train them, which raises questions about fairness and transparency in automated decision-making.<sup>(10,11)</sup>

In this context, it is essential that companies proactively address the ethical and social challenges associated with the implementation of AI within the framework of CSR. This implies adopting transparent practices, identifying and mitigating algorithmic biases, and promoting equity and inclusion in the design and implementation of AI-based solutions.<sup>(12,13,14)</sup>

In view of the above, the objective of this article is to explore AI's impact on CSR. To this end, we will analyze the inherent opportunities and challenges this technology presents for companies in their quest to impact society and the environment positively.

#### **METHOD**

The methodology of this study is based on a systematic review of the literature, which includes a careful selection of primary studies related to original research to identify significant concepts, compare statistical analyses, and evaluate the conclusions of the evidence gathered.<sup>(15,16)</sup> In addition, this research follows the PRISMA method guidelines, which provide an organized and transparent structure for evaluating the documents collected.<sup>(17)</sup>

#### Search strategy

Using SCOPUS, a comprehensive search of the leading information systems in the discipline was carried out. Consequently, a search equation was used that involved a combination of keywords and Boolean operators, as follows: "(artificial intelligence)" AND "(impact)" AND "(corporate social responsibility)." This combination has been shown to enable a thorough search for relevant articles.

### Study selection and eligibility criteria

In this systematic review, exhaustive searches were conducted in the central databases hosting high-impact scientific journals subject to peer review. This process allowed it to compile scientific articles concerning artificial intelligence and its impact on corporate social responsibility that met the defined selection criteria (see table 1) from 2018 to 2023. The search strategy was documented and shown in its entirety in figure 1, presented as a flowchart.

Table 1. Inclusion and exclusion criteria	
Inclusion criteria	Criteria for exclusion
The included studies were scientific articles that had undergone the peer review process.	Studies with restricted or private access were rejected.
Studies published in the last five years, between 2018 and 2023, were included.	Popular publications, essays and short reports were excluded.
Studies published in languages other than English or Spanish were considered.	Articles published more than five years ago were not included.



**Figure 1.** Structure of the article search and selection process. **Source:** Own elaboration according to PRISMA regulations<sup>(17)</sup>

#### RESULTS

#### Impact of AI on CSR

Corporate Social Responsibility aims to positively impact society, the environment, and the integrity of the company. These objectives support continued progress, competitiveness in the market, and the promotion of an adequate standard of living. They also include measures to minimize the environmental impact of corporate operations. The practical implementation of each of these objectives creates value both in the organization and in society as a whole.<sup>(18,19)</sup>

In this context, companies must ensure that their applications respect human rights. As companies adopt automation technologies, AI could automate work interactions to mitigate risks and adverse effects on employees, such as job loss and the need for retraining.<sup>(20,21)</sup> These actions would ensure that employees who remain in the organization enjoy quality jobs, fair working conditions, and development opportunities.

Al can also be a powerful tool for addressing every social and environmental challenge in decision-making processes by responsibly facing ethical and social challenges to ensure a positive contribution to CSR. Companies must consider the global impact of AI on society, including analyzing its contribution to solving social and environmental problems.<sup>(22,23)</sup> This is essential for CSR, given that AI can be an effective tool for addressing challenges on a global scale.

The introduction of new technologies has brought organizations both benefits and challenges. Addressing these problems involves more than simply allowing or restricting technology. On the one hand, technology has

been a tool that compensates for human limitations, but on the other hand, there is a greater responsibility towards individuals and the natural environment in the face of a future potentially marked by negative consequences.

Social responsibility becomes relevant within the technological context when the implementation of technologies has detrimental effects on human beings or the environment in which they coexist. Although technology seeks to improve the quality of life, it is not a definitive solution and, in many cases, only provides relief without completely solving the problems. Social responsibility is presented as a necessity to regulate the unwanted impacts of this incomplete technological compensation.<sup>(24,25)</sup>

Artificial intelligence and its potential influence on sustainable progress are crucial when evaluating its impact on the community. Companies today face the growing challenge of driving sustainability through innovation to preserve the natural environment and use resources efficiently.<sup>(26)</sup> Sustainability encompasses the need to balance economic benefits, social protection, and respect for the environment, given that these aspects are closely interconnected and essential for the well-being of individuals and societies.<sup>(27)</sup>

#### Access to Technology and the Digital Divide

The digital divide has played a fundamental role in examining the social repercussions of information and communication technologies (ICTs), as it reflects the inequalities in opportunities for advancement between populations with access to these technologies and those without such access.<sup>(28)</sup> It has long been recognized that ICTs can cause significant disparities in the development of communities by creating discrepancies in access, as some individuals lack the opportunity to take advantage of these technologies' benefits. The digital divide represents an inequity in the distribution of technological resources and highlights the importance of addressing this problem to achieve a more just and sustainable development.<sup>(29,30)</sup>

Organizations can address the digital divide as part of their commitment to CSR in various ways, such as investing in the infrastructure needed to improve technological access in marginalized communities.<sup>(31)</sup> This could involve expanding high-speed Internet networks, installing public Wi-Fi hotspots, donating technological devices, and providing digital literacy programs to train people in the use of technology. This would include teaching basic computer skills, online browsing, and digital security.

Over several years, various companies have adapted their operations to incorporate a more profound commitment to the environment and the community. The exclusive focus on economic benefits has progressed toward establishing goals focused on social responsibility, environmental conservation, and the protection of natural resources.<sup>(32)</sup> Corporate Social Responsibility and the digital divide are closely linked, as companies, as key actors in society, can significantly reduce the digital divide and promote digital inclusion.

#### Recommendations for the Integration of CSR in AI Strategies

Including CSR in AI strategies is fundamental to ensure that the progress and implementation of AI are ethical, socially conscious, and long-lasting. Before designing AI-related plans, stakeholders such as employees, customers, community groups, and civil organizations must be involved. This facilitates the formulation of ethical principles that will guide the development of AI in such a way that they are aligned with the values of the company and the expectations of society.<sup>(33,34)</sup>

It is crucial that AI respects the privacy of user data and complies with data protection regulations, such as obtaining proper consent before collecting personal information. To this end, several authors emphasize the importance of conducting fairness tests to ensure that algorithmic decisions are impartial and fair to all groups. <sup>(35,36)</sup> It is suggested that each employee participate and be involved in decisions related to AI and CSR. This will foster collaboration and responsibility in each ethical strategy implemented.

Integrating CSR into AI strategies is crucial not only from an ethical point of view but can also benefit a company's reputation, customer confidence, and long-term success. By addressing these ethical and social aspects from the outset, companies can maximize the positive impact of AI on society and the environment.

On the other hand, AI, as a machine learning system, is based on algorithms that allow it to acquire knowledge and make decisions, which naturally compares it to human intelligence. This similarity raises the question of whether the actions of a machine should be evaluated and judged similarly to those of an individual. The introduction of AI poses significant challenges in the legal sphere, especially about the attribution of liability, whether based on fault or strict liability.<sup>(37,38)</sup>

In this context, the imposition of strict liability on users, owners, producers, or sellers of AI systems should be considered due to the potential danger of these products, their benefits, and the degree of control exercised over them. Determining liability also depends on factors such as the operating environment and the predictability of AI-associated risks.

#### DISCUSSION

Ethics and transparency must characterize the fusion of Artificial Intelligence in Corporate Social

Responsibility. AI algorithms must be designed with fairness and neutrality, taking careful account of social and environmental implications.<sup>(39,40)</sup> It is essential to ensure the confidentiality and safeguarding of data when using AI to prevent possible risks and abuses. This ethical and transparent approach is necessary to ensure that the integration of AI contributes positively to CSR and society in general.<sup>(41)</sup>

Al is a tool that can revolutionize Corporate Social Responsibility (CSR). The success of CSR is closely linked to the willingness of leaders and decision-makers to take the necessary actions, supported in part by artificial intelligence and other cutting-edge technologies.<sup>(42,43)</sup> Al has made remarkable progress in terms of capacity and accuracy, becoming a valuable ally in establishing ethical and socially responsible practices in organizations.<sup>(44,45)</sup>

The digital divide represents another challenge that impacts CSR by reflecting inequalities in access to technology.<sup>(46)</sup> Companies can play a key role in addressing this gap through investments in infrastructure, digital literacy programs, and promoting digital inclusion.<sup>(47,48)</sup>

Integrating CSR into AI strategies is crucial to ensure that the development and application of AI are ethical, socially responsible, and sustainable. This involves the active participation of those involved, the establishment of moral principles, the safeguarding of data privacy, and the conducting of impartiality tests. By considering these ethical dilemmas and social concerns from the outset, companies can maximize the positive effects of artificial intelligence on society and the environment while consolidating their reputation and gaining the trust of their customers.<sup>(49,50,51)</sup>

# CONCLUSIONS

Integrating AI into CSR strategies represents a crucial step towards positively impacting society and the environment. By including CSR in designing and implementing AI, organizations can ensure that technological progress is aligned with enduring ethical and social principles. This approach not only strengthens the company's reputation and customer confidence but also maximizes the positive impact of AI on society and the environment. Ethics is fundamental in adopting AI, especially in data privacy, preventing discrimination and algorithmic biases, and transparency in automated decisions. By setting clear objectives regarding ethics and CSR about AI, companies can ensure that their technological actions respect human rights and contribute meaningfully to the community. Involving stakeholders and fostering internal collaboration are key steps to ensure an ethical implementation of AI. As AI becomes a ubiquitous tool in society, it is necessary to address legal and liability issues associated with its use. The attribution of responsibility in cases of algorithmic actions questions the limits of strict liability and fault in an ever-evolving technological environment. Determining responsibility in the context of AI requires a detailed analysis of factors such as control over systems, the predictability of risks, and the operating environment to establish a solid legal framework that protects users and encourages responsible technological development.

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