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**THE ROLE OF BIG DATA AND ARTIFICIAL INTELLIGENCE
INTELLIGENCE IN STRATEGIC BUSINESS DECISION MAKING IN THE
GLOBAL ERA: A LITERATURE REVIEW**

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Abstract

Study This aim For analyze contribution Big Data and Artificial Intelligence (AI) strategic in the decision-making process decision company , as well as How innovation technology This capable increase effectiveness , accuracy time and precision in determine policy business in the contemporary digital era . Research This done with Systematic Literature Review approach with review 14 works scientific published in range 2023-2025 period . Data source obtained through academic platforms leading including Google Scholar and Semantic Scholar , with specification research that explores correlation between Big Data technology , AI, and business decision -making processes. Findings studies disclose that implementation of Big Data in significant transforming the decision-making process decision through capability real-time analytics , detection market patterns , and optimization performance operational . Meanwhile that , AI plays a role as complementary with his abilities do massive data processing , prediction business , and providing strategic insights . Synergy second technology This capable building a superior value proposition in environment global business . Scope study This limited to analysis document secondary so that need study advanced based approach empirical For strengthen validity findings in various context industry

INTRODUCTION

Development technology rapid information in the modern era this , has revolutionize method approach companies and institutions in manage , process , and utilize data information . Progress technology in big data and *Artificial Intelligence (AI)* has present transformation big in various sector , especially in the aspect of strategic business and decision-making processes decisions . Strategies that focus on intuition and experience just now No again optimal in facing complexity environment modern business that requires ability process data in amount large and diverse from various sources , including activity transaction financial , social media platforms , digital sensor technology , and systems information management .

Big data has become a key pillar in modern business transformation. Its role is further strengthened as the increasingly complex business environment demands innovative approaches to data utilization. Big data presents a tremendous opportunity for corporations to strengthen their competitiveness through decision-making processes based on accurate data analysis. As *data value , velocity , and variety increase* , organizations are now able to access and analyze massive amounts of information in *real time* , a feat previously impossible. This enables companies to not only process data more efficiently, but also to optimize their data efficiency. quickly, but also gain sharper and more relevant insights to develop more effective business strategies (Cheng & Lau, 2015) .

While numerous studies have addressed Big Data analytics, most still focus on technical aspects such as how to process, store, and develop analytical algorithms. However, there remains a gap in research that addresses how organizations can leverage the latest developments in Big Data analytics to strengthen business intelligence and gain a competitive advantage. Big Data has also become a hot topic, widely discussed across government and business circles, and across various fields such as education, technology, healthcare, finance, and more.

One of the sectors most impacted by Big Data is the business world. With technological advancements and the development of the business world, the role of Big Data, particularly in marketing strategies, is becoming increasingly crucial. Many companies now utilize various research methods to refine their marketing strategies, such as understanding consumer behavior, identifying favorite products, and analyzing market trends. In this regard, Big Data Analytics has become an increasingly popular analytical approach in marketing research.

In a business context , *Artificial Intelligence technology Artificial Intelligence* has emerged as a promising revolutionary. *Intelligence* is a rapidly developing form of technology with significant potential to transform various aspects of human life. According to Pakpahan (2021), AI can provide extraordinary computational capabilities and the potential to improve efficiency, effectiveness, and improve decision-making. It has been used in many fields, including business.

In the digital era, characterized by rapid technological developments, companies need to adapt and innovate to remain relevant and competitive. One method for achieving this goal is by utilizing *Artificial Intelligence technology. Intelligence* in strategic decision-making. AI technology offers advanced data analysis capabilities, enabling companies to process large amounts of data quickly and accurately. The use of AI in data analysis can help companies identify market trends and consumer behavior, which is crucial for formulating effective business strategies.

Furthermore, AI can also improve the speed and accuracy of decision-making. Companies that integrate AI into their decision-making processes can reduce the time required to analyze data and generate recommendations. This enables managers to make faster and more accurate decisions, which in turn can improve the company's ability to respond to market changes and meet customer needs.

The problem formulation for building hypotheses in research is:

1. Does Big Data affect Business Decision Making?
2. Is *Artificial Does Intelligence* Influence Business Decision Making?

LITERATURE REVIEW

Big Data Theory

Big Data refers to very large data sets that can be structured, semi-structured, or unstructured data. Big data can also utilized by the company For gather information about activity competitors , including pricing strategies and trends market demand , which is useful in the process of taking decision business in a way more Exactly . According to (Halim, 2023), the core technologies of big data are big data collection , big data processing , and big data storage. Big data utilizes artificial intelligence and algorithms to collect and store data in big data storage. Users can then access big data storage to quickly obtain information.

Artificial Theory Intelligence

Artificial Artificial Intelligence (AI) is a field in computer science that aims to develop systems capable of performing tasks that generally require human intelligence. According to (Russel & Norvig, 1995) states that AI involves a variety of methods, such as machine learning (*machine learning*), natural language processing processing), and expert systems (*expert systems*). In the business world, artificial intelligence (AI) can be used to analyze data, predict trends, and help make business decision-making more effective.

Decision Making Theory

In the business world, a decision made by a company's leadership is something that must be implemented in order to achieve the company's goals. Decision-making is the process of choosing one among several options to achieve a specific goal. According to (Wijonarko, 2019), The decision-making process is a method for gathering information, evaluating alternatives, and determining a final choice with the goal of making the best decision for ongoing business development. In today's digital age, artificial intelligence (AI) and big data play a crucial role in accelerating and improving decision-making by providing comprehensive data analysis and informed recommendations. previous research used as discussion material is as can be seen in Table 1 below.

Table 1: Previous Research

No.	Name & Year Study	Variables Research & Data Analysis Techniques	Conclusion Results
1.	The Role of Accounting Business Decision Making Through Big	<ul style="list-style-type: none"> • Independent : The Role of Accounting 	Research result show that Big Data plays a role important in accountancy with help financial data analysis in a way fast and accurate , and support

No.	Name & Year Study	Variables Research & Data Analysis Techniques	Conclusion Results
	Data Analysis (Literature Study). (Feriyanto et al., 2024)	<ul style="list-style-type: none"> • Dependent : Business Decision Making Through Big Data Analysis • Data Analysis Techniques : Literature Review 	business strategy and innovation . Although useful , its application face challenge like data quality , privacy , and human resource limitations . For to overcome it , the company need the right strategy , team competent , and a culture that values data.
2.	Analysis The Impact of AI Technology Implementation on Decision Making Strategic Decisions in System Information Management . (Royhan Zaki Ramadhana & Muhammad Irwan Padli Nasution, 2024)	<ul style="list-style-type: none"> • Independent : Impact AI Technology • Dependent : Strategic Decision Making in System Information Management • Data Analysis Techniques : An Overview library 	Research result show that Implementation AI technology in taking decision business give significant impact , both positive and negative .
3.	The Role of Artificial Intelligence (AI) in Decision -Making Processes on Organizational Performance : An SLR Analysis . (Hendrian et al., 2024)	<ul style="list-style-type: none"> • Independent : The Role of Artificial Intelligence (AI) • Dependent : Decision Making on Organizational Performance • Analysis Technique : Systematic literature review method 	Research result show that AI has significant influence to taking decision in the business world . AI is capable of analyze data in amount big , recognize pattern hidden , and do simulation scenario For help organization evaluate various option before take decision strategic .
4.	The Role of Big Data in Intelligence Business As System Decision Support (Systematic Literature Review. (Mafda Khoirotul Fatha et al., 2023)	<ul style="list-style-type: none"> • Independent : The Role of Big Data in Intelligence Business • Dependent : System Decision Support • Analysis Technique : SLR (Systematic Literature Review) 	Research result show that Big Data has impact significant in taking decision business . With utilise 5V components (Volume, Velocity, Variety, Veracity, and Value), Big Data enables organization For collect , analyze , and interpret data in scale big in a way efficient . .
5.	Utilization Artificial Intelligence (AI) in Management Decision -Making : Examining Trends, Opportunities , and Challenges . (Sari, 2024)	<ul style="list-style-type: none"> • Independent : Utilization Artificial Intelligence (AI) • Dependent : Management Decision Making Process • Data Analysis Techniques : Qualitative Literature Study 	Research result show that Artificial Intelligence (AI) has impact significant in taking decision business , good from aspect opportunity and challenges . AI improves efficiency , accuracy , and speed taking decision through advanced data analytics , predictions based <i>machine learning</i> , and business process automation .
6.	Literature Review: The Impact of Artificial Intelligence	<ul style="list-style-type: none"> • Independent : The Impact of Artificial Intelligence (AI) and Big Data 	Research result show that Artificial Intelligence (AI) has significant and transformative impact on decision

No.	Name & Year Study	Variables Research & Data Analysis Techniques	Conclusion Results
	(AI) and Big Data on Public Policy Decision -Making . (Hartati, 2025)	<ul style="list-style-type: none"> • Dependent : Public Policy Decision Making • Data Analysis Techniques : Qualitative Literature Study 	making decision business . AI improves efficiency , accuracy , and speed taking decision through ability advanced data analytics , predictions based <i>machine learning</i> , and business process automation . Technology This allows company For make more decisions based evidence , objective , and responsive to market dynamics .
7.	Leveraging AI/ML for Optimizing Making in the Digital Economy Era. (Astawa & Utari Dewi, 2024)	<ul style="list-style-type: none"> • Independent : Leveraging AI/ML • Dependents : Decision Making in the Digital Economy Era • Data Analysis Techniques : Qualitative Methods with Types of Case Studies 	Research result show that Artificial Intelligence (AI) and Machine Learning (ML) have significant and positive impact on decision making decision business in the digital economy era . AI/ML enables company For make more decisions fast , accurate , and data -based with analyze large volumes of information , identify pattern complex , as well as give insight that is not can achieved through method traditional .
8.	Understand The Influence of Big Data in Modern Business with Data -Based Decision Making . (Nafisah et al., 2024)	<ul style="list-style-type: none"> • Independent : The Influence of Big Data in Modern Business • Dependent : Data -Driven Decision Making • Data Analysis Techniques : Literature Review 	Research result show that <i>Artificial Intelligence</i> (AI) has significant and transformative impact on decision making decision business . AI enables company For analyze data in scale big in a way fast and accurate , identify pattern complex , as well as produce outlook based supporting evidence decision strategic
9.	The Role of AI Technology in Optimizing Decision Making in Development Business . (Hidayat et al., 2024)	<ul style="list-style-type: none"> • Independent : The Role of AI Technology • Dependent : In Optimizing Decision Making in Development Business • Data Analysis Techniques : Review Study literature 	Research result show that Artificial Intelligence (AI) technology has role important and strategic in optimize the retrieval process decision in development business , especially in three sector main like System Information Management , MSMEs, and Financial Sector
10.	Impact implementation of artificial intelligence in the process business and taking decisions in the company technology . (Hartono et al., 2024)	<ul style="list-style-type: none"> • Independent : Impact implementation of artificial intelligence • Dependents : to business processes and decision making decisions in the company technology • Data Analysis Techniques : Mixed methods 	Research result show that Implementation of Artificial Intelligence (AI) in companies technology give impact significant positive to various aspects of business processes , such as taking more decisions fast and accurate .

No.	Name & Year Study	Variables Research & Data Analysis Techniques	Conclusion Results
11.	Artificial Intelligence (AI) Technology Strategy in Business Decision Making in the Digital Age. (Nugroho et al., 2025)	<ul style="list-style-type: none"> Independent : Artificial Intelligence (AI) Technology Strategy Dependents : in Business Decision Making in the Digital Age Data Analysis Techniques Study Qualitative 	Research result show that Artificial Intelligence (AI) has role important and strategic in support taking decision business , specifically in a dynamic and competitive digital era .
12.	Analysis The Impact of Big Data on MIS-Based Strategic Decision Making . (Wati & Nasution, 2025)	<ul style="list-style-type: none"> Independent : Analysis The Impact of Big Data Dependents : To MIS-Based Strategic Decision Making Data Analysis Techniques : Approach quantitative and approaches methodological 	Research result show that Big Data has relatedness significant and positive to taking decision business , especially in increase quality , speed , and accuracy decision strategic through System Information Management (SIM).
13.	Decoding Big Data: Turning Data Into Superiority Competitive in Business Decision Making . (Sulistyawati & Munawir, 2024)	<ul style="list-style-type: none"> Independent : Big Data Dependents : Superiority Competitive in Business Decision Making Data Analysis Techniques : method a mixture that includes analysis bibliometrics and studies case empirical 	Research result show that Big Data Plays a Role Significant in Business Decision Making . Big Data is capable of increase quality and speed taking decision in various sector industry like retail , finance , healthcare , and transportation
14.	The Use of Data Analytics and Big Data in Strategy Financial Decision Making . (Reyhan et al., 2024)	<ul style="list-style-type: none"> Independent : Use of Data Analytics and Big Data Dependent : in Financial Decision Making Strategy Data Analysis Techniques : Literature Study 	Research result show that Big Data and data analysis have significant relationship with taking decision business , in particular in context taking decision finance strategic .

METHODS

This research uses the *Literature Study method. Review* This descriptive description includes scientific knowledge, findings, and other research findings that can be used as a basis for further research. The author reviews, analyzes, and examines the results of previous research. Relevant articles were searched for using *Google Scholar* and *Semantic Scholar* , official websites, and other publications serve as the theoretical basis for the discussion. The material used in this study consists of 14 relevant scientific articles published in the last three years, from 2023 to 2025. This material was determined to understand and examine how theory, *Artificial Intelligence* , big data, and the relationship to business decision-making in the current modern era.

RESULT AND DISCUSSION

Big Data and Business Decision Making

Big Data plays a crucial role in improving the quality of business decision-making through accurate and *real-time data analysis*. According to (Sulistyawati & Munawir, 2024), Big Data has a significant impact on business decision-making. With the increasing volume and variety of data, companies can quickly access information to understand market trends, consumer behavior, and operational conditions. Analytical approaches such as descriptive, predictive, and prescriptive enable organizations to not only read past data but also project the future and determine strategic steps. Big Data accelerates the decision-making process, reduces costs, and strengthens competitive advantage. However, its effectiveness depends on technological readiness, data culture, and adaptive leadership. Research shows that Big Data plays a significant role in business decision-making. Big Data can improve the quality and speed of decision-making in various industrial sectors such as retail, finance, healthcare, and transportation. Big Data is not just a supporting tool, but a strategic component in building smarter and more sustainable business decisions.

Artificial Intelligence in Business Decision Making

Artificial Intelligence has become a technology that plays a significant role in the decision-making process. AI has the ability to collect and analyze vast and complex amounts of data, then provide support through data analysis, such as identifying various solutions and predicting their impact. This helps leaders make decisions that improve organizational performance and reduce potential risks.

Previous research by (Hidayat et al., 2024) shows that Artificial technology Intelligence (AI) has an important and strategic role in optimizing the decision-making process in business development, especially in three main sectors such as Management Information Systems, MSMEs, and the Financial Sector.

This statement is also in line with research theory (Hartono et al., 2024) shows that the implementation of Artificial Intelligence (AI) in technology companies has a significant positive impact on various aspects of business processes, such as faster and more accurate decision-making. This is also the case with research findings. (Nugroho et al., 2025) shows that Artificial Intelligence (AI) has an important and strategic role in supporting business decision-making, especially in the dynamic and competitive digital era.

Big Data & AI in Taxation

Utilization of Big Data and Artificial Intelligence Artificial Intelligence (AI) is a strategic element in supporting smarter, faster, and data-driven business decision-making, particularly in the tax realm. In this context, the integration of these two technologies not only provides efficiency but also greater accuracy in tax planning. Regarding tax planning, according to Manrejo & Ariandien (2022), tax planning is part of business or income tax management in an effort to achieve tax savings permitted by the Tax Law without violating the constitution or applicable Tax Law. In line with this goal, big data enables the analysis of historical patterns to formulate optimal tax strategies.

According to Manrejo, (2021) From the fiscal perspective, tax revenue is optimal, the amount of which increases from year to year, but taxpayers will try to make the cheapest tax payments by making tax payments. Tax planning. According to (Manrejo & Pangaribuan, 2024),

tax planning functions to measure the amount of tax payable in the implementation of taxpayer compliance (tax avoidance). In this context, Big Data and AI can be used to automate the process of calculating and reporting taxes such as PPh 21, VAT, and PPnBM. By processing income data, allowances, and sales transactions on a large scale, Big Data enables tax calculations to be carried out automatically and precisely. AI is able to read transaction patterns to optimize legal tax saving strategies (tax planning) and increase compliance.

In addition to tax planning, Big Data and AI also contribute to improving tax compliance. According to (Manrejo et al., 2023) , tax compliance is one form of citizen contribution in achieving tax targets. Taxpayer attitudes, subjective norms, and perceived behavioral control can influence the intention to pay taxes, which significantly influences tax compliance behavior (Markonah & Manrejo, 2022) . Supported by research conducted (Manrejo & Yulaeli, 2022), tax compliance will be influenced by taxpayer knowledge through tax payment intentions. Formal compliance in taxation can be achieved by calculating, paying, and submitting tax returns (Manrejo & Yulaeli, 2022). In this case, Big Data can be used to map taxpayer behavior through historical reporting data, while AI helps predict who is at low or high risk of tax compliance. According to (Manrejo & Yulaeli, 2022) , by being a tax compliant person, taxpayers can avoid sanctions in the form of interest sanctions, fines, or tax increases.

Furthermore, big data and AI play a role in modernizing the tax system . Tax System Modernization is a program to improve the current tax system, especially the administration created by institutions aimed at increasing state tax revenue (Salsabila ¹ & M ², 2022) . The use of AI such as virtual assistants and *chatbots* in tax system modernization can assist taxpayers in completing and correcting their tax reports in real- time . The result is a significant increase in administrative compliance. According to (Nuryati et al., 2025) , external factors such as the use of information technology that can be utilized properly with rapid technological developments can increase transparency and taxpayer compliance in society.

CONCLUSION

Based on the analysis, this study concludes that Big Data and Artificial Intelligence (AI) play a crucial role in making faster, more accurate, and data-driven business decisions. Big Data enables companies to identify market trends and behavior, while AI contributes to predictive analysis and smarter decision-making. In the tax sector, the combination of the two improves efficiency in planning, compliance, and tax system updates. Therefore, Big Data and AI are not merely tools, but crucial foundations for generating more effective and sustainable business decisions and fiscal policies.

SUGGESTION

In this digital era, companies and organizations need to begin adopting and integrating Big Data and Artificial Intelligence (AI) technologies more strategically into their business decision-making processes. This is crucial for increasing efficiency, speed, and accuracy in responding to increasingly complex market dynamics. Furthermore, investment in developing human resources capable of understanding and operating these technologies is necessary, ensuring their implementation is not merely technical but also aligned with broader business objectives. To strengthen the findings of this study, Researchers suggest that in the future, empirical research should be conducted in various industrial sectors to investigate more deeply the real impact of the application of Big Data and AI on decision-making in the business world.

RECOMMENDATION

See size Big Data and Intelligence Contributions Artificial Intelligence (AI) in support taking decision effective business , including in realm taxation , it is recommended that companies start designing an integrated digital strategy . This covers investment in infrastructure technology information , development system information adaptive management , as well as implementation system analytic tax data -based . In In particular , the use of Big Data and AI can optimized for tax planning, automation reporting and calculations tax like PPh 21, VAT, and PPnBM , as well as prediction level compliance must tax through analysis behavior historical . Therefore that , the company big should do tax planning with utilizing big data effectively strategic For increase efficiency fiscal without violate provision applicable taxation .

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