

ABSTRAK

Penelitian ini menganalisis penerapan *Responsible AI* dalam transformasi digital PT Accenture dan dampaknya terhadap dilema etis, kepercayaan *stakeholder*, serta reputasi dan keunggulan kompetitif perusahaan. Hasil penelitian menunjukkan bahwa penerapan AI di Accenture menimbulkan dilema etis yang kompleks di sepanjang rantai nilai—mulai dari privasi data, bias algoritmik, hingga transparansi dan akuntabilitas keputusan sistem. Fenomena paradoks kepercayaan AI muncul ketika klien menaruh kepercayaan tinggi terhadap reputasi Accenture meskipun pemahaman teknis terhadap sistem AI terbatas, menjadikan reputasi sekaligus risiko etis baru berupa kepercayaan buta. Integrasi *Responsible AI* terbukti menggeser struktur kekuasaan dan legitimasi *stakeholder* dengan analisis *saliency*, dari model hierarkis menjadi tata kelola kolaboratif yang melibatkan pimpinan, regulator, klien, dan masyarakat. Selain memperkuat legitimasi moral dan kepercayaan publik, *Responsible AI* juga menjadi sumber nilai strategis melalui konsep *Ethics as a Service (EaaS)*, yang menjadikan etika bukan sekadar alat kepatuhan, melainkan fondasi reputasi dan diferensiasi strategis Accenture dalam industri konsultasi digital.

Kata Kunci: *Responsible AI*, dilema etis, paradoks kepercayaan AI, *stakeholder saliency*, reputasi, Accenture.

ABSTRACT

This study examines the implementation of Responsible Artificial Intelligence (Responsible AI) within PT Accenture’s digital transformation and its impact on ethical dilemmas, stakeholder trust, reputation, and competitive advantage. The findings reveal that AI adoption in Accenture generates complex ethical tensions across the value chain—from data privacy and algorithmic bias to transparency and accountability in automated decision-making. The AI Trust Paradox emerges as clients place high trust in Accenture’s reputation despite limited technical understanding of its AI systems, turning reputation into both an asset and a potential ethical risk of blind trust. The integration of Responsible AI has reshaped the power and legitimacy structure among stakeholders, shifting from hierarchical control toward a collaborative governance model involving leadership, regulators, clients, and the public. Beyond strengthening moral legitimacy and public confidence, Responsible AI has evolved into a source of strategic value through the concept of Ethics as a Service (EaaS), positioning ethics not merely as a compliance mechanism but as the foundation of reputation and strategic differentiation in the digital consulting industry.

Keywords: Responsible AI, ethical dilemmas, AI Trust Paradox, stakeholder salience, reputation, Accenture.