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Can Generative AI Improve Corporate Values, Employee Perceptions, and Organizational Practices? A Human-Centric Case Study of Project Management SMEs in Indonesia

生成式人工智能能否改善企业价值观、员工认知与组织实践？一项关于印度尼西亚项目管理型中小企业的人本导向案例研究

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Abstract. This study investigates the growing role of generative AI tools, particularly ChatGPT, in the context of Indonesian SMEs, with a focus on their influence on SMEs values, employee perceptions, and organizational practices. Adopting a mixed-methods approach, the study combines a literature review, two industry workshops, and a survey involving 52 professionals from various sectors. The analysis integrates thematic interpretation of qualitative data with an exploratory quantitative assessment. The findings reveal that 74% of respondents reported mixed or negative attitudes toward AI adoption, mainly due to concerns related to job security and data privacy, even though many acknowledged its potential to enhance productivity and support business automation. Furthermore, 42% of participants perceived positive changes in corporate values following the introduction of AI tools, while strong agreement emerged regarding the usefulness of generative AI in business planning, monitoring and control, and organizational integration. Although several statistically significant relationships were identified, including differences in AI use across types of organizations and work functions, these results should be interpreted cautiously because of the limited sample size. Overall, the findings underscore the need for Indonesian SMEs to balance the efficiency gains offered by generative AI with ethical considerations, human supervision, and targeted capability development. This study contributes to the growing discussion on digital transformation by offering early empirical evidence on how generative AI is beginning to reshape managerial practices, employee responses, and organizational culture within SMEs in Indonesia.

Keywords: Generative artificial intelligence, GenAI, ChatGPT, Project management, Organizational adoption, Employee perceptions

摘要：本研究探讨了生成式人工智能工具，尤其是 ChatGPT，在印度尼西亚中小企业背景下日益重要的作用，重点关注其对企业价值观、员工认知和组织实践的影响。研究采用混合研究方法，结合文献综述、两场行业研讨会以及对来自不同行业的 52 名专业人士开展的问卷调查。研究通过主题式定性分析与探索性定量评估相结合，对数据进行综合分析。研究结果显示，74%的受访者对人工智能采用持混合或负面态度，主要原因在于对岗位安全和数据隐私的担忧，尽管许多人也认可其在提升生产率和支持业务自动化方面的潜力。此外，42%的受访者认为，在引入人工智能工具后，企业价值观出现了积极变化；与此同时，多数受访者一致认为，生成式人工智能在业务规划、监测与控制以及组织整合方面具有较高的实用性。尽管研究发现了一些具有统计显著性的关系，例如不同类型组织和工作职能在人工智能使用方面存在差异，但鉴于样本量较小，这些结果仍需谨慎解读。总体而言，研究结果强调，印度尼西亚中小企业在利用生成式人工智能提升效率的同时，也需要兼顾伦理规范、人工监督以及有针对性的能力建设。本研究通过提供早期实证证据，揭示生成式人工智能如何开始重塑印度尼西亚中小企业的管理实践、员工反应和组织文化，从而为数字化转型领域的讨论作出贡献。

关键词：生成式人工智能，GenAI，ChatGPT，项目管理，组织采纳，员工认知

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1. Introduction

Generative artificial intelligence (GenAI) has rapidly emerged as a disruptive force in contemporary organisations, offering new possibilities for improving efficiency, accelerating decision-making and supporting innovation across a wide range of business activities. At the same time, its diffusion has generated considerable anxiety, particularly in relation to job displacement, data security and ethical accountability (Dwivedi et al., 2023; Simon et al., 2024; Dacre et al., 2025). This tension between opportunity and concern has become increasingly relevant for small and medium-sized enterprises (SMEs), especially in emerging economies such as Indonesia, where firms are under pressure to modernise while operating with limited resources and capabilities.

The adoption of GenAI is not merely a technical decision but also an organisational and behavioural issue. While these technologies may help firms streamline operations, improve responsiveness and strengthen competitiveness, their implementation also raises questions about how far automation can be integrated without undermining human-centred values such as trust, collaboration and ethical responsibility (Bankins and Formosa, 2023). Existing discussions on AI adoption have largely emphasised technical readiness and productivity enhancement, yet much less is known about how organisational members perceive these tools and respond to their use in practice (Goldberg et al., 2023). This gap is particularly important in SMEs, where organisational processes tend to be more informal, interpersonal interaction is often central to performance, and employee acceptance can strongly influence the success of innovation initiatives.

In Indonesiam SMEs, a critical issue concerns how SME owners, managers and employees in Indonesia perceive, adopt and adapt to generative AI in their daily organisational activities. Equally important is understanding whether the adoption of GenAI is associated with changes in corporate values, employee perceptions and organisational practices. To frame this issue conceptually, this study draws on the Technology Acceptance Model (TAM), which posits that technology adoption is primarily shaped by perceived usefulness and perceived ease of use (Davis, 1989). These two dimensions are especially relevant in the SME context because the acceptance of a new technology is often determined by whether it is seen as practically beneficial, easy to implement and compatible with existing work routines. Although GenAI is becoming more visible in organisational settings, empirical evidence regarding its acceptance and perceived value remains limited, particularly in the context of smaller firms and developing economies (Felicetti et al., 2024).

This study addresses that gap by examining the role of generative AI tools, particularly ChatGPT, in Indonesian SMEs. Specifically, it investigates how the adoption of GenAI relates to corporate values, employee perceptions and organisational practices. Methodologically, the study employs a mixed-methods design that combines a literature review, two workshops with practitioners and a survey of 52 respondents from diverse sectors. This design allows the study to capture both organisational-level shifts and individual-level responses, thereby offering a richer understanding of how GenAI is being interpreted and utilised in SME environments. By integrating qualitative insights with exploratory quantitative evidence, this study aims to provide an early empirical account of how Indonesian SMEs are engaging with a disruptive digital technology.

This research contributes to the emerging literature on AI adoption and digital transformation in three ways. First, it extends discussion of GenAI beyond technical efficiency by highlighting its implications for organisational values and employee perceptions. Second, it provides empirical evidence from the underexplored context of Indonesian SMEs, where digital transformation is increasingly important but often constrained by capability and resource limitations. Third, it offers practical insight for SME leaders

and policymakers regarding the responsible integration of GenAI, particularly the need to balance productivity gains with ethical safeguards, human oversight and capability development. In doing so, the study positions GenAI not only as a technological innovation but also as an organisational phenomenon that may reshape how SMEs in Indonesia work, adapt and compete.

2. Materials and Methods

Overview

Recent progress in artificial intelligence (AI) and natural language processing (NLP) has accelerated the development of increasingly advanced generative language models capable of producing human-like text and supporting complex cognitive tasks (Min et al., 2024; Ray, 2023; Han et al., 2021). The trajectory of this development can be traced from earlier statistical approaches, such as Hidden Markov Models (HMMs) and Gaussian Mixture Models (GMMs), to neural-network-based architectures including Recurrent Neural Networks (RNNs) and Long Short-Term Memory (LSTM) models (Cao et al., 2023). A major turning point came with the introduction of the transformer architecture by Vaswani et al. (2017), which laid the foundation for large language models (LLMs) such as BERT and GPT (Cao et al., 2023; Dasgupta et al., 2023). These advances have enabled the emergence of widely accessible generative AI applications, including ChatGPT, Bard and Gemini, which are increasingly being used to support communication, content creation, analysis and decision-making across professional contexts (Mohamed et al., 2025a; Mohamed et al., 2025b; Gupta et al., 2024; Iorliam and Ingio, 2024; Roumeliotis and Tselikas, 2023).

The rapid expansion of these tools has important implications for small and medium-sized enterprises (SMEs), particularly in developing economies such as Indonesia. For many SMEs, generative AI offers a potentially valuable solution for overcoming capability constraints, improving operational efficiency and strengthening responsiveness in a dynamic market environment. Tools such as ChatGPT may assist SMEs in drafting business communications, generating marketing content, supporting customer interaction, organising internal knowledge and enhancing routine decision processes. However, despite this potential, scholarly understanding of how generative AI is being interpreted and utilised within SME settings remains limited. Much of the existing literature has focused on broader organisational or technical applications of AI, while relatively little empirical attention has been directed towards how smaller firms, especially in Indonesia, perceive its relevance, opportunities and constraints in everyday practice.

To establish the foundation for this study, a review of the relevant literature was conducted to map the current state of knowledge and identify the main gaps concerning generative AI adoption in organisational contexts. This review informed the design of the empirical stage of the study, including the development of workshop materials and survey instruments. The literature indicates that generative AI tools, including ChatGPT, Google Bard and Microsoft Bing Assistant, have shown considerable promise across multiple sectors, particularly in enhancing productivity, automating routine tasks and supporting knowledge-based work. At the same time, the literature also points to persistent concerns regarding data quality, reliability, misuse and ethical responsibility. These issues are especially salient for SMEs, which often operate with limited digital governance structures and lower organisational readiness for managing technological risks. In this regard, the integration of generative AI into SME practices represents an important and timely area of inquiry, particularly in Indonesia, where digital transformation is advancing unevenly across firms and sectors.

The present study positions the adoption of generative AI, especially ChatGPT, as a strategic yet contested development within Indonesian SMEs. Rather than focusing solely on technical performance, this study is concerned with the broader organisational implications of GenAI adoption, including its

relationship with corporate values, employee perceptions and organisational practices. This emphasis is important because the success of technology adoption in SMEs depends not only on functionality but also on how such tools are understood, accepted and enacted by organisational members. As prior work suggests, the organisational value of generative AI cannot be separated from questions of trust, human oversight, ethics and contextual usability (Weng, 2023). Accordingly, the following sections examine the applicability, opportunities and challenges of generative AI adoption in Indonesian SMEs by drawing on the literature and linking it to the empirical evidence generated in this study.

Applicability of generative AI tools in project management

The adoption of generative AI tools, including ChatGPT, Google Bard, Gemini and Microsoft Bing Assistant, offers a wide range of potential applications that may reshape how organisations manage work processes, make decisions and coordinate internal activities (Weng, 2023). Although much of the early discussion has emerged from the field of project management, the implications are equally relevant for small and medium-sized enterprises (SMEs), where organisational flexibility, rapid decision cycles and limited managerial resources make efficiency-enhancing technologies especially attractive. In the Indonesian SME context, generative AI has the potential to support administrative tasks, planning activities, communication processes and business monitoring, thereby enabling firms to improve operational effectiveness while redirecting managerial attention towards more strategic concerns.

Prior studies suggest that generative AI can strengthen organisational processes by improving analytical capability, automating repetitive tasks and supporting structured problem-solving. For example, Aramali et al. (2024a, b, c) examined the role of ChatGPT across the ten subprocesses of the Earned Value Management System (EVMS), which are based on the National Defense Industrial Association guidelines (NDIA, 2018), and found that the technology could improve compliance and efficiency through better data analysis and automation. While this evidence is rooted in formal project-control systems, its broader implication is that generative AI may also be useful in SME environments that require simple but effective mechanisms for planning, tracking and controlling business activities. In this regard, the logic underpinning the Project Management Body of Knowledge (PMBOK), which groups work processes into initiating, planning, executing, monitoring and controlling, and closing phases (Project Management Institute, 2021), can be adapted conceptually to understand how SMEs might incorporate generative AI into different stages of their organisational routines. As Rane (2023) notes, the integration of generative AI into organisational workflows may redefine stakeholder roles and automate selected activities, allowing managers to concentrate more on strategic decision-making and innovation.

In practical terms, generative AI may assist SMEs during the early stages of business activity by helping identify requirements, formulate goals and clarify the scope of operational or strategic initiatives (Ma Chuan, 2023). These tools can also support the preparation of business plans, work outlines and internal documentation by generating structured text that helps managers define objectives and communicate expectations more clearly (Weng, 2023). Barcaui and Monat (2023), for instance, show that ChatGPT can complement human input in the preparation of project plans and schedules, particularly when supported by effective prompt design. Translated into the SME context, this suggests that generative AI may enhance managerial planning by accelerating documentation, improving clarity and supporting more systematic preparation of business activities. During implementation, AI tools may further assist by allocating tasks, tracking ongoing activities and responding to real-time operational needs, thereby helping firms manage time and resources more efficiently (Abbas et al., 2023).

The value of generative AI is also evident in monitoring and evaluation activities. Tools such as ChatGPT are increasingly recognised for their ability to conduct real-time data analysis, generate predictive

or prescriptive insights and automate routine reporting, all of which may strengthen organisational control and responsiveness (Ali Mohamed et al., 2023). For Indonesian SMEs, these capabilities are especially relevant because many firms face limitations in data-processing capacity and managerial bandwidth. Generative AI may therefore function as a practical support mechanism for reviewing performance, identifying operational bottlenecks and informing short-term decision-making. In addition, its role may extend to the closing or post-activity stage, where it can support documentation, reflection and the systematic capture of lessons learned, thereby contributing to continuous improvement and organisational learning (Weng, 2023).

Challenges and opportunities of adopting generative AI

The growing interest in generative AI is largely driven by its perceived ability to improve efficiency, reduce repetitive work and support faster decision-making. Early evidence suggests that even when performance remains imperfect, these tools already offer meaningful practical value. For instance, Seo and Kang (2024) evaluated several NLP algorithms for the automatic summarisation of construction dispute precedents and found performance levels ranging from approximately 28% to 36%. Although these results remain modest, they demonstrate that AI-based language tools can assist in document-intensive and labour-demanding tasks. In a similar vein, Goyal et al. (2023) assessed GPT-3 and other NLP models using datasets from CNN, Daily Mail, BBC and Newsroom, reporting summarisation quality and factuality scores in the range of 50% to 60%. While such results indicate that generative AI outputs are not yet consistently reliable, they also suggest considerable room for future improvement as the technology continues to evolve. H. Kim et al. (2021) further argue that improvements in document management practices can strengthen classification accuracy, implying that better data organisation may substantially increase the usefulness of AI-supported tasks such as report generation, meeting summaries and documentation.

These developments are highly relevant to small and medium-sized enterprises (SMEs) in Indonesia, where many firms operate with limited managerial capacity, constrained human resources and relatively informal knowledge systems. In this setting, generative AI offers important practical opportunities. It may help SMEs prepare business documents, summarise discussions, generate promotional content, organise information and support routine managerial decisions more efficiently. More broadly, the literature suggests that generative AI can improve decision quality by analysing large volumes of data to detect patterns, identify trends and anticipate potential risks (Rane, 2023). For Indonesian SMEs, this capability is especially attractive because many of these firms need affordable tools that can strengthen responsiveness and competitiveness without requiring major structural investment. As such, generative AI may become a useful enabler of digital transformation by extending the analytical and operational capacity of smaller firms.

At the same time, the adoption of generative AI also introduces substantial managerial and organisational challenges. Fui-Hoon Nah et al. (2023) describe generative AI as a double-edged phenomenon, creating both significant opportunities and serious risks for organisational processes. This tension is particularly visible when firms use AI tools in activities involving internal business information, customer data or commercially sensitive content. In such cases, the use of generative AI may create new concerns regarding data privacy and information security (Ayinde et al., 2023). These concerns are especially salient for SMEs in Indonesia, many of which do not yet possess strong digital governance systems or formalised data protection mechanisms. Ma Chuan (2023) further notes that the expanding use of generative AI may increase exposure to cyberattacks and data breaches because of new forms of data exchange and technological integration. For smaller firms with limited technological safeguards, such vulnerabilities may create hesitation in adoption despite the potential efficiency benefits.

Another challenge concerns the quality and availability of data. Generative AI systems rely heavily on large volumes of relevant and high-quality information, yet organisational data are often fragmented, incomplete or unstructured, particularly in more complex or evolving operational environments (Auth et al., 2021). This issue is likely to be even more pronounced in Indonesian SMEs, where record-keeping practices may still be manual, inconsistent or only partially digitalised. Under such conditions, the outputs generated by AI may be less accurate, less context-sensitive and potentially misleading. This suggests that the value of generative AI in SMEs depends not only on the sophistication of the tool itself but also on the readiness of the firm's internal information environment.

Beyond technical limitations, the literature also highlights a number of ethical and governance-related concerns. Rane (2023) points to the risk of algorithmic bias, which may result in inappropriate recommendations or distorted decision outcomes. Relatedly, Ayinde et al. (2023) emphasise the ethical and legal complexity surrounding transparency, particularly in terms of how data are collected, processed and shared with AI systems, and whether AI-generated outputs can be adequately explained or justified to organisational stakeholders. In the SME context, these concerns are important because decisions are often closely tied to personal trust, direct communication and owner-manager judgment. If AI-generated recommendations cannot be clearly traced or explained, employees may become sceptical of their legitimacy and reliability. Weng (2023) also warns against overdependence on AI, arguing that excessive reliance on automated systems may weaken the role of human judgment and practical expertise. For SMEs, where tacit knowledge and experiential insight are often central to daily operations, this risk should not be underestimated.

Taken together, the literature indicates that generative AI presents both substantial promise and significant uncertainty. On the one hand, it offers Indonesian SMEs new opportunities to improve efficiency, strengthen decision support and enhance organisational adaptability. On the other hand, its implementation raises concerns related to data quality, privacy, cybersecurity, bias, transparency and excessive reliance on automation (Ayinde et al., 2023; Rane, 2023; Weng, 2023). These competing dynamics suggest that the adoption of generative AI in SMEs should be approached through a human-centred perspective, one that does not treat technology as a substitute for human capability but as a tool that must be governed responsibly. In this sense, the challenge for Indonesian SMEs is not simply whether to adopt generative AI, but how to integrate it in ways that support productivity while preserving ethical accountability, organisational trust and meaningful human oversight.

Employees' perspectives on integrating generative AI in SMEs

The growing integration of generative AI into organisational settings has prompted increasing attention to how employees perceive its role in everyday work. In general, workers tend to recognise that generative AI tools such as ChatGPT are likely to become a more permanent part of professional practice. Rather than viewing these tools solely as substitutes for human labour, many employees see them as technologies that can complement existing work processes and improve task execution. In this regard, Nguyen and Scheff (2023) report a broadly optimistic attitude towards AI integration in professional workflows, suggesting that employees often associate these tools with enhanced efficiency and improved technical support.

However, this optimism is accompanied by important reservations. Cardon et al. (2023) note that early adopters of AI remain concerned about the ethical implications of its use, particularly the possibility that AI may eventually replace specific job functions. This concern is highly relevant in the context of SMEs in Indonesia, where employees often perform multiple roles simultaneously and where labour substitution may be perceived as a more immediate threat. Although generative AI can automate routine activities such as drafting text, summarising information and generating responses, there remains a clear boundary between

tasks that can be handled by AI and those that still depend on uniquely human capabilities. These include building trust, demonstrating empathy, understanding interpersonal dynamics and responding to context-specific stakeholder needs. Nguyen and Scheff (2023) emphasise that while AI may support efficiency, it does not eliminate the importance of human judgment and relational competence in organisational life.

For this reason, employee acceptance of generative AI is not only shaped by perceived utility but also by how workers interpret its implications for their professional identity and job security. Joskowicz and Slomovitz (2023) argue that concerns about replacement need to be addressed by positioning generative AI as a work partner rather than a competitor. This perspective is particularly important for Indonesian SMEs, where organisational culture is often built on close interaction, informal coordination and personal trust. In such environments, negative perceptions of AI may emerge if employees feel that the technology threatens their relevance or undermines the social character of work. At the same time, the literature still offers limited insight into how employees and end-users actually perceive AI and how they engage with it in different organisational contexts, including smaller firms and developing economies (Al Naqbi et al., 2024). This gap highlights the need for further empirical attention to employee experiences with generative AI adoption.

Understanding employee engagement with generative AI is essential if organisations wish to realise the technology's potential in a meaningful and sustainable way. Ooi et al. (2023) argue that examining both the capabilities and the limitations of generative AI from the employee perspective is critical to effective workplace integration. Employee responses to these tools may range from enthusiasm to scepticism, depending on their familiarity with digital technologies, their previous experiences and their concerns regarding changes in work roles and responsibilities (Fui-Hoon Nah et al., 2023). In the SME context, these differences may be even more pronounced because firms often vary considerably in digital readiness, training support and managerial guidance. Hernandez Noé Chavez et al. (2024) therefore suggest that organisations need to improve their internal processes, infrastructure and resource support in order to foster more collaborative and ethically responsible interactions between employees and generative AI systems. For SMEs in Indonesia, this implies that successful adoption will depend not only on access to the technology itself but also on the firm's ability to prepare employees, build confidence and create a supportive organisational environment.

To interpret these employee responses, this study draws on the Technology Acceptance Model (TAM), which has been widely used to explain user attitudes and behavioural intentions towards new technologies in workplace contexts. Gefen and Straub (1997), for example, applied TAM to examine employee adoption of email systems and found that perceived usefulness and perceived ease of use significantly influenced actual acceptance behaviour. Gefen et al. (2003) further extended TAM by incorporating trust into the analysis of online shopping environments, showing that contextual factors can shape the process of technology acceptance in professional settings. These insights remain highly relevant for the study of generative AI. As Venkatesh and Davis (2000) argue, perceived usefulness and perceived ease of use are central constructs in understanding how users respond to new technological tools. In the context of Indonesian SMEs, these constructs help explain why employees may simultaneously appreciate the efficiency benefits of generative AI while also expressing concerns about usability, control, transparency and the possible erosion of job security. Accordingly, TAM provides a useful conceptual lens for understanding the variation in employee perceptions explored in this study.

Literature review findings and gaps

The literature review indicates that generative AI has considerable potential to strengthen organisational practices, particularly by supporting decision-making, improving work efficiency and assisting the coordination of routine and knowledge-intensive activities. In many cases, the technology is seen as capable

of helping organisations manage operational processes more effectively by accelerating information handling, supporting analysis and enabling more timely responses. For SMEs in Indonesia, these advantages are especially relevant because many firms operate with limited managerial resources and require practical tools that can enhance productivity without demanding major structural investment. Nevertheless, despite the growing discussion surrounding generative AI adoption, important gaps remain in understanding how organisations respond to its introduction at the behavioural and cultural levels. These gaps are particularly visible in relation to workplace dynamics, employee responses and broader organisational adjustment, and they informed the design of the questionnaire used in this study.

First, prior research suggests that the adoption of AI may shape organisational ethics, transparency and strategic orientation, which implies that technological change can influence not only operational practices but also the value system of the firm (Ayinde et al., 2023; Fui-Hoon Nah et al., 2023). In the context of Indonesian SMEs, this issue is particularly important because organisational values are often closely embedded in daily managerial behaviour, interpersonal trust and owner-led decision-making. On this basis, the present study developed survey items to examine whether the introduction of generative AI is perceived to be associated with changes in corporate values, including shifts in responsibility, openness and strategic priorities.

Second, the Technology Acceptance Model (TAM), together with prior studies on employee perceptions of AI, identifies perceived usefulness, perceived ease of use, trust and job security as important antecedents of individual attitudes towards technology adoption (Gefen and Straub, 1997; Venkatesh and Davis, 2000; Nguyen and Scheff, 2023; Cardon et al., 2023). These dimensions are highly relevant for SMEs in Indonesia, where employee readiness and managerial confidence can strongly influence whether a digital tool is meaningfully adopted or merely introduced at a symbolic level. Accordingly, these insights guided the development of questionnaire items exploring employee enthusiasm, perceived benefits, concerns and confidence regarding the use of generative AI in SME work settings.

Research questions and methodology

This study formulates its inquiry around the relationship between organisational change, employee perceptions and the broader process of generative AI adoption within Indonesian SMEs. In particular, the study seeks to understand how shifts at the organisational level interact with individual responses to technology, and how these dynamics shape the practical integration of generative AI in SME settings. More specifically, this study addresses two research questions. First, to what extent do perceived changes in corporate values and strategic orientation, arising from the development and use of generative AI technologies, influence employee perceptions of generative AI adoption within SMEs in Indonesia? Second, how do these organisational changes affect the perceived usefulness and applicability of generative AI tools across different business activities, functions and work roles within SME environments?

The purpose of these questions is to generate deeper insight into the interrelationship between changing organisational dynamics, employee attitudes and the integration of generative AI technologies in SMEs. Given that the adoption of generative AI in Indonesian SMEs is still at an early stage, this study adopts an exploratory approach. Rather than testing a fully established theoretical model, the study relies on descriptive analysis to identify emerging patterns, perceptions and organisational tendencies that may inform future research as well as managerial decision-making. The main stages of the research process undertaken in this study are presented in Figure. 1.

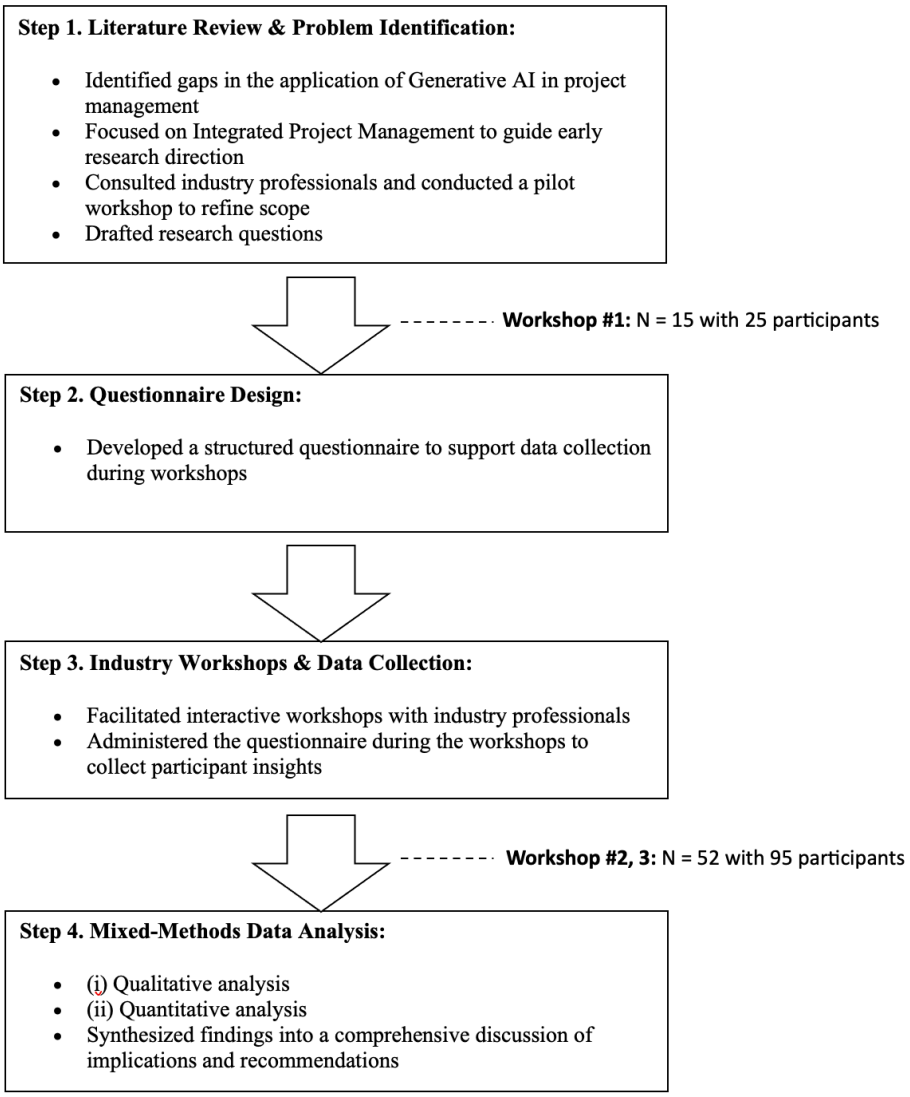


Figure 1. Research Stage

Literature review and problem identification

In the initial stage of this research, the study began with an exploratory investigation into generative AI during the early phase of its public diffusion, when tools such as ChatGPT were beginning to attract considerable professional and organisational attention (Aramali et al., 2024a, b, c). At that time, the broader academic and practical conversation was still largely centred on specific functional applications, and systematic evidence on organisational use remained limited. Earlier studies had examined AI and machine learning primarily as tools for improving forecasting accuracy, particularly in relation to schedule and budget control in formal management settings (Balali et al., 2020; Batselier and Vanhoucke, 2017). However, empirical understanding of how generative AI could be applied more broadly to organisational processes, and how it might affect employees and managerial practices, was still underdeveloped. This situation motivated the present study to move beyond a narrow functional perspective and to explore the relevance of generative AI in the broader context of organisational activity, with a particular focus on SMEs in Indonesia.

The early phase of this research therefore involved identifying gaps in the literature, clarifying the direction of inquiry and consulting practitioners to refine the scope of the study. Rather than concentrating on highly formalised project-control systems, the present research redirected the emphasis towards SMEs, where organisational structures are typically more flexible, managerial processes are often informal and technology adoption is shaped strongly by human and contextual considerations. Preliminary engagement with practitioners was undertaken to explore the possible uses, constraints and implications of generative AI in everyday organisational settings. These early discussions were important in establishing the practical relevance of the topic and in revealing that generative AI was increasingly being considered not only as a productivity tool but also as a potential source of change in organisational values, employee attitudes and work routines.

Building on this foundation, the current study extends the scope of inquiry from task-specific applications towards a broader examination of generative AI adoption in Indonesian SMEs. In particular, the study investigates how employees respond to the emergence of these technologies and how their use may affect different organisational roles, practices and perceptions. This broader perspective was informed by a continued review of the literature, which expanded beyond limited functional discussions to include research on AI adoption, employee responses and organisational change. At the time the early phase of the study was initiated, the literature on generative AI remained relatively sparse across many fields, especially in relation to smaller firms and emerging-economy contexts. As a result, the research questions for the present study were formulated by aligning recent scholarly developments with the still-visible gaps in empirical knowledge.

To provide a theoretical basis for this investigation, the study adopts the Technology Acceptance Model (TAM) as an interpretive framework. TAM is especially relevant because it explains technology adoption through two central perceptions, namely perceived usefulness and perceived ease of use, both of which are highly pertinent when examining how SME actors evaluate generative AI tools in relation to their work demands and organisational realities. In this study, TAM helps frame the analysis of how employees and managers in Indonesian SMEs interpret the benefits, challenges and practical relevance of generative AI. The literature reviewed in the preceding sections has already outlined the current state of knowledge, highlighted the opportunities and risks associated with generative AI and identified the conceptual basis for this study. These insights collectively confirm the need for further empirical exploration, particularly in underexamined settings such as SMEs in Indonesia, where the organisational implications of generative AI adoption are only beginning to be understood.

Questionnaire design

To obtain a comprehensive understanding of the organisational and employee-related dimensions of generative AI adoption in Indonesian SMEs, this study developed a structured questionnaire grounded in the literature review and the insights generated during the preliminary stage of the research (Figure 2). The instrument was designed to address the key gaps identified in prior studies, while also incorporating practical issues raised through expert discussions and workshop interactions. This iterative development process allowed the questionnaire to combine theoretical grounding with field-based relevance, thereby strengthening its suitability for exploring an emerging phenomenon in a real organisational context (Yardley et al., 2016).

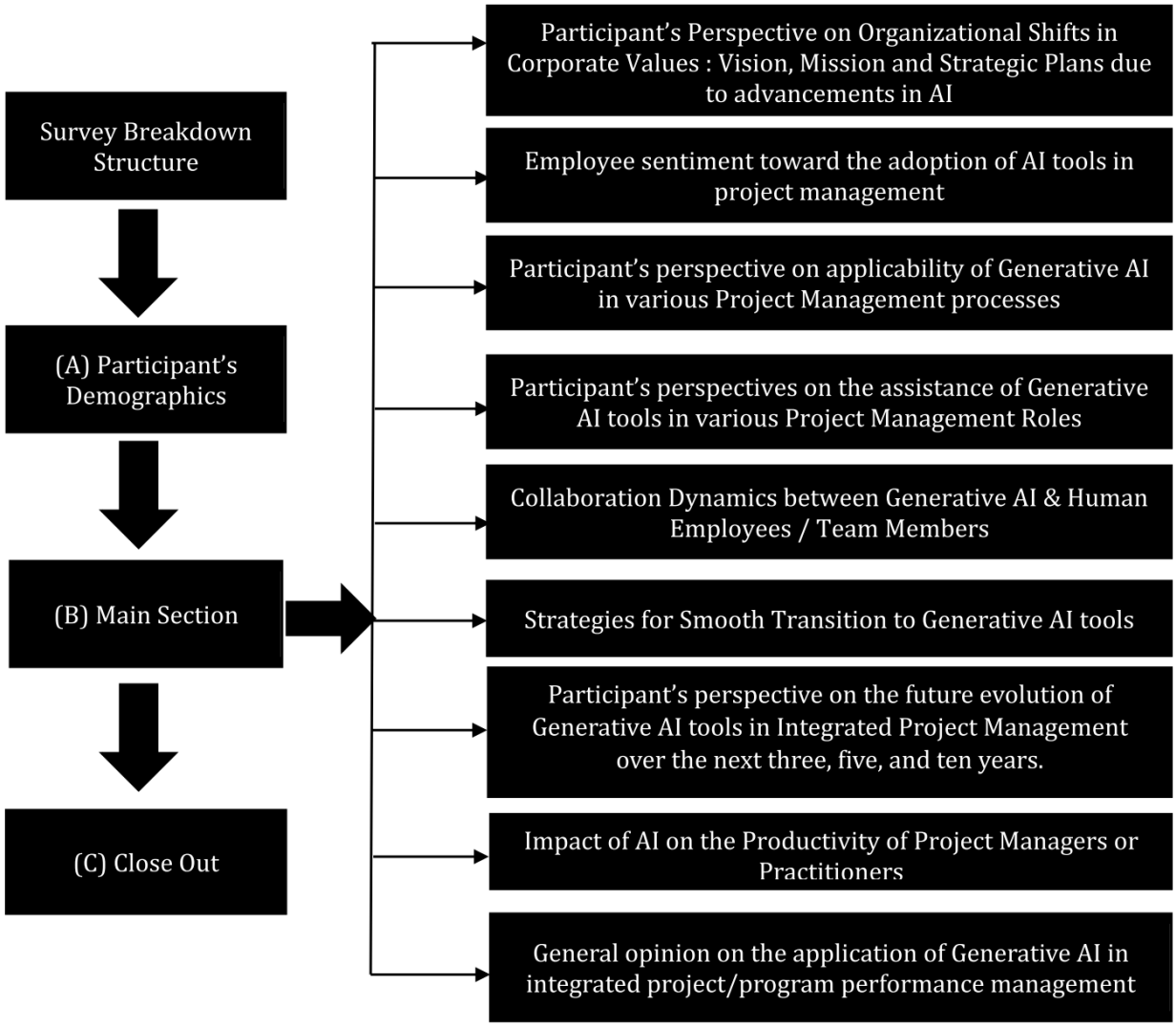


Figure 2. AI adoption in project management; questionnaire overview.

The questionnaire was adapted from earlier work on organisational and management processes, with the substantive content revised to focus specifically on generative AI adoption and its implications for SME settings (Aramali et al., 2021). The first section gathered demographic and organisational background information, including respondents' position, type of employer, business size, work role and sector. These variables were considered important for capturing the diversity of SME actors and for interpreting how perceptions of generative AI may vary across organisational contexts. In line with the research questions, the questionnaire also included items examining respondents' familiarity with generative AI tools and their views on whether advances in AI were associated with changes in organisational values and strategic orientation (Budhwar et al., 2023).

In addition, the instrument included questions designed to capture employee perceptions and attitudes towards the use of generative AI in workplace activities. These items aimed to provide qualitative insight into the human side of AI adoption, including perceived opportunities, concerns and emotional responses linked to the increasing use of such tools in organisational practice (Fui-Hoon Nah et al., 2023). To move beyond general attitudes, the questionnaire further explored the perceived applicability of generative AI

across a range of SME activities and work functions. Respondents were invited to reflect on practical scenarios and draw on their own work experiences in considering where tools such as ChatGPT might be useful in planning, communication, monitoring, decision support and other routine organisational processes. Although the original conceptual framing draws from process-based management logic (Project Management Institute, 2021), the present study adapts this perspective to the operational realities of SMEs, where work activities are often cross-functional and less formally structured.

The questionnaire also addressed issues related to human–AI interaction, particularly the dynamics of collaboration between AI-enabled tools and human workers, as well as organisational strategies that may support smoother adoption and more effective integration of generative AI in SME environments (Weng, 2023). The final section invited respondents to provide broader reflections on the benefits and challenges of generative AI, thereby allowing space for general comments and additional perspectives that might not be fully captured through structured items.

Industry workshops and data collection

The empirical data collection was supported through two main workshops conducted virtually in 2023. These workshops were designed to engage SME practitioners and professionals interested in digital transformation and the emerging use of generative AI in business contexts. In addition to serving as a forum for discussion and knowledge exchange, the workshops also functioned as a data collection platform by inviting participants to complete the survey on a voluntary basis. This design enabled the study to integrate qualitative interaction with exploratory quantitative evidence, thereby enriching the overall understanding of the topic.

Across the two workshops, participants responded to the questionnaire confidentially and on a voluntary basis, resulting in the collection of 55 datasets. Following data screening, 52 responses were retained for analysis because they contained complete and usable information. These responses form the empirical basis of the present study and provide an initial picture of how actors in Indonesian SMEs perceive the role of generative AI in relation to organisational values, employee attitudes and workplace practices.

Mixed-methods data analysis

The survey data were analysed using a mixed-methods approach, with analytical techniques selected according to the nature of each question type, including demographic items, closed-ended Likert-scale responses and open-ended comments. Demographic information was used to strengthen the credibility of the dataset and to enable internal comparisons across respondent categories. Quantitative analysis was conducted using Excel™ and Python (Haslwanter, 2022), while the qualitative component was supported by NVivo software (Zamawe, 2015). The quantitative stage focused on descriptive procedures, including frequency distributions, cross-tabulations and basic statistical analysis, whereas the qualitative stage involved coding, identification of recurring keywords and automated coding to support the validation of interpretive insights (AlYahmady and Al Abri, 2013). Overall, the data were examined thematically alongside the quantitative analysis. Given the relatively small sample size, the quantitative analysis was positioned as exploratory and descriptive in nature, intended to reveal possible patterns rather than to test formal hypotheses or draw causal conclusions.

In the quantitative phase, several respondent and organisational characteristics were treated as independent variables. These included business type, employer background, years of work experience, perceived impact of AI on corporate values, employee sentiment towards AI, breadth of sectoral experience, firm size, occupational position and familiarity with ChatGPT or other generative AI tools. In adapting the study to the context of SMEs in Indonesia, these variables were used to capture variation in organisational and employee conditions that may shape perceptions of generative AI adoption. Their inclusion is consistent

with prior research highlighting the importance of contextual and professional attributes in understanding responses to emerging technologies (Aramali et al., 2024a, b, c).

The dependent variables in this study were adjusted from a project-management orientation to reflect the functional realities of SMEs in Indonesia. Rather than focusing on formal project management knowledge areas alone, the analysis examined respondents' perceptions of the applicability of generative AI across core organisational activities and business functions, such as planning, communication, monitoring, coordination, decision support and administrative work. Respondents evaluated these areas using a five-point Likert scale, indicating the extent to which generative AI tools such as ChatGPT were perceived as useful in supporting different organisational practices and work roles. For closed-ended items, the response options ranged from negative to positive evaluations, allowing respondents to express the degree to which they believed generative AI could contribute to workplace activities and organisational effectiveness (Joshi et al., 2015).

For analytical purposes, the responses were subsequently grouped into two broad categories. The "high" category included responses such as "strongly agree", "agree", "definitely yes" and "probably yes", while the remaining responses were grouped into the "low" category. This classification was used to facilitate interpretation of perceived applicability across different organisational functions and employee roles. To assess the internal consistency of the relevant questionnaire items, Cronbach's alpha was calculated. The resulting alpha coefficient of 0.92 indicates a high level of reliability and internal consistency among the items used in the study (Tavakol and Dennick, 2011).

A similar analytical procedure was also applied across different respondent roles within SME settings, including owners, managers, administrative staff, operational staff, consultants, educators and other professional categories relevant to SME practice. To explore possible associations between demographic variables and the dependent variables, Fisher's exact test was employed as an appropriate statistical procedure for small-sample categorical data (H.-Y. Kim, 2017). These tests were used to identify possible signals, tendencies or emerging relationships in the dataset. Accordingly, the quantitative findings are presented as preliminary and illustrative rather than confirmatory, and they are interpreted in conjunction with the qualitative evidence to provide a richer understanding of generative AI adoption in Indonesian SMEs.

3. Result

Characteristics and perceptions of respondents

The 52 respondents included in this study represented a diverse range of organisational roles within SMEs and related professional environments in Indonesia. The participant profile reflected a broad mix of managerial and functional positions, including owners, chief executives, managers, consultants and operational personnel. This diversity was important for capturing a wide spectrum of perspectives on generative AI adoption, particularly because SMEs often rely on multi-role employees and flexible organisational arrangements. In terms of organisational background, respondents were drawn from a range of employer types, including consulting-oriented businesses, private firms, contractors and other industry-related entities. The firms represented in the sample also varied in size, although the emphasis of the present study remained on understanding the organisational dynamics relevant to SMEs in Indonesia. Participants further came from a range of sectoral backgrounds, with strong representation from technology-related activities as well as from manufacturing, services, construction and other business domains.

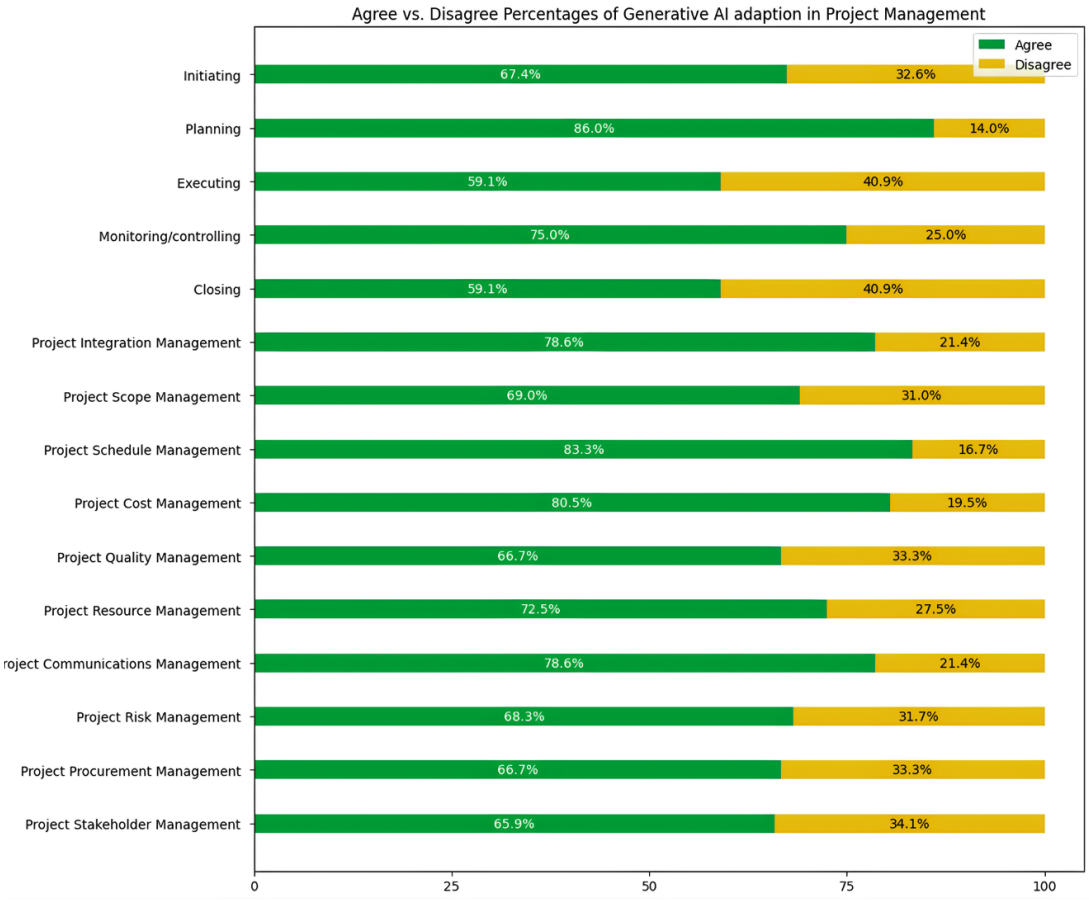
With regard to perceived organisational change, the responses suggest that the influence of generative AI on corporate values remains mixed. When respondents were asked whether developments in AI had

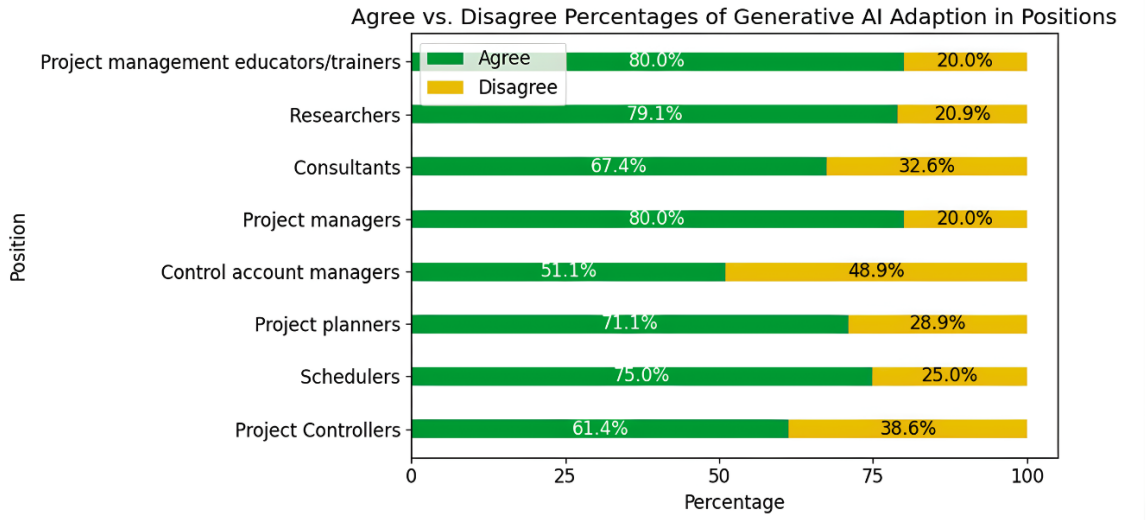
altered their firm's vision, mission or strategic direction, 58% indicated that no major shift had occurred, while 42% reported that generative AI had contributed to positive changes in organisational values and strategic orientation. This result implies that, although generative AI is not yet seen as transformative by all firms, a substantial proportion of respondents perceive it as beginning to influence the way organisations think about priorities, direction and business practices. In contrast, employee sentiment towards AI adoption appeared more cautious. A majority of respondents, amounting to 74%, expressed mixed or negative views regarding the use of generative AI in workplace settings, whereas only 26% reported clearly positive perceptions. This pattern suggests that employees in Indonesian SMEs may recognise the practical value of generative AI while still feeling uncertain about its implications for work, roles and organisational life.

The respondents also reflected considerable variation in professional experience, with an average experience level of 17.12 years. When divided into higher- and lower-experience groups using the 25-year threshold adopted in earlier work (Aramali et al., 2021), 58% of participants fell into the high-experience category and 42% into the lower-experience category. In addition, most respondents came from private-sector organisations (65%), while the remaining 35% were associated with public-sector entities. Familiarity with generative AI was also relatively high. At the time of the survey, 73% of respondents reported that they had already used ChatGPT or a similar generative AI tool, while the remaining 27% stated that they were aware of such tools and interested in using them. Taken together, this profile suggests that the respondents were sufficiently exposed to digital developments to provide informed views on the organisational relevance of generative AI in SMEs.

The Figure 3 show that respondents generally perceived generative AI as applicable across a wide range of organisational activities. When asked about the usefulness of tools such as ChatGPT in different work processes, respondents showed the strongest agreement in relation to planning activities, with 86% expressing support for AI applicability. This was followed by monitoring and controlling functions (75%), integration-related tasks (83%) and initiation-related activities (67%). Agreement levels were somewhat lower, though still substantial, for execution-related activities (59%) and closing or post-completion functions (59%). These results indicate that respondents see generative AI as especially valuable in areas that involve planning, structuring, reviewing and coordinating information, rather than in functions that depend more heavily on situational judgment or direct interpersonal execution. In the SME context, this suggests that generative AI may be particularly useful for supporting internal planning, administrative coordination, reporting and oversight.

A similarly positive pattern appeared when respondents considered the usefulness of generative AI across specific business and managerial functions. Across areas such as integration, communication, scheduling, resource management, risk-related thinking, cost considerations and stakeholder-related tasks, most respondents expressed support for AI assistance, with agreement levels ranging from 66% to 83%. This broad pattern indicates that respondents do not view generative AI as relevant only to one narrow task category; rather, they see it as a potentially versatile tool that can support multiple organisational needs within SME environments. From a practical perspective, this reinforces the view that generative AI may serve as a general-purpose capability enhancer for smaller firms, especially in contexts where managerial time, specialised staff and structured analytical capacity are limited (Figure 4).

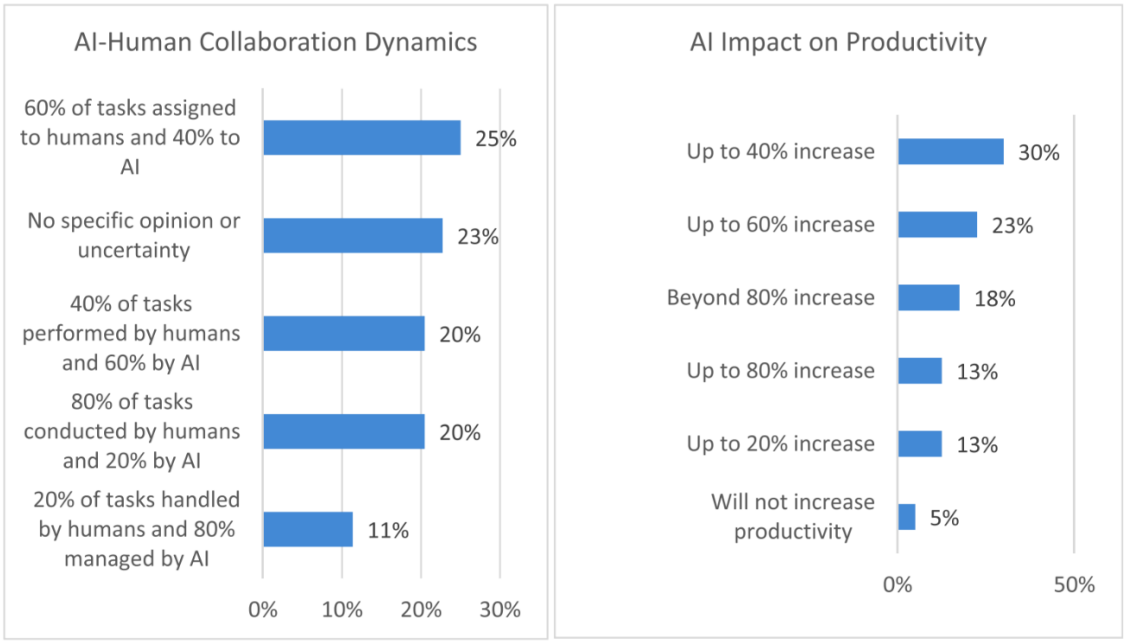




Respondents also expressed favourable views regarding the potential of generative AI to support a variety of organisational roles. Overall, support for AI assistance across roles ranged from 51% to 80%, indicating a generally positive orientation towards its possible contribution. The strongest endorsement

came from respondents in leadership and knowledge-intensive positions, particularly those whose roles involve coordination, communication, planning or training. This finding suggests that generative AI is seen not merely as an operational aid, but also as a support mechanism for higher-level managerial and developmental work. In the context of Indonesian SMEs, this is notable because many leaders and employees are required to perform multiple functions simultaneously, making support tools with broad applicability especially attractive.

In relation to productivity, respondents again displayed a combination of optimism and caution. A slight majority, amounting to 52%, believed that the adoption of generative AI could raise productivity by more than 20%, whereas 47% were more sceptical and expected only limited or marginal improvement. This split indicates that, although many SME actors see real potential in generative AI, expectations remain moderated by uncertainty about implementation quality, user capability and organisational readiness. A similar pattern emerged when respondents were asked about human–AI collaboration. Many participants favoured a balanced model in which tasks are shared between human workers and AI systems, rather than fully automated. At the same time, a notable share of respondents remained undecided about the most appropriate role for AI in workplace collaboration (Figure 5). Expectations about productivity gains also tended to cluster around moderate improvements rather than highly transformative outcomes. Overall, these findings suggest that respondents in Indonesian SMEs are neither dismissive nor uncritically enthusiastic. Instead, they appear to hold a pragmatic view in which generative AI is seen as promising, but only when implemented in ways that preserve meaningful human involvement, organisational control and contextual judgement.



Correlations

To explore the relationship between respondent characteristics and the perceived applicability of generative AI across organisational activities, the study examined associations between demographic variables and a range of business functions, work processes and role categories relevant to SMEs in Indonesia. These relationships were assessed using 184 Fisher's exact tests. The analysis was conducted iteratively in order to

identify patterns of association, with p-values used as indicators of statistical significance. To make the findings easier to interpret, the p-values were also visualised in a dot plot, allowing the most notable relationships to be identified more efficiently. Overall, only a limited number of associations reached conventional thresholds of significance, with very few p-values falling below 0.10 and fewer still below 0.05. In view of the relatively small sample size and the large number of statistical tests performed, these findings should be interpreted as exploratory rather than conclusive.

Although several associations met conventional significance thresholds, the possibility of Type I error resulting from multiple comparisons cannot be excluded. For this reason, the results are best understood as hypothesis-generating rather than confirmatory. Future research with larger and more representative samples is required to validate these patterns and assess their broader generalisability. To improve the accessibility of the analysis, the study also provides a summary table presenting the most statistically notable correlations (p-value < 0.10), together with the corresponding odds ratios. Table 1 highlights the strongest observed relationships and complements the more detailed interpretation offered in the text.

Table 1. Summary of significant correlations

Independent Variable	Dependent Variable	p-value	Odds Ratio
ChatGPT Familiarity (0 = No, 1 = Yes)	Initiating Phase	0.08	5.00
Years of Experience	Planning Phase	0.01	15.63
Employer Type	Execution Phase	0.04	4.67
ChatGPT Familiarity	Integration Phase	0.06	5.20
AI Impact on Corporate Values	Integration Phase	0.004	∞
AI Impact on Corporate Values	Quality Management	0.05	4.55
Years of Experience	Scope Management	0.007	8.8
Years of Experience	Schedule Management	0.03	7.5
Firm Size	Project Manager Role	0.0072	14.55
ChatGPT Familiarity	Consultant Role	0.003	6.86
ChatGPT Familiarity	Research Role	0.05	5.4

The value of this analysis lies in showing where generative AI is perceived to be more applicable across organisational activities and roles, while also revealing the employee and organisational characteristics that may shape this perception. In the present study, the original project-management framing was adapted to the context of SMEs in Indonesia by focusing on key organisational functions such as planning, implementation, monitoring, coordination, communication, resource use, quality-related tasks and broader managerial integration. The analysis therefore considered whether variation in AI acceptance was associated with organisational background, employee characteristics and prior exposure to generative AI tools.

A number of independent variables were examined in relation to these organisational functions, including organisation type, employer type, sectoral background, years of experience, familiarity with ChatGPT or similar generative AI tools, perceived impact of AI on corporate values and respondent sentiment towards AI in workplace settings. The results suggest that employer type was significantly associated with perceptions of AI applicability in implementation-oriented activities ($p = 0.04$), while showing weaker relationships with other functional areas. In practical terms, this indicates that respondents from different employment backgrounds, particularly those in consulting-related roles versus non-consulting roles, do not assess the usefulness of generative AI in the same way. More specifically, individuals with

consulting-related backgrounds appeared more likely to support the use of generative AI in implementation-focused work.

The perceived impact of AI on corporate values also showed statistically meaningful associations with organisational integration and quality-related functions. The relationship was particularly strong for integration-oriented activities ($p = 0.004$) and also evident for quality-related tasks ($p = 0.05$). This suggests that respondents who believed that generative AI had contributed to changes in corporate values were also more likely to perceive these tools as useful for strengthening organisational coordination and improving the quality of work processes. In the context of SMEs in Indonesia, this may indicate that when AI is seen as part of a broader organisational shift, it is more readily accepted as a tool for aligning activities and enhancing standards of work.

Years of experience also emerged as a relevant factor. The results indicate that professional experience was significantly associated with perceptions of generative AI applicability in planning-related activities, scope-related tasks and scheduling functions, with p-values below 0.05. The general pattern suggests that respondents with fewer years of experience were more likely to support the use of generative AI for planning, defining work boundaries and optimising schedules. One possible interpretation is that less experienced employees may be more open to technological assistance in structured and knowledge-intensive tasks, whereas more experienced individuals may rely more heavily on established judgment and prior practice.

When the analysis turned to role-specific patterns, several noteworthy associations also emerged. First, firm size was significantly related to the perceived integration of AI into managerial roles ($p = 0.0072$), suggesting that larger firms may be more inclined, or better positioned, to adopt AI tools in support of leadership and coordination functions. Although the present study focuses on SMEs, this finding still points to the importance of organisational capacity in shaping AI adoption. Second, a significant association was observed between prior use of ChatGPT and greater acceptance of AI support among respondents in consulting and research-oriented roles ($p = 0.003$ and $p = 0.05$, respectively). This suggests that familiarity with generative AI increases openness to its incorporation into more analytical and advisory forms of work.

Taken together, these findings underscore the importance of recognising that the perceived applicability of generative AI is not uniform across respondents or organisational settings. Rather, it is shaped by the interaction of multiple factors, including employment background, organisational characteristics, experience and prior familiarity with the technology. At the same time, it is important to emphasise that statistically significant p-values do not establish causal relationships. The observed associations should therefore be interpreted as preliminary indications of possible patterns that warrant further investigation. Nevertheless, the breadth of variables included in this study provides an informative starting point for future research seeking to understand how generative AI is being received and integrated within SMEs in Indonesia.

4. Discussion

Qualitative insights from respondents

The qualitative responses reveal a broad set of considerations that respondents regarded as important for the effective use of generative AI in Indonesian SMEs. These insights can be grouped into four major themes: automation, the need for planning and training, employee sentiments and productivity improvement. In addition, respondents offered broader reflections on organisational readiness, governance and the long-term role of AI in the workplace. The discussion below summarises the main outcomes of the qualitative analysis, which was conducted iteratively using software-assisted coding and subsequently validated by the researchers, as described in the methodology. To strengthen transparency and interpretation, selected anonymised quotations are used to illustrate the themes emerging from the data.

Automation

A dominant theme across the responses concerns the use of generative AI to automate repetitive work, streamline routine operations and improve organisational efficiency. Respondents frequently described AI as a practical tool for reducing manual effort in administrative and knowledge-based tasks. One participant stated that, without AI and automation, many organisational processes remain unnecessarily inefficient, particularly in areas involving repetitive documentation, reporting and routine coordination. Another respondent suggested that a growing number of interactions and operational tasks may eventually be automated, allowing managers and staff to concentrate more on supervision, alignment and higher-level judgement. These views indicate that, within SMEs in Indonesia, generative AI is increasingly associated with the ability to save time, reduce operational burden and improve the use of limited organisational resources.

The responses also suggest that automation is not confined to simple clerical support. Rather, generative AI is seen as capable of assisting with more cognitively demanding tasks, such as summarising information, interpreting visual or textual materials, drafting business communication and generating structured narratives. In this sense, the findings align with prior research showing that AI-supported automation can strengthen work efficiency and reduce the burden of routine processing (Rane, 2023). They also resonate with recent studies showing that generative AI can be useful in interpreting complex documentation and identifying missing elements in formal texts (Zheng et al., 2023; Zhou et al., 2023). In the SME context, these capabilities may be particularly valuable because firms often lack specialised administrative and analytical support. As a result, generative AI may contribute not only to operational efficiency but also to improved customer responsiveness, service refinement and more informed managerial decision-making. This broader strategic role is consistent with the view that AI-driven automation is increasingly central to digital transformation and value creation in organisations (Allioui and Mourdi, 2023).

Need for planning and training

A second major theme concerns the organisational challenges associated with adopting generative AI, particularly the need for more deliberate planning and stronger workforce preparation. Many respondents indicated that, although firms increasingly recognise the potential of AI, they often lack a clear strategy for integrating it into organisational practice. This weak planning orientation is frequently accompanied by inadequate policies, limited procedural guidance and uncertainty regarding appropriate use. One participant noted that, in some organisations, access to AI tools remains restricted or tightly controlled, to the extent that employees must seek special approval even to experiment with these technologies. This reflects a broader gap between technological development and practical implementation, a challenge also highlighted in previous research on organisational readiness and innovation adoption (Morgan et al., 2022). Respondents also stressed that slow adoption is often linked to insufficient training. In their view, the successful integration of generative AI depends not only on having access to the tools but also on ensuring that employees understand how to use them responsibly and effectively. One participant emphasised that training is essential because those who know how to interpret AI outputs, provide appropriate inputs and connect them to operational needs are more likely to use the technology in ways that benefit the organisation.

This observation is consistent with Prasad Agrawal (2023), who argues that workforce development is a key condition for the successful implementation of AI. Several responses further suggested that organisations would benefit from structured support during the transition process, including guidance from external consultants and internal subject-matter experts. At the same time, concerns regarding confidentiality, internal controls and organisational policy were repeatedly mentioned as barriers to wider

adoption. Taken together, these responses suggest that Indonesian SMEs need more than technological access; they require strategic preparation, workforce capability development and governance mechanisms if they are to capture the benefits of generative AI in a sustainable manner.

Employee sentiments

The third theme concerns how employees feel about the increasing presence of generative AI in the workplace. The survey responses suggest that attitudes are shaped by a combination of educational background, generational position and perceived personal risk. According to respondents, individuals with higher levels of education tend to view AI more positively, often associating it with innovation, business improvement and efficiency enhancement. By contrast, those with lower levels of educational attainment were described as being more likely to fear that AI may threaten job continuity. A similar generational pattern also emerged. Younger employees were generally portrayed as more receptive to AI, especially because they see it as a tool for reducing monotonous work and modernising organisational practice. Older or more experienced workers, in contrast, were perceived as more sceptical, often expressing concerns related to job security, data privacy and the reliability of AI-generated outputs.

These differences in attitude appear especially relevant in sectors and organisational settings where technological change tends to occur more slowly. Respondents noted that some industries and firms remain cautious about adopting new technologies, even when they acknowledge potential benefits. In several cases, participants described workplaces where younger staff were quick to embrace AI, whereas older colleagues remained hesitant and resistant to change. At the same time, concerns about data privacy, ethical implications and the possibility of workforce reduction were widely reported. Some respondents remarked that fear continues to shape workplace attitudes, even among those who recognise the practical advantages of AI. These findings indicate that acceptance of generative AI in Indonesian SMEs is far from uniform. Rather, it reflects a tension between hope for greater efficiency and concern about the social and occupational consequences of technological change. This diversity of sentiment highlights the difficulty of achieving broad-based organisational acceptance without careful communication, training and leadership support.

Improved employee productivity

A fourth theme emerging from the data concerns the productivity implications of generative AI adoption. Respondents frequently associated AI with the ability to improve employee productivity by automating routine tasks, accelerating information processing and enabling staff to focus more on higher-value activities. Reported benefits included clearer written communication, reduced manual work, faster reporting and greater opportunity for critical thinking and process improvement. These observations suggest that, in the SME context, generative AI is often valued not because it replaces employees, but because it allows them to reallocate effort towards tasks that require greater judgement, creativity or organisational understanding. At the same time, respondents also recognised that productivity gains are not automatic. Several noted that there is a learning curve associated with the effective use of AI tools, and that employees need time and guidance before these technologies can be used confidently. Moreover, generative AI was not seen as sufficiently reliable to perform all tasks independently, particularly those involving technical precision or high-stakes outputs. This caution is consistent with Seo and Kang (2024), who argue that generative AI has not yet reached a level at which it can consistently deliver superior performance without oversight. In practice, this means that AI is most useful when it complements rather than replaces human input. For Indonesian SMEs, the implication is that productivity improvements are most likely when AI is integrated as a support tool within a human-supervised workflow.

Other reflections and feedback

Beyond the four main themes, respondents also shared broader reflections on the future role of generative AI in organisational life. Overall, the responses reveal a mix of optimism, caution and recognition that technological change is likely to continue. Many participants acknowledged that AI has the potential to save significant amounts of time and cost, even while expressing strong concern about the handling of sensitive information. Several respondents viewed AI as a useful supplementary input, but one that still requires human validation to ensure relevance, accuracy and contextual appropriateness. Others warned against excessive dependence on AI, arguing that overreliance may reduce the perceived value of human expertise and weaken critical judgement in organisational settings.

Another recurring point was the importance of maintaining skilled personnel who are able to evaluate AI-generated outputs critically. Respondents emphasised that AI tools may fail to understand organisational nuance, business context or the informal realities that often shape everyday decisions in SMEs. As a result, successful adoption was seen as dependent not only on the quality of the technology but also on the presence of capable employees who can interpret, challenge and refine its output. At the same time, there was clear interest in exploring AI more actively, particularly when supported by strong use cases, leadership commitment and organisational encouragement. Taken together, these responses indicate a broad belief that generative AI can have a transformative effect on SMEs in Indonesia by improving efficiency, communication and decision support. However, respondents also made clear that this transformation will only be beneficial if it is accompanied by human oversight, organisational preparedness and responsible governance.

5. Conclusions and Implications

Through workshops and follow-up survey responses from 52 participants connected to SME practice, this study examined how generative AI tools influence corporate values, employee perceptions and the perceived applicability of AI across a range of organisational activities and roles within Indonesian SMEs. The research design consisted of several stages, namely an initial exploratory phase, an extended literature review, questionnaire development, the delivery of workshops demonstrating the potential uses of generative AI, survey-based data collection and mixed-methods data analysis. Taken together, the findings point to the transformative potential of generative AI in SME settings, particularly in relation to organisational change, employee responses and the practical use of AI-supported tools in everyday business processes.

This study is not without limitations. First, the number of survey respondents was relatively small, and therefore may not fully capture the diversity of SMEs in Indonesia or the full range of employee experiences and managerial perceptions regarding generative AI adoption. Recruiting participants also proved difficult, particularly among more senior practitioners, due to time constraints and limited availability. For this reason, the quantitative findings are not intended to support broad statistical generalisation. Instead, they should be understood as exploratory and descriptive, providing an early empirical snapshot that complements the richer qualitative insights derived from the workshops and survey comments. Nevertheless, the research framework and mixed-methods design adopted in this study offer a useful starting point for future investigations involving larger and more representative samples, which may be better suited to testing the stability and transferability of the patterns identified here.

A further limitation lies in the reliance on self-reported data, which may be affected by subjective bias, selective recall or socially desirable responses. In addition, although the study addresses generative AI more broadly, much of the practical discussion among respondents centred on ChatGPT, which means that the distinct capabilities and limitations of other generative AI tools may not have been explored in equal depth.

The cross-sectional nature of the study also limits the ability to observe how perceptions, behaviours and organisational practices may evolve over time as firms gain more experience with AI. In the context of Indonesian SMEs, where digital maturity can change rapidly and unevenly, a longitudinal approach would be especially valuable for capturing the dynamic nature of adoption.

Despite these limitations, this study makes several important contributions. First, it provides early empirical evidence on how generative AI is perceived and interpreted within the underexplored context of SMEs in Indonesia. Second, it offers practical insight into both the opportunities and the challenges associated with adoption, including the potential for greater efficiency, improved communication and stronger decision support, alongside concerns related to ethics, data security, privacy and employee resistance. Third, the findings emphasise the importance of strategic preparation, workforce training and governance mechanisms if SMEs are to use generative AI effectively and responsibly. The study also highlights the need to balance AI-driven automation with human judgement and contextual knowledge, suggesting that the value of generative AI lies not in replacing employees but in complementing and extending their capabilities.

Future research should build on these findings by developing more robust quantitative approaches to assess the direct effects of generative AI on SME performance, employee productivity and organisational outcomes in a more measurable way. There is also a need to formulate sector-specific frameworks for AI adoption in SMEs, given that the opportunities and constraints associated with generative AI are likely to vary across industries and business models. In addition, further work is needed to examine the ethical implications of AI adoption more closely, particularly in relation to transparency, bias mitigation, accountability and the development of stronger data protection practices. The concerns identified in this study, including data security, ethical risk, human–AI interaction, training needs and implementation barriers, point to a broader research agenda that remains highly relevant. Addressing these issues will contribute to a more comprehensive understanding of how generative AI can be integrated into Indonesian SMEs in ways that are both productive and responsible.

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