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RESPONSIBLE AI IN BUSINESS: ETHICAL AND SUSTAINABLE DECISION-MAKING IN THE EUROPEAN CONTEXT

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Abstract: *This article examines decisional ethics in the age of artificial intelligence, focusing on business decision-making in the European Union and Romania. Using a qualitative, exploratory approach based on ethical theory, policy analysis, and recent secondary data, it analyzes how AI reshapes responsibilities related to fairness, accountability, transparency, and sustainability. The study identifies a gap between general ethical maturity and preparedness for AI-specific risks. Its original contribution is an integrative conceptual framework linking ethics, sustainability, and AI governance, offering a foundation for future empirical or technical research.*

Keywords: *AI Ethics; sustainability; business; European Union; Romania.*

1. INTRODUCTION

Rapid technological change has increased scrutiny of organizational decision-making. In this context, decisional ethics, the application of moral principles to decisions, is central to responsible management in the AI era. AI systems now support or automate decisions in areas such as recruitment, credit scoring, customer service, and strategy. While they promise efficiency and analytical gains, they also blur the line between human judgment and algorithmic output. The key challenge is ensuring that AI-supported decisions remain fair, accountable, and aligned with human values.

The European Union provides a particularly relevant setting for this discussion. It promotes an approach to AI based on "excellence and trust", aiming to balance technological innovation with the protection of fundamental rights. This orientation is reflected in regulatory initiatives such as the EU Artificial Intelligence Act, adopted in 2024, which establishes rules to limit harm, prevent discrimination, and strengthen accountability in AI-driven decision-making. European companies must therefore integrate ethical considerations into AI use while remaining competitive.

Romania illustrates both the opportunities and constraints of this evolving landscape. As an EU member state, it is aligning with European AI policies, yet AI adoption among Romanian businesses remains relatively low. This combination of limited implementation and growing regulatory attention offers a distinct context in which ethical decision frameworks can be shaped before AI becomes widespread. Early engagement by businesses and regulators may help mitigate risks observed in more advanced adoption environments.

This article examines decisional ethics in the AI era through a combined conceptual and empirical approach. It reviews ethical theories relevant to business decision-making, analyzes how AI challenges these principles, and discusses regulatory and adoption trends in the EU and Romania. Drawing on original research and policy analysis, it aims to outline practical directions for ethical decision-making in AI-enabled business contexts.

2. METHODOLOGY

This article adopts a qualitative, exploratory approach consistent with its conceptual and interpretative objectives. The analysis is grounded primarily in academic literature,

public policy documents, and recent secondary statistical data, with the aim of examining decisional ethics in the context of artificial intelligence from a European and Romanian perspective. First, a structured review of normative ethical theories, including utilitarianism, deontology, and virtue ethics, was undertaken to build the conceptual framework used to interpret AI-supported business decisions. These theories provide analytical lenses for assessing ethical outcomes, responsibilities, and organizational conduct. Second, the study examines key policy and regulatory documents on AI governance, with a focus on European Union initiatives. This includes analysis of the EU Artificial Intelligence Act and European Commission guidelines, in order to identify the ethical expectations and governance principles shaping AI use in business. Third, the article relies on secondary data drawn from recent surveys and official statistics, such as global ethics reports, EU-level data on AI adoption, and industry studies on AI governance and preparedness. These data are used illustratively, to contextualize the conceptual discussion and highlight emerging patterns rather than to test hypotheses or produce original empirical findings. Finally, selected case-oriented examples, based on documented and widely discussed scenarios of algorithmic bias or transparency failures, are used to clarify ethical tensions in practice. These examples are illustrative rather than empirical case studies. Overall, the methodology reflects the exploratory nature of the research and the limited availability of comprehensive empirical data in this field. By integrating ethical theory, regulatory analysis, and secondary evidence, the article offers a coherent conceptual framework linking decisional ethics, sustainability, and AI governance. As such, it provides a foundation for future research that could incorporate more robust empirical or technical analysis.

3. THEORETICAL FOUNDATIONS OF ETHICAL DECISION-MAKING

Ethical decision-making in business draws on several long-established frameworks in moral philosophy. Understanding these frameworks is essential, as they provide the criteria by which we can judge whether decisions - including those influenced by AI - are morally sound.

Utilitarianism (Consequentialism). This approach evaluates the morality of a decision based on its outcomes. An action is considered ethical if it produces the greatest net benefit (or the least harm) for the greatest number of stakeholders. In a business context, for example, a company deploying an AI scheduling system might use utilitarian reasoning by selecting the algorithm that optimises overall employee satisfaction and productivity, thus producing the best aggregate result. The risk in pure utilitarian calculus is that it may override individual rights or justice concerns in pursuit of aggregate good (e.g., sacrificing a minority's interest for majority gain), which leads to our next framework. In the context of artificial intelligence, a utilitarian perspective might justify the use of automated systems if they increase overall efficiency, but this can lead to decisions that are technically precise but strategically flawed, ethically questionable, or misaligned with sustainability objectives [11].

Deontology (Duty-Based Ethics). Deontological ethics judges decisions by whether they adhere to moral rules or duties, rather than outcomes. In business decisions, for instance, if an AI system is used in hiring, a deontologist would insist it be designed and used in a way that respects each candidate's rights and dignity (no deceptive assessments, no discrimination), regardless of whether a less ethical approach might statistically improve performance. This framework provides a bulwark against justifying unethical tactics by good outcomes, but it can conflict with practical considerations, especially when duties collide or absolute compliance seems costly. Ethical governance encourages organisations to go beyond formal legal requirements and act with integrity and moral responsibility in their decision-making processes [12]. This is essential, as ethical considerations are integral to ensuring that artificial intelligence is used responsibly and sustainably in a business context [16].

Virtue Ethics. Virtue ethics shifts focus from rules or results to the character and intentions of the decision-makers. It asks: What would a virtuous person or organization do? Qualities such as integrity, courage, transparency, and empathy guide actions. In corporate life, virtue ethics translates to cultivating an ethical culture - encouraging leaders and employees to embody virtues like honesty and responsibility in every decision. In the AI era, a virtuous organisation would proactively consider how AI systems reflect its core values. For example, a business guided by virtues would not only comply with minimum legal standards for AI fairness, but go further - voluntarily auditing algorithms for bias, engaging diverse stakeholders in AI design, and being candid about AI's limits - because integrity and trustworthiness are part of its character. Unlike human knowledge, which is often a result of learning based on semantics and a value system, artificial knowledge is a result of machine learning and a set of syntactic rules [1], which highlights the absence of an intrinsic moral compass.

These ethical frameworks often converge in practice, and contemporary business ethics typically adopts a pluralistic approach. This combines attention to outcomes (utilitarianism), respect for rights and duties (deontology), and the role of character and organizational culture (virtue ethics). In the AI context, all three are relevant: AI affects outcomes at scale, raises rights-related concerns such as discrimination and privacy, and requires ethical leadership to guide responsible integration. Against this background, the EU plays a central role in shaping the ethical and regulatory environment in which AI-supported business decisions take place.

4. ETHICAL DECISION-MAKING IN THE AI ERA: OPPORTUNITIES AND RISKS

Advances in artificial intelligence are reshaping business decision-making by enabling faster analysis and more consistent outcomes. At the same time, reliance on AI systems introduces ethical risks that require active oversight, as delegating decisions to algorithms can affect fairness, accountability, and responsibility.

Algorithmic Bias and Fairness. One primary concern centers on algorithmic bias and fairness in AI-driven decision-making. AI systems learn from historical data, and when training data reflects past biases or inaccuracies, the AI may perpetuate or even amplify those biases in its outputs. For instance, an AI system used for credit scoring might unintentionally learn to offer less favorable terms to certain ethnic groups or neighborhoods if the historical loan data encoded discrimination. Such scenarios have been documented in practice, where AI-driven credit models can hide discrimination or mask bias based on factors like a client's residence or demographic profile. The ethical principle of justice demands that similar individuals be treated alike; hence, companies must ensure AI outcomes do not undermine fairness.

As researchers emphasize, the use of AI in critical decision-making contexts raises significant challenges. The use of AI in adjudication also raises significant ethical, constitutional and regulatory challenges that require careful scrutiny [13]. The European Union's pending AI regulations explicitly list avoidance of discrimination as a key objective, requiring bias monitoring and mitigation in high-risk AI systems such as those used for credit, employment, or education.

Accountability and Transparency. Accountability is a central challenge in the AI era. Unlike traditional decisions, where responsibility rests with identifiable decision-makers, AI systems can operate opaquely, creating a "black box" effect. When automated decisions cause harm, responsibility becomes unclear, raising ethical uncertainty. This makes transparency, human oversight, and clear accountability structures essential in AI-supported decision-making. Complex AI algorithms can make decisions that can raise ethical, social, accountability and transparency issues due to the influence of people's financial lives [14]. Ethically and legally, companies cannot dodge accountability by blaming algorithms; someone must be liable for outcomes. Ensuring that there is human

oversight and the ability to audit AI decisions is crucial for maintaining ethical standards.

The framework needed to address these risks must maintain human control over critical decisions. These risks necessitate a framework that upholds "human-in-the-loop" control, where AI serves as a decision support system rather than a substitute for judicial reasoning [13]. This approach aligns with both deontological duty - to respect persons by giving reasons for decisions - and virtue ethics, promoting a culture of transparency and accountability.

Privacy and Data Security. Privacy remains a foundational concern as AI systems increasingly rely on big data, much of which may be personal or sensitive in nature. Using AI to inform decisions can mean aggregating extensive information about individuals, potentially intruding on privacy if not properly handled. A major concern is the large volume of sensitive data being collected, which could be vulnerable to misuse for fraudulent purposes [14]. Ethical decision-making requires organizations to ask critical questions: Are we entitled to use this data for this purpose? Have the individuals consented? Are we minimizing data collection to what is truly needed? The EU's General Data Protection Regulation (GDPR) provides a legal backbone for such questions, and the interplay between GDPR and emerging AI regulations continues to evolve.

Transparency and Stakeholder Engagement. Ethical AI use requires clarity about when and how AI influences decisions. Stakeholders should be informed of AI involvement and given avenues to question or appeal outcomes. Such transparency supports trust and accountability and is essential to ethical governance. **Workforce and Societal Impacts.** Beyond these immediate risks, the workforce and societal impacts of AI-driven decisions also fall under the umbrella of decisional ethics. Businesses must consider the ethical implications of AI-driven decisions on jobs and communities. Automating decisions could deskill employees or even displace them entirely, raising issues of justice and responsibility to workers. An ethical approach in such cases might involve using AI to augment human decision-making rather than replace it entirely, or committing to retraining staff for new roles thus demonstrating care for employees as a virtuous organizational trait. Societally, if AI decisions systematically marginalize a group, whether intentionally or not, businesses have an ethical obligation to correct course or face both ethical and reputational consequences.

The AI era increases both the power and the consequences of business decisions, making ethical judgment indispensable. While AI can significantly improve decision-making, its use requires clear ethical frameworks grounded in fairness, transparency, accountability, and respect for fundamental rights. In both judicial and business contexts, aligning AI deployment with these principles is essential for responsible and sustainable innovation.

5. EU INITIATIVES FOR ETHICAL AI IN BUSINESS

The European Union has embedded ethical requirements directly into its AI governance framework, emphasizing that trust is a prerequisite for AI adoption in business. The central instrument is the Artificial Intelligence Act, politically approved in 2024, which establishes binding rules to ensure that AI systems are human-centric, trustworthy, and consistent with fundamental rights. For companies, this means that certain AI uses are restricted or prohibited, while others are subject to strict compliance obligations. A defining element of the AI Act is its risk-based classification of AI systems. Applications deemed to pose unacceptable risk, such as those that manipulate behavior or exploit vulnerabilities, are banned. High-risk systems, including AI used in recruitment, credit scoring, insurance, and critical infrastructure, are permitted only under stringent conditions. These include robust risk management, high-quality data governance, transparency, human oversight, and accuracy. This structure directly addresses the ethical uncertainty created by automated decision-making by ensuring that accountability and safeguards remain in place where AI has significant impact on individuals and society. Complex AI algorithms can make decisions that can raise ethical, social,

accountability and transparency issues due to the influence of people's financial lives [14]. A bank in Europe deploying an AI creditworthiness assessment tool, for instance, will need to ensure that the system is audited for bias, that decisions can be explained to customers upon request, and that human reviewers can intervene if needed. These obligations reflect ethical principles: preventing discrimination, enabling accountability, and safeguarding individuals' rights. Another valuable EU initiative was the earlier Ethics Guidelines for Trustworthy AI, developed by the High-Level Expert Group on AI in 2019 (which, while voluntary, heavily influenced later policy). These guidelines set out principles like transparency, accountability, privacy, safety, and non-discrimination as pillars for AI systems, reflecting the broader understanding that Ethical AI emphasizes fairness, accountability, transparency, and inclusivity, ensuring that technological progress aligns with societal values and human rights. [15]. Businesses across Europe began to adopt these as part of internal AI ethics charters. Now, the transition from guidelines to law via the AI Act signals that the EU expects compliance, not just best-effort, in these domains. The EU is effectively saying that ethical AI is not optional - it is a requirement for doing business in the digital age, much as data protection became mandatory via GDPR. The EU framework also provides mechanisms to help companies meet ethical AI requirements. The AI Act introduces regulatory sandboxes that allow firms, particularly start-ups and small and medium-sized enterprises, to test AI systems under regulatory supervision. In parallel, EU institutions and member states support research and innovation that integrate ethical impact assessment. This has contributed to the development of a supporting ecosystem, including AI audits, compliance tools, and ethics - focused advisory services, which helps businesses operationalize ethical standards. EU ethical requirements in AI also extend beyond its borders. Companies operating internationally often align their global practices with EU rules, while foreign AI providers must comply when their systems are used in the EU. A central priority of this approach is the prevention of algorithmic discrimination. The AI Act requires high-risk systems to be assessed for bias, even when this involves the controlled use of sensitive data, in coordination with data protection rules. The underlying obligation is clear: businesses must ensure that AI systems do not unfairly disadvantage protected groups and that fairness testing is conducted in an ethical and lawful manner.

Another EU focus area is transparency and consumer protection. Under the forthcoming rules, AI that interacts with people (like chatbots or AI-generated content) may need to be clearly identified as AI, so users know they are not dealing with a human. As noted by [12]. Transparency serves as the first critical variable, referring to the openness and clarity with which AI systems communicate their operations, data sources, and decision-making logic. Additionally, individuals will have avenues to file complaints about AI decisions and seek explanations. For businesses, this means investing in explainable AI and customer service processes that can handle queries about automated decisions. Ethically, this promotes respect and empowerment of consumers - aligning with virtues of honesty and respect.

The EU is also aware of security and safety issues: ensuring AI decisions don't pose hazards. For instance, AI in health or transportation must be thoroughly vetted to avoid decisions that could physically harm people. This falls under the principle of non-maleficence (do no harm), a fundamental ethic. The concern is amplified as the swift increase in AI investments has heightened concerns about data security and transparency, resulting in unclear data management practices [13]. Companies providing AI-enabled products in Europe, say an AI medical diagnosis tool, will face rigorous conformity assessments akin to how medical devices are regulated, to certify they meet safety and ethical standards.

In summary, the EU has established a legal framework that embeds decisional ethics into AI governance. Businesses are increasingly expected to assess the ethical impact of AI systems and to assign internal responsibility for

oversight. Integrating fairness, transparency, and accountability into AI strategies is therefore not only a regulatory requirement but also a condition for long-term credibility and trust in the European market.

6. THE ROMANIAN CONTEXT: CHALLENGES AND PROGRESS

Romania, reflects the general EU approach to ethical AI, while presenting a distinct national profile shaped by low adoption and emerging governance structures. Conceptually, this creates a dual situation. Romanian companies are subject to the same ethical and regulatory expectations as firms across the EU, yet the limited diffusion of AI in business reduces immediate risks and offers an opportunity to integrate ethical frameworks early, before large-scale deployment. Secondary data on AI adoption confirm Romania's lagging position. According to Eurostat data on the use of artificial intelligence in enterprises, only 3.1% of Romanian companies with at least 10 employees reported using AI technologies in 2024, compared with an EU average of 13.5% [6]. In 2023, the share in Romania was approximately 1.5%, indicating modest growth but a persistent gap relative to more advanced adopters such as Denmark or Sweden, where over one quarter of firms reported AI use. These figures are based on EU-wide enterprise surveys conducted annually by Eurostat and provide a comparable statistical baseline across member states. From a conceptual perspective, low adoption can be interpreted not only as a structural weakness, linked to lower digital investment and cautious business strategies, but also as a window for ethical preparedness. Romanian firms can draw on experiences from other EU countries and embed fairness, transparency, and accountability into AI systems before these technologies become widespread. Survey-based evidence suggests growing awareness among Romanian businesses. An EY study focused on Romania, part of the EY Entrepreneurship Barometer 2025, reports that 71% of surveyed Romanian entrepreneurs stated they had increased their use of AI tools in the previous period, while 75% expressed concern about economic and technological risks, including those associated with digital transformation [3]. This survey was conducted at national level among Romanian entrepreneurs and business leaders, indicating rising engagement with AI despite low aggregate adoption rates. While these figures do not imply broad diffusion, they point to increasing intensity of use among early adopters and heightened sensitivity to associated risks. Regulatory alignment represents another important dimension. In 2024, Romania published a national AI Strategy aimed at aligning domestic policy with the EU Artificial Intelligence Act. A central element is the designation of national authorities responsible for AI oversight, including market surveillance and compliance with EU rules. The Authority for the Digitalization of Romania plays a coordinating role and represents the country in EU-level AI governance structures. This institutional development supports the conceptual argument that ethical AI governance depends not only on technology uptake, but also on regulatory capacity and clear accountability mechanisms. Overall, the Romanian context illustrates how limited AI adoption, combined with EU-level regulation and emerging national strategies, creates conditions for a more deliberate approach to ethical AI. The case supports the article's central argument that decisional ethics can be integrated proactively, rather than retrofitted after ethical failures occur. The Romania's national AI strategy places ethical principles at the core of AI development, emphasizing human-centric design, transparency, and public trust in line with EU standards. It also reflects national priorities by encouraging the IT sector to develop AI solutions that are ethical by design, positioning compliance and trustworthiness as potential sources of competitive advantage. The EU has focused on fostering ethical AI development while promoting sustainability, transparency, and fairness through strict regulatory frameworks [5].

Romanian business culture traditionally emphasizes trust, personal interaction, and transparency, which influences how AI-based decisions are perceived. Employees and customers may be reluctant to accept automated

decisions without clear explanations or human oversight. Conceptually, this supports an ethics-of-care perspective, where empathy, inclusion, and attention to human impact are central to ethical decision-making. In practice, some Romanian firms, particularly in banking, are experimenting with AI for fraud detection and credit assessment. These uses illustrate ethical risks, as models trained on historical data may unintentionally disadvantage certain groups, such as applicants from rural areas. Ethical governance therefore requires scrutiny of automated outcomes and active bias mitigation rather than uncritical reliance on algorithms. Evidence suggests such safeguards are still limited. A global survey of business leaders found that 79% of organizations lack formal policies for mitigating bias in AI systems[7]. This highlights the importance for Romanian companies of integrating ethical oversight as AI adoption expands. We do not have Romania-specific figures for this, but it highlights a likely gap to address. The challenge is particularly significant given that artificial knowledge, as generated by AI systems, is data-driven and reflects the structure of the database used in its creation, meaning that biased historical data will inevitably produce biased outcomes [2]. AI use in recruitment provides another relevant example. Some larger Romanian companies have piloted AI tools for résumé screening, which can unintentionally reproduce past hiring patterns. If trained on historical data favoring graduates of certain universities, such systems may disadvantage equally qualified candidates from other backgrounds. Under EU equality rules, firms are required to identify and correct such effects. This reinforces the need for human oversight, where HR professionals review automated rejections and use feedback to improve fairness in AI-supported hiring decisions. According to [8]. designing AI for social good requires careful attention to factors such as transparency, accountability, and respect for human autonomy, which are particularly relevant in contexts like recruitment where algorithmic decisions can significantly impact individuals' opportunities. Ethical business practice in Romania will increasingly involve this human-AI collaboration mindset, rather than an autopilot approach.

In summary, Romania is approaching broader AI adoption with an emerging policy framework and the advantage of delayed diffusion. This creates scope to embed ethical governance early, but only if training, internal policies, and regulatory oversight scale alongside adoption. The Romanian case may illustrate how ethics can be integrated in parallel with technological growth rather than added after deployment.

7. RESULTS AND DISCUSSION

To synthesize the insights from the theoretical and practical analyses above, we consolidate some key findings on ethics and AI in business decision-making, with an emphasis on the EU/Romanian context (see Table 1). The evidence reveals a mixed picture: progress in general ethical culture coexists with significant gaps in preparedness for AI-specific ethical risks. These findings illustrate both positive developments and areas of concern:

Table 1

Selected Indicators of Ethical Decision-Making in the AI Era

Metric	Result
Organizations where honesty is practiced "always/frequently" (global survey, 2021)	86% (global average of employees reporting a strong ethical culture)
Employees who observed misconduct and reported it (global, 2021)	57% (raised concerns via speak-up channels; improved to 64% in 2024)
Enterprises using AI technologies (2024)	13.5% EU-wide; 3.1% in Romania (lowest in EU)
Business leaders lacking AI ethics training (2024 survey)	58% (acknowledge need for training; 49% feel unprepared for responsible AI)
Companies without AI bias mitigation policies (2024)	79% (majority have not implemented bias controls yet)

Sources: based on [5, 7, 9, 10, 17].

From a conceptual perspective, many organizations appear ethically mature in traditional terms, emphasizing honesty, integrity, and reporting mechanisms. However, these strengths do not automatically extend to AI governance. Ethical challenges such as algorithmic bias, transparency, and human oversight require new competencies, policies, and forms of accountability that are still underdeveloped.

The empirical data support this interpretation. As shown in Table 1, a strong majority of employees globally perceive honesty as a frequent organizational practice, and willingness to report misconduct has increased over time. At the same time, AI adoption remains uneven, particularly in Romania, and organizations widely acknowledge a lack of training and formal safeguards for ethical AI use.

These indicators point to a clear disconnect. While ethical awareness and reporting mechanisms have improved, most organizations are not yet equipped to manage the ethical implications of AI-driven decisions. Low AI adoption in Romania temporarily limits exposure to harm, but it also heightens the risk of rapid, poorly governed deployment as adoption accelerates. The findings reinforce the article's central argument: ethical decision-making in the AI era requires extending existing ethics frameworks to explicitly address algorithmic systems, supported by targeted training, bias controls, and human oversight.

Sustainability and Decisional Ethics in the AI Era. Sustainability is a core element of ethical decision-making within the EU's environmental, social, and governance framework. In the AI era, business decisions supported by artificial intelligence must address long-term environmental impact in addition to efficiency and fairness, a concern relevant for both the EU and Romania. AI can support sustainability through energy optimization, emissions reduction, and more efficient resource use. Improved forecasting of electricity demand, for example, can lower unnecessary production and emissions. In Romania, where the energy transition is ongoing, such applications can help advance EU climate objectives, reinforcing the ethical obligation to align AI use with environmental responsibility.

Ethical Tensions: Sustainability vs. Efficiency. AI introduces clear sustainability trade-offs. Training and operating advanced models requires significant energy, increasing the carbon footprint of data centers. Businesses must therefore assess whether the environmental costs of AI deployment are justified by expected benefits. In the EU context, ethical decision-making requires life-cycle evaluation of AI systems, weighing long-term ecological impact against short-term efficiency gains. EU policy promotes "Green AI", encouraging environmentally responsible AI within both digital and green transitions. Through programs such as Digital Europe and Horizon Europe, support is directed toward sustainable AI development. For Romanian companies, aligning AI strategies with digitalization and decarbonization goals, and incorporating sustainability metrics into AI-driven decisions, supports both ethical responsibility and long-term competitiveness. Beyond environmental concerns, sustainability also encompasses the preservation of human capital. From a conceptual standpoint, ethical decision-making requires evaluating how AI affects employee wellbeing, job security, and skills development. In Romania, where digital skills gaps remain significant, responsible AI adoption implies investment in retraining, inclusive workforce planning, and fair access to new roles created by technological change. A sustainable AI strategy should therefore strengthen, rather than weaken, social cohesion. While statistical data help describe current labor and skills challenges, the original contribution of this article lies in framing sustainability as a foundational element of decisional ethics in the AI era. Ethical leaders must assess whether AI-supported decisions are sustainable not only economically, but also socially and environmentally. In the EU, this perspective is increasingly reflected in regulation and consumer expectations. In Romania, applying a sustainability lens to AI adoption offers a path to responsible innovation, policy alignment, and long-term trust with stakeholders.

8. CONCLUSION

Decisional ethics is a core condition for responsible and sustainable business management in the AI era. While artificial intelligence expands organizations' capacity to automate and scale decisions, it also amplifies ethical responsibility and the impact of managerial choices. This article has examined these dynamics by combining ethical theory, secondary empirical evidence, and the specific context of the European Union and Romania.

Several conclusions emerge clearly. First, ethical decision-making in AI must be intentional and systemic. Ethical safeguards such as bias assessment, transparency, human oversight, and sustainability evaluation need to be embedded into decision processes from the design stage, rather than added after deployment. Sustainability, including environmental and social dimensions, is therefore an integral part of decisional ethics, not a separate objective.

Second, ethical AI depends on leadership. Organizational cultures that support fairness, accountability, and responsible innovation are shaped by leadership commitment expressed through governance structures, resource allocation, and strategic priorities. Without this "tone from the top," ethical frameworks remain formal rather than effective.

Third, ethical capacity must be continuously developed. As AI technologies and regulations evolve, organizations need ongoing training that integrates technical understanding with ethical and sustainability awareness. Open channels for discussion and escalation of ethical concerns support informed and responsible decision-making.

Fourth, alignment with EU regulation should be treated as a baseline, not an endpoint. In a tightening regulatory environment, companies that go beyond compliance by integrating ethics and sustainability into AI strategies gain long-term advantages in resilience, trust, and reputation. For Romanian firms, relatively low AI adoption creates a window to build this capacity before large-scale deployment.

Beyond synthesizing existing evidence, the original contribution of this article lies in articulating decisional ethics, sustainability, and AI governance as a unified conceptual framework, applied explicitly to the EU and Romanian business context. Rather than treating ethics, regulation, and sustainability as parallel concerns, the article shows how they jointly shape responsible AI-supported decision-making.

Finally, this work offers a conceptual foundation for future research. Subsequent studies could extend the framework with stronger empirical analysis or technical evaluation of AI systems, testing how ethical and sustainability principles are operationalized in practice. In the AI era, the quality of business decisions will depend not only on algorithmic capability, but on the ethical judgment and long-term vision that guide their use.

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Inteligența artificială responsabilă în afaceri: luarea deciziilor etice și sustenabile în context european

Rezumat: Acest articol analizează etica decizională în era inteligenței artificiale, cu accent pe procesul decizional din mediul de afaceri al Uniunii Europene și al României. Studiul utilizează o abordare calitativă și exploratorie, bazată pe teorii etice, analiza politicilor publice și date statistice secundare recente. Analiza evidențiază modul în care AI redefinește responsabilități legate de echitate, responsabilitate, transparență și sustenabilitate. Contribuția originală constă într-un cadru conceptual integrator care conectează etica, sustenabilitatea și guvernanța AI, oferind o bază pentru cercetări empirice sau tehnice viitoare.

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