International Journal of Entrepreneurship and Management Practices
IJEMP
EISSN : 2600-8750
Volume 9 Issue 34 (June 2026) PP. 110-121



INTERNATIONAL JOURNAL OF ENTREPRENEURSHIP AND MANAGEMENT PRACTICES (IJEMP)
www.gaexcellence.com/ijemp

WHEN DATA BECOMES AUTHORITY: TRUST IN ANALYTICS AND DECISION-MAKING IN SMALL AND MEDIUM-SIZED ENTERPRISES

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Article Info:

Article history:
Received date: 12.03.2026
Revised date: 02.04.2026
Accepted date: 03.05.2026
Published date: 03.06.2026

To cite this document:

Jonit, Z., & Rozali, N. (2026). When Data Becomes Authority: Trust in Analytics and Decision-Making in Small and Medium-Sized Enterprises. *International Journal of Entrepreneurship and Management Practices, 9*(34), 110-121.

DOI: 10.35631/IJEMP.934007

Abstract:

Data analytics is increasingly embedded in Small and Medium-sized Enterprise (SME) decision-making, where dashboards and performance metrics are commonly treated as objective and authoritative bases for managerial judgement. While prior research has focused on analytics adoption and performance outcomes, limited attention has been given to how trust in analytics shapes decision-making after adoption. Drawing on theories of trust, organisational sensemaking, automation bias, and sociotechnical critiques of quantification, this conceptual paper develops the Trust Calibration Loop to explain how analytics acquires, stabilises, or loses authority through iterative cycles of interpretation, decision action, and outcome feedback. Accordingly, the model conceptualises trust as a dynamic, post-adoption process through which analytics is legitimised, contested, or marginalised in organisational practice. By foregrounding trust as a communicative and interpretive mechanism, the paper advances business communication and information systems literature. In addition, it highlights the risks of both uncritical reliance on analytics and premature scepticism in SME decision-making.

Keyword:

Data Analytics, Trust, Decision-Making, SMEs, Sociotechnical Systems, Trust Calibration Loop, Organisational Communication

International Journal of Entrepreneurship and Management Practices
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Introduction

The rapid diffusion of data analytics tools has fundamentally altered decision-making practices within Small and Medium-Sized Enterprises (SMEs). Dashboards, business intelligence platforms, and analytics-based reporting systems now provide SMEs with real-time visibility into sales performance, customer behaviour, operational efficiency, and market developments (Davenport & Harris, 2017; Mikalef et al., 2020). These technologies are widely framed as enablers of competitiveness and strategic agility in the digital economy. As a result, analytics has become embedded in managerial discourse as a rational and objective foundation for business decisions (Porter, 1995).

Still, analytics does more than enhance technical efficiency. It increasingly shapes how decisions are framed, justified, and legitimised. Rather than functioning solely as a neutral support tool, analytics often guides and authorises managerial action. In SME contexts, where decision-making is typically centralised and analytical expertise is limited, dashboards and performance indicators are frequently treated as definitive representations of organisational reality (Power, 2015; Pasquale, 2015). Numerical outputs acquire authority, not since they are inherently objective, but since they appear systematic and quantifiable (Porter, 1995; Carlile et al., 2013).

This authoritative role aligns with emerging scholarship on technology-mediated communication. Intelligent systems do not simply transmit information; they shape organisational meaning, perceptions of authenticity, and constructions of legitimacy (Samsudin & Dani, 2025). Similarly, analytics systems in SMEs function as communicative artefacts that frame what counts as credible knowledge. They influence which interpretations are deemed valid and which decisions are deemed justified, thereby restructuring internal power dynamics and accountability patterns.

The Malaysian SME context illustrates this transformation. Adoption of digital dashboards, point-of-sale analytics, and social media insights has increased substantially. However, this growth has not been matched by comparable improvements in data literacy and analytical capability. Reports by SME Corp Malaysia (2023) and Bank Negara Malaysia (2022) suggest that while analytics is commonly used for monitoring and reporting, strategic decisions remain largely owner-driven and centralised. Consequently, analytics outputs are often accepted as authoritative representations rather than critically interrogated interpretations.

Under these conditions, trust becomes a central mechanism in analytics-informed decision-making. Whether analytics outputs are accepted, questioned, or ignored depends less on technical accuracy alone and more on the degree of trust decision-makers place in the system.

Importantly, such trust is rarely grounded in a detailed understanding of data sources or methodological assumptions. Instead, it is often constructed through interface design, visual clarity, automation features, and the perceived professionalism of outputs (Knaflic, 2020; Shollo et al., 2015). Analytics may therefore be trusted since it appears rigorous and technologically advanced, not since its underlying logic is fully understood.

This dynamic is particularly consequential in SMEs, where experiential judgement and tacit knowledge remain central to managerial practice. Analytics introduces a new locus of authority that may complement or override intuition. When analytics aligns with prior beliefs, it reinforces confidence. When it contradicts managerial intuition, it may be dismissed or accepted without sufficient scrutiny due to its perceived objectivity. In both scenarios, trust operates as the decisive filter shaping how decisions are interpreted and enacted (Gigerenzer & Gaissmaier, 2011; March & Simon, 1993).

Despite the prominence of analytics in SME contexts, much of the existing literature emphasises adoption, technological readiness, and performance outcomes (Davenport & Harris, 2017; Mikalef et al., 2020). Such approaches privilege system capability and measurable impact, while overlooking interpretive and relational dimensions of use. Specifically, limited attention has been devoted to how trust in analytics is formed, how it evolves, and how it mediates the relationship between data-driven reasoning and human judgement (Luhmann, 1979; Weick et al., 2005). Thus, prevailing assumptions that greater reliance on data automatically yields superior decisions obscure the risks of automation bias and uncritical acceptance (Parasuraman & Riley, 1997; Pasquale, 2015).

This paper advances the argument that analytics in SMEs should be conceptualised as an authoritative intermediary rather than a neutral decision-support tool. Trust transforms analytics outputs into legitimate references that shape organisational meaning, responsibility, and action (Porter, 1995; Pasquale, 2015). Correspondingly, the central research question guiding this study is: How does trust in data analytics shape decision-making practices in SMEs? Adopting a conceptual approach, the paper theorises the processes through which trust in analytics is formed, calibrated, and enacted. It also examines the consequences of both over-trust and under-trust. Thus, by foregrounding trust as a critical yet underexplored dimension of analytics use, the study contributes to scholarship in business analytics, organisational communication, and decision-making. Additionally, it proposes a framework for understanding analytics as a socially constructed source of authority within SMEs.

Methodology

This study adopts a conceptual research design aimed at theory development rather than empirical testing. The objective is to explain how trust shapes the authority of data analytics in SME decision-making. Instead of collecting primary data, the paper develops a process-based framework grounded in existing theoretical and scholarly work. In essence, this approach is appropriate given that trust dynamics in post-adoption analytics use remain insufficiently theorised in current literature.

The framework is constructed through integrative literature analysis. The study draws from four interrelated domains: trust theory, trust calibration, human-automation interaction research, organisational sensemaking, and sociotechnical critiques of quantification. By synthesising these perspectives, the paper identifies conceptual gaps in existing analytics

International Journal of Entrepreneurship and Management Practices
IJEMP
EISSN : 2600-8750
Volume 9 Issue 34 (June 2026) PP. 110-121

research, particularly the limited attention given to how analytics gains or loses authority through trust.

The model development followed a structured analytical process. First, key constructs were identified from prior literature, including perceived objectivity, authority, trust formation, decision action, outcome feedback, and recalibration. Second, existing automation trust models were critically examined and extended to fit analytics-mediated decision contexts, where systems inform judgement rather than execute actions. Third, these constructs were integrated into a recursive process model, resulting in the Trust Calibration Loop.

The unit of analysis in this conceptualisation is the decision episode within SMEs, in which analytics outputs influence managerial judgement. The focus is specifically on post-adoption use, examining how analytics becomes legitimised, questioned, or marginalised through repeated interaction and feedback. Nonetheless, the study does not evaluate technical system accuracy or performance outcomes. Instead, it analyses how trust transforms analytics into an authoritative reference point in organisational practice.

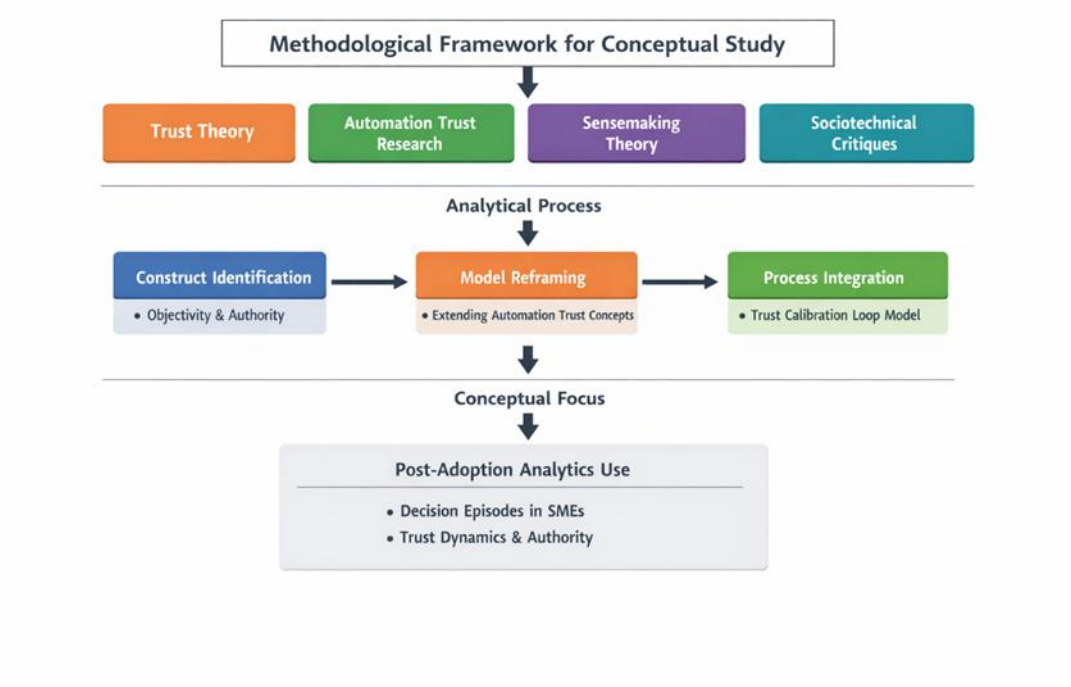


Diagram 1. Methodological Framework for Developing the Trust Calibration Loop

As a theory-building study, the proposed model is analytically derived and not empirically validated. Its purpose is to provide conceptual clarity and a structured explanation of trust calibration in analytics use. The framework is designed to guide future empirical research, including qualitative case studies, longitudinal designs, and quantitative testing of trust alignment and decision-reliance patterns in SME contexts.

Analytics as a Structuring Force in Decision-Making

In organisational and management research, data analytics is often conceptualised as a mechanism for structuring decision environments rather than merely supporting isolated

managerial choices. Accordingly, analytics systems organise large volumes of organisational data into structured formats, enabling decision-makers to navigate complexity by highlighting selected variables, relationships, and trends (Davenport & Harris, 2017; Mikalef et al., 2020). Through this structuring function, analytics shapes the conditions under which decisions are made by defining what information is visible, comparable, and actionable.

Analytics structures decision environments primarily through processes of reduction and categorisation. Complex business activities such as customer interactions, operational workflows, and market dynamics are translated into predefined indicators, metrics, and visual representations. Furthermore, dashboards and Key Performance Indicators (KPIs) do not merely summarise organisational activity; they categorise performance according to specific dimensions deemed relevant by analytical models or organisational priorities (Knaflic, 2020; Power, 2015). As a result, analytics constructs a bounded decision space in which certain aspects of organisational reality are foregrounded while others recede into the background.

Within SMEs, this structuring function plays a particularly significant role. SMEs often rely on simplified decision-making architectures due to constraints on time, expertise, and managerial capacity. In such contexts, analytics systems provide ready-made frames that reduce cognitive effort by presenting prioritised information in digestible formats (Gigerenzer & Gaissmaier, 2011). Rather than engaging in exhaustive analysis, decision-makers operate within the boundaries defined by available analytics outputs, responding to signals such as performance fluctuations, rankings, or trend indicators.

Importantly, analytics also structures temporal and comparative dimensions of decision-making. By enabling real-time monitoring, historical comparisons, and performance benchmarking, analytics systems influence how decision-makers perceive change and evaluate progress. For example, variations highlighted through time-series charts or performance targets can create a sense of urgency or stability, shaping the timing and intensity of managerial responses (March & Simon, 1993). In this way, analytics informs what decisions are made, and when and how decisively they are enacted.

Beyond information structuring, analytics contributes to the standardisation of organisational reasoning. The use of shared metrics and reporting formats encourages consistency in how performance is discussed and evaluated across organisational contexts. As such, this standardisation facilitates coordination and communication, though it may also narrow interpretive diversity by privileging certain forms of reasoning over others (Porter, 1995). Consequently, analytics establishes common reference points that stabilise decision-making processes, particularly in environments characterised by uncertainty and limited formal structures.

Recognising analytics as a decision-making mechanism highlights its role in shaping organisational action without presupposing how decision-makers interpret or rely on analytics outputs. At this stage, analytics functions as an infrastructural element that defines the contours of decision-making rather than determining specific outcomes. How decision-makers engage with, rely upon, or question these structures depends on subsequent interpretive processes.
This perspective provides a necessary foundation for examining trust in analytics. Once analytics structures the decision environment, the extent to which decision-makers accept, challenge, or defer to these structures becomes a question of trust. The following section,

International Journal of Entrepreneurship and Management Practices
IJEMP
EISSN : 2600-8750
Volume 9 Issue 34 (June 2026) PP. 110-121

therefore, examines how trust in analytics emerges and how it influences decision-making behaviour in SME contexts.

Trust Calibration as a Foundational Concept

The concept of trust calibration has its theoretical roots in research on human-automation interaction, particularly the model proposed by Lee and See (2004). Their framework conceptualises trust as a relational construct that must be appropriately aligned with a system's actual trustworthiness and capabilities. As illustrated in Figure 1, trust is calibrated when users perceived trust closely aligns with the system's actual performance and reliability.

In Figure 1, trust miscalibration occurs in two forms. Over-trust (mistrust) arises when perceived trust exceeds the system's actual capability, leading to misuse of automation. At the same time, under-trust (distrust) occurs when users fail to rely on a capable system, resulting in disuse. The model further underscores the significance of resolution, referring to the user's ability to discriminate accurately between different levels of system trustworthiness, and feedback mechanisms, which enable trust to be dampened or repaired over time based on observed outcomes.

Importantly, Figure 1 visually emphasises that trust is not a static attribute but a dynamic alignment process that is continuously adjusted through experience and feedback. This foundational insight that trust should neither be maximised nor minimised, yet calibrated, provides a robust theoretical basis for examining interactions between humans and intelligent systems (Lee & See, 2004; Parasuraman & Riley, 1997).

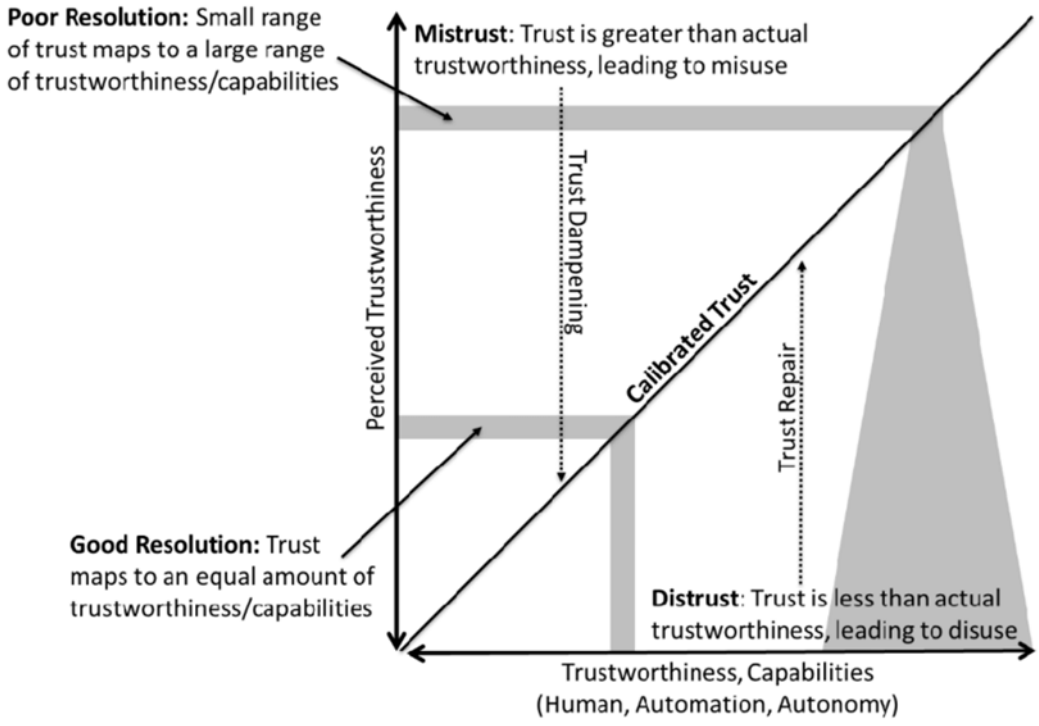


Figure 1. Trust Calibration and Resolution Between Trust and Trustworthiness Redrawn based on Lee and See (2004)

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EISSN : 2600-8750
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Automation Trust to Analytics-Mediated Decision-Making

While the trust calibration logic depicted in Figure 1 has been widely applied in safety-critical and operational domains, its original formulation assumes that automation primarily functions as a control or execution system. In such contexts, trust calibration determines whether users should rely on or override automated actions.

Nevertheless, in contemporary organisational environments, particularly those shaped by data analytics systems, decisions are rarely executed directly. Rather, analytics systems operate as interpretive intermediaries that structure managerial attention, frame organisational realities, and legitimise courses of action (Porter, 1995; Power, 2015). In these settings, while trust is not solely about reliance on system performance, it focuses on whether analytics is accepted as an authoritative basis for judgement and justification.

This distinction is especially salient in SME contexts, where analytics outputs such as dashboards and performance indicators are often treated as definitive representations of business reality. Unlike automation systems, analytics does not act on the environment; rather, it shapes how decision-makers perceive and interpret it. As a result, the calibration logic illustrated in Figure 1 requires conceptual extension to account for analytics-driven decision-making processes.

The Trust Calibration Loop

Figure 2 conceptualises trust in analytics as a recursive process comprising six interrelated stages: (1) analytics output, (2) perceived objectivity and authority, (3) trust formation, (4) decision action, (5) outcome feedback, and (6) re-evaluation and trust calibration. Unlike linear adoption models, the framework emphasises that trust evolves through ongoing interaction rather than one-time acceptance.

In this loop, analytics outputs function as representational artefacts that reduce complexity and foreground selected aspects of organisational reality. At the same time, perceived objectivity and visual legitimacy foster trust, enabling analytics to guide managerial decisions. Outcome feedback subsequently reinforces or weakens trust through retrospective sensemaking (Weick et al., 2005), prompting recalibration over time. Through this process, analytics may become either an unquestioned authority or a marginalised input, depending on how trust is adjusted across successive cycles.

International Journal of Entrepreneurship and Management Practices
IJEMP
EISSN : 2600-8750
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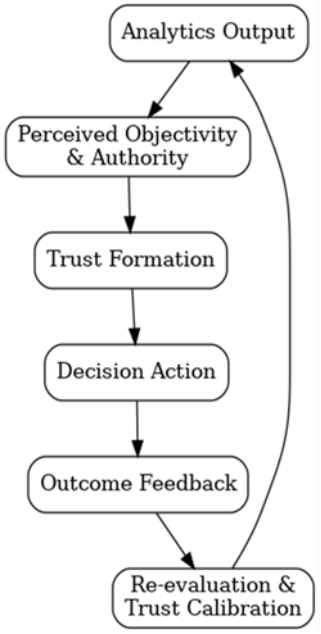


Figure 2. The Trust Calibration Loop: Analytics-Driven Decision-Making in SMEs

Theoretical Contribution of the Model

The Trust Calibration Loop contributes to existing literature by reframing trust in analytics as a processual and communicative phenomenon rather than a fixed attitude or adoption outcome. Unlike technology acceptance models that focus on intention or usage, this model emphasises how trust evolves through interaction, interpretation, and accountability. Hence, by positioning analytics as a decision mediator whose authority is negotiated through trust, the model advances theoretical understanding of data-driven decision-making in SMEs.

Practical Relevance for SMEs

From a practical perspective, the model underscores the significance of developing reflective practices that support trust calibration. Correspondingly, SMEs can benefit from recognising that analytics should neither be blindly trusted nor categorically dismissed. Instead, structured re-evaluation mechanisms such as decision reviews, contextual discussions, and data literacy development can help decision-makers maintain an appropriate balance between reliance on analytics and human judgement.

Theoretical and Practical Implications

Theoretical Implications

This study contributes to the growing body of literature on data analytics and decision-making by advancing a process-oriented understanding of trust in analytics. Existing research on analytics adoption and use has predominantly relied on technology acceptance perspectives, which emphasise intention, perceived usefulness, and ease of use. While such models offer valuable insights into why analytics systems are adopted, they provide a limited explanation of

how analytics continues to shape decision-making after adoption, particularly through trust-based reliance.

By conceptualising analytics as a decision mediator rather than a neutral technical tool, this paper extends theoretical discussions in business analytics and organisational communication. The Trust Calibration Loop reframes trust as a dynamic and iterative process that evolves through interaction, experience, and reflection. Remarkably, this perspective aligns with sensemaking theories, which emphasise that meaning and judgement are constructed retrospectively through organisational action and feedback. Consequently, the model shifts analytical attention from static attitudes toward technology to the ongoing negotiation of authority between human judgement and analytical systems.

Furthermore, this study contributes to the trust literature by distinguishing trust in analytics from broader trust in technology. Trust in analytics is demonstrated to be rooted not only in system performance, but also in symbolic cues such as perceived objectivity, visual legitimacy, and organisational norms surrounding data-driven practices. In addition, this insight highlights the communicative dimension of analytics, where dashboards and metrics function as persuasive artefacts that legitimise certain interpretations of reality while marginalising others. By foregrounding this communicative role, the paper bridges analytics research with organisational communication and sociotechnical perspectives.

The proposed model also responds to recent calls for more critical engagement with the unintended consequences of data-driven decision-making. Rather than positioning analytics as inherently beneficial or problematic, the Trust Calibration Loop provides a balanced framework that explains how over-trust and under-trust emerge through the same underlying process. Simultaneously, this contribution offers a nuanced theoretical lens for examining power, accountability, and judgement in analytics-driven organisations, particularly within SMEs where formal governance structures are often limited.

Practical Implications for SMEs

From a practical standpoint, the findings of this conceptual analysis have important implications for SMEs seeking to leverage data analytics effectively. First, the model underscores that effective analytics use depends on appropriately calibrating trust rather than maximising it. Following this, SME owners and managers should be aware that analytics outputs, while valuable, are interpretive constructions rather than objective truths. Consequently, treating analytics as an unquestionable authority may reduce critical judgement and increase vulnerability to misinterpretation or contextual blind spots.

Second, the Trust Calibration Loop highlights the importance of reflective decision practices. SMEs can benefit from instituting simple re-evaluation mechanisms, such as post-decision reviews or outcome discussions, to assess how analytics influenced decisions and whether reliance levels were appropriate. Such practices can help decision-makers identify patterns of over-reliance or habitual scepticism and adjust their trust accordingly over time.

Third, the model highlights the need for data literacy development that goes beyond technical skills. Rather than focusing solely on how to operate analytics tools, SMEs should prioritise interpretive competencies, including the ability to question assumptions, recognise limitations,

and contextualise insights. Thus, developing these competencies can empower decision-makers to engage more critically with analytics outputs without dismissing their value.

Finally, the framework has implications for the design and implementation of analytics systems. Designers and vendors of analytics tools targeting SMEs should consider incorporating features that encourage reflection rather than passive acceptance, such as explanatory annotations, scenario comparisons, or prompts for human input. In line with this, by supporting trust calibration rather than blind trust, analytics systems can better align with the realities of SME decision-making environments.

Conclusion and Future Research

This paper set out to reconceptualise the role of data analytics in SME decision-making by foregrounding trust as a central mechanism through which analytics gains authority. Rather than treating analytics as a neutral decision-support tool, the paper argued that analytics increasingly functions as an authoritative intermediary that shapes judgement, accountability, and organisational meaning. By examining how trust in analytics is formed, enacted, and adjusted, the study highlights the significance of understanding analytics as a sociotechnical and communicative phenomenon. In other words, the Trust Calibration Loop offers a transferable framework for examining analytics authority beyond SMEs, including Artificial Intelligence (AI)-driven organisational environments.

Through a conceptual and theory-driven analysis, this paper introduces the Trust Calibration Loop as a framework for explaining the dynamic relationship among analytics outputs, perceived authority, trust formation, and decision-making. The model demonstrates that trust in analytics is neither static nor inherently beneficial. Instead, trust evolves through repeated interactions and outcome feedback, with the potential to drift toward over-reliance or scepticism if not consciously re-evaluated. By framing trust as an iterative process, the model provides a nuanced lens for understanding how analytics shapes decision-making practices in SMEs. Although this study focuses on SMEs, the Trust Calibration Loop may also apply to analytics-driven decision-making in larger organisations and other data-intensive contexts. In particular, the framework offers conceptual value for understanding trust dynamics in environments where AI and advanced analytics increasingly mediate managerial judgement.

The study contributes to existing literature by shifting attention away from adoption-centric perspectives toward post-adoption dynamics of analytics use. Accordingly, it bridges business analytics research with organisational communication and sensemaking theories. This highlights how analytics outputs operate as persuasive artefacts that legitimise particular interpretations of business reality. Concurrently, this contribution is particularly relevant for SME contexts, where decision authority is often concentrated, and formal governance mechanisms for analytics use are limited.

Despite its contributions, this paper is conceptual in nature and does not empirically test the proposed model. In response, future research could build on the Trust Calibration Loop by conducting qualitative case studies or in-depth interviews with SME owners and managers to examine how trust in analytics is negotiated in practice. At the same time, longitudinal studies may also be valuable in capturing how trust evolves as organisations accumulate experience with analytics-informed decisions. Consistent with this, quantitative research could explore the

relationships between trust calibration, decision quality, and organisational performance outcomes.

Therefore, further research may also examine how contextual factors, such as industry characteristics, organisational culture, and levels of data literacy, influence trust in analytics. As AI-driven analytics becomes more prevalent, future studies could extend the model to explore how automation, explainability, and algorithmic transparency shape trust dynamics in more complex decision environments.

By foregrounding trust as a central mechanism through which analytics gains authority, this paper contributes to ongoing discussions in business analytics, organisational communication, and sociotechnical decision-making. In conclusion, as data analytics continues to permeate SME decision-making, understanding how trust is constructed and calibrated becomes increasingly critical. Rather than asking whether analytics should be trusted, this paper invites scholars and practitioners to consider how trust can be actively managed to ensure that analytics functions as a meaningful decision aid rather than an unquestioned authority. Consequently, SMEs can better harness the potential of analytics while preserving critical judgement, accountability, and contextual awareness in their decision-making processes.

Acknowledgements:	The authors would like to express their sincere gratitude to Perbadanan Hal Ehwal Bekas Angkatan Tentera (PERHEBAT) Cawangan Kedah and Universiti Teknologi MARA (UiTM) Kedah Branch for providing the necessary resources and support throughout the course of this research. Special appreciation is extended to colleagues and peers who contributed valuable insights and constructive feedback, which greatly enhanced the quality of this paper.
Funding Statement:	No Funding
Conflict of Interest Statement:	The authors declare that there is no conflict of interest regarding the publication of this paper. All authors have contributed to this work and approved the final version of the manuscript for submission to the International Journal of Entrepreneurship and Management Practices (IJEMP).
Ethics Statement:	This study was conducted in accordance with ethical research standards. The data collected were used solely for academic purposes.
Author Contribution Statement:	All authors contributed significantly to the development of this manuscript. Zalina Jonit was responsible for the conceptualization, methodology, and overall supervision of the study. Zalina Jonit handled data collection, analysis, and interpretation of results. Norhasyikin Rozali contributed to the literature review, drafting, and critical revision of the manuscript. All authors read and approved the final version of the manuscript prior to submission.

International Journal of Entrepreneurship and Management Practices
IJEMP
EISSN : 2600-8750
Volume 9 Issue 34 (June 2026) PP. 110-121

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