THE ROLE OF DIGITAL TECHNOLOGY IN INTEGRATING STRATEGIC PLANNING AND BUDGETING: A LITERATURE REVIEW

Asri Usman[1]
Universitas Hasanuddin, Makassar, Indonesia

Mediaty[2]
Universitas Hasanuddin, Makassar, Indonesia

Ayu Dhina Anggraeni[3]
Universitas Hasanuddin, Makassar, Indonesia

Gratia Triyana Nusa[4]
Universitas Hasanuddin, Makassar, Indonesia
gratianusa70@gmail.com

Nurhikma Dewi Anugrah[5]
Universitas Hasanuddin, Makassar, Indonesia

Abstract

This study aims to analyze the role of digital technology in strengthening the link between strategic planning and budgeting as an effort to improve the effectiveness of organizational management in the era of digital transformation. This study focuses on how digitalization, through various technological innovations, can integrate strategic planning processes with budgeting in an adaptive and efficient manner. This study used the Systematic Literature Review (SLR) method with the aim of compiling the literature in a structured manner and identifying the contribution of digital technology to the integration of strategic planning and budgeting. Data collection was conducted through searching scientific articles, journals, conference proceedings, and other relevant academic sources using the Scopus, ScienceDirect, Emerald Insight, Elsevier, and Google Scholar databases. Keywords used included strategic planning, budgeting, digitalization, ERP, e-budgeting, and business analytics. A total of 25 articles published between 2019–2024 were selected based on inclusion criteria such as topic suitability, English or Indonesian language, and availability of full access. The study shows that the implementation of digital technologies such as Enterprise Resource Planning (ERP), Business Intelligence (BI), big data analytics, and cloud-based systems plays a significant role in improving accuracy, transparency, flexibility, and real-time data-driven decision-making. Integrating digitalization between strategy and budget also helps organizations adapt to changes in the business environment quickly and efficiently. However, implementation effectiveness is greatly influenced by the readiness of digital infrastructure, human resource competency, and organizational culture. This research provides implications for managers and policy makers to make digitalization an integral part of strategic planning and budgeting, with the support of technology training and strengthening of management information systems.

Keywords: Digital Technology, Strategic Planning, Budgeting

INTRODUCTION

Strategic planning and budgeting are two important tools in organizational management. They are interrelated: strategy determines long-term direction and objectives, while the master budget translates strategy into a systematic allocation of financial resources (Ebhota et al., 2024).

The development of digital technologies, such as ERP, BI, and cloud-based accounting systems, has presented new opportunities to bridge this gap. Research shows that digitizing the budgeting process can improve accuracy, transparency, and alignment between strategic planning and budget implementation (Bergmann et al., 2020). In addition, technology also accelerates the planning cycle, enables scenario simulations, and supports real-time data-driven decision-making (Renaldo, 2022; Sonjaya, 2024).

Digital transformation has brought fundamental changes to financial management practices, particularly in budgeting and budget control. Companies, including small and medium enterprises (SMEs), are required to adapt to technological developments to improve their financial performance (Ebhota et al., 2024). budgeting in Indonesia in future budgeting, with an emphasis on the importance of regional financial independence and the effectiveness of budget management to achieve more sustainable and accountable financial governance (Mediaty et al., 2024).

Digitalization has been proven to impact the budgeting function by providing greater flexibility, accuracy, and transparency in the decision-making process (Karmanska & Piosik, 2023). Furthermore, the use of ERP and business intelligence systems in accounting also enables companies to optimize financial control and performance forecasting more effectively.(Renaldo, 2022; Schnegg & Möller, 2022)While numerous studies highlight the potential of AI to support sustainability, a gap in the literature remains regarding how AI ethics specifically impacts managerial decisions in a sustainability context. Many studies focus on the technical aspects of AI or environmental sustainability, but few explicitly link these two concepts to AI-based decision-making at the managerial level (Insirat et al., 2025)

This phenomenon is also seen in the public sector, where the implementation of digital participatory budgeting provides opportunities for public participation in budget decision-making, although it still faces motivational challenges and technical obstacles (Xudoymurodovna, 2025)On the other hand, recent literature emphasizes that digitalization is not only a technological transformation, but also a management strategy that drives innovation in management accounting and budgeting practices (Bhaktiningsih & Surbakti, 2024). Therefore, understanding the role of digitalization in the budgeting process is crucial to addressing the demands of business competition in the increasingly dynamic digital economy era (Monge & Soriano, 2024).

Research on the digitalization of the budgeting process shows a major transformation in financial management practices. Sonjaya (2024) as well as Gandasari & Mukhtaruddin (2025) emphasized that the industry 4.0 era is driving a shift from traditional budgeting systems to the use of big data and business analytics. This use of big data not only increases the speed of information access but also provides real-time insights that can support strategic decision-making. In line with this, Akhriani et al. (2025) found that the implementation of ERP systems and SAP Analytics Cloud can strengthen the integration of company financial planning and control, so that the budgeting process becomes more efficient and coordinated.

However, Bergmann et al. (2020) reminded that digitalization also presents challenges, particularly regarding factors influencing the adoption of business analytics and its impact on budgeting satisfaction. Fähndrich (2023) highlights that digitalization also influences management control systems, where the massive use of technology can change the role of control from merely administrative to more strategic.

These findings show that digitalization is not just a technological modernization, but a fundamental change that demands alignment between technology, strategy, and managerial practices within organizations. The literature review of this research has several research questions to be analyzed.

REVIEW OF LITERATURE

Strategic Planning

Strategic planning is a crucial process in guiding an organization to achieve long-term goals through environmental analysis, goal setting, and the formulation of measurable strategies. The development of digital technology has transformed the approach to strategic planning by introducing information systems and data analytics as the primary foundation of the decision-making process (Levy et al., 2020). Digital strategy is no longer simply about supporting organizational activities, but has become a key factor in determining strategic direction and priorities.

Digital transformation enables organizations to conduct data-driven planning and forecasting in real time, thereby increasing their ability to adapt to changes in the dynamic business environment (Ebhota et al., 2024). This demonstrates that strategic planning not only establishes long-term direction but also connects it with digital technology infrastructure to strengthen the organization's responsiveness.

Budgeting

Budgeting serves as a management tool for allocating resources and controlling strategy implementation. Traditional approaches to budgeting involve hierarchical and manual processes, often lacking responsiveness to changes (Sonjaya, 2024). Digitalization has changed this paradigm through the use of e-budgeting and integrated financial analytics technology (Karmanska & Piosik, 2023).

The application of digital technology to the budgeting process enables automation, increased accuracy, and accelerated financial planning and oversight. The use of financial information systems also improves transparency and the quality of budget reporting (Immaniar & Ulfatul, 2019). In the context of government, e-budgeting strengthens accountability and supports improved performance of public institutions. Bibliometric studies show that budgeting research is shifting from administrative functions to more flexible, collaborative, and adaptive digital-based models. This demonstrates that budgeting digitalization is not only a corporate issue but also a public financial governance phenomenon.

Furthermore, digital technology supports the emergence of more adaptive budgeting approaches, such as zero-based budgeting and analytics-based incremental budgeting. These models allow flexibility in adjusting resource allocation and increase satisfaction with the budget process (Karmanska & Piosik, 2023). Business intelligence integration also enables dynamic financial evaluation and monitoring to support organizational performance achievement (Bergmann et al., 2020; Renaldo, 2022).

Digital Technology in Accounting

Digital transformation in accounting has brought about significant changes through the adoption of technologies such as Enterprise Resource Planning (ERP), Business Intelligence (BI), big data analytics, and cloud systems. These technologies enable cross-departmental data integration, process automation, and predictive analytics to support strategic decision-making (Gandasari & Mukhtaruddin, 2025).

(Gandasari & Mukhtaruddin, 2025) emphasized that ERP functions not only as a recording system, but also as a budget control tool that links long-term strategy with operational implementation (Schnegg & Möller, 2022) added that the use of big data analytics provides significant predictive capabilities in budget planning and financial performance evaluation.

Bergmann et al. (2020) also show that the use of business analytics in the budgeting process increases user satisfaction because it produces more accurate and efficient predictions. Bhatia (2025) emphasizes the importance of cloud integration in budget planning and control to support information consistency and real-time monitoring.

Integration of Strategic Planning, Budgeting, and Digital Technology

The relationship between strategic planning and budgeting is further strengthened through the adoption of digital technology, creating an adaptive, transparent, and data-driven planning system. Digital technology acts as a link between an organization's strategic vision and the resource allocation process through integrated scenario modeling and forecasting (Karmanska & Piosik, 2023).

The implementation of platforms such as SAP Analytics Cloud and SAP S/4HANA demonstrates how technology can combine strategic planning and budgeting processes in one integrated system, with real-time financial monitoring capabilities and data-driven decision-making (Bhatia, 2025). This system speeds up the planning cycle and improves budgeting accuracy.

In addition, digital transformation strengthens organizational cohesion through fast and standardized information flow, thereby improving coordination between departments (Koudia et al., 2023). This integration has implications for improving the quality of planning, the effectiveness of budget control, and achieving more optimal financial performance (Bergmann et al., 2020; Schnegg & Möller, 2022). Research findings from (Ebhota et al., 2024a) found that technology integration in budget planning and control has a positive impact on financial performance, especially in small and medium enterprises (SMEs).

Thus, it can be concluded that the role of digital technology is not only as an administrative tool, but also as an enabler that integrates strategic planning with budgeting in a more effective, adaptive, and oriented towards improving the organization's financial performance.

RESEARCH METHOD

This study uses the Systematic Literature Review (SLR) method with a descriptive approach that aims to compile literature in a structured manner and identify how digital technology plays a role in strengthening the relationship between strategic planning and budgeting. Data collection was carried out through searching for scientific articles, journals, conference proceedings, and other relevant academic sources using Scopus, ScienceDirect, Emerald Insight, Elsevier, and Google Scholar with keywords such as strategic planning,

budgeting, digitalization, ERP, e-budgeting, and business analytics by dissecting 25 selected articles to ensure relevant research findings. This study sets inclusion criteria in the form of articles discussing the relationship between strategic planning and budgeting involving digital technology, published in the last six years (2019–2024), and available in English and Indonesian with full access using the keywords digital technology, strategic planning, and budgeting.

RESULTS AND DISCUSSION

Integration of Strategic Planning with Digital Technology

The integration of strategic planning and digital technology is a crucial step in ensuring organizations are able to adapt to the dynamics of the modern business environment, characterized by technological acceleration, changing consumer behavior, and the need for operational efficiency. The application of digital technology in strategic planning serves not only as an administrative tool but also as a foundation for creating data-driven strategies, improving predictive capabilities, and accelerating more accurate and responsive decision-making processes. In this context, various studies provide empirical and conceptual evidence that reinforces the importance of this integration (Ebhota et al., 2024b). Studies have shown that digital transformation significantly impacts budget planning and control processes, ultimately improving the financial performance of small and medium-sized enterprises (SMEs). Integration of digital systems with strategic planning enables synchronization between long-term organizational goals and efficient resource allocation based on real-time information.

Study (Karmanska & Piosik, 2023) Research on digitalization of budgeting functions emphasizes the importance of adapting strategic planning structures to technological developments, in accordance with contingency theory. They argue that the effectiveness of organizational strategy is greatly influenced by management's ability to utilize digitalization to strengthen transparency, efficiency, and cross-departmental coordination in strategy development and performance evaluation. This research then...(Lipelis, 2024). The study, "Innovative Budgeting Strategies in the Digital Era," expands this understanding by demonstrating that Enterprise Resource Planning (ERP) systems can integrate strategic planning, financial reporting, and internal control processes. With ERP systems, organizations can monitor performance in real time, identify deviations from strategic targets, and quickly adjust policies based on comprehensive data analysis.

It can be concluded that integrating strategic planning with digital technology not only improves organizational management effectiveness but also serves as a catalyst for managerial innovation and competitive advantage. Digital technology acts as a bridge between strategic vision and operational implementation, ensuring that every decision is aligned with organizational goals and supported by accurate data analysis. Thus, digitalization is no longer simply an administrative tool but an integral part of an adaptive, collaborative, and knowledge-based strategic planning process.

Budgeting Integration with Digital Technology

The integration of budgeting with digital technology has transformed the budgeting process from an administrative activity into a strategic, real-time, and adaptive system. Various studies demonstrate a shared understanding of technology's role as a bridge between an organization's strategic objectives and resource allocation. emphasize that integrated

information systems help align long-term planning with short-term budget cycles (Schnegg & Möller, 2022) reinforces this by demonstrating that forecasting technology and collaborative platforms enable the budgeting process to run simultaneously with strategic planning. Bhatia (2025) also provides examples of implementing SAP Analytics Cloud and SAP S/4HANA as an integrated system that accelerates the budgeting process and supports real-time scenario analysis.

Differences in implementation are evident between the private, public, and SME sectors. In the private sector, the focus is more on efficiency and speed of decision-making through the use of advanced analytics and ERP technologies (Schnegg & Möller, 2022). In the public sector, the focus is on transparency and accountability through e-budgeting and e-planning, which have been shown to strengthen the link between development plans and budget allocations (A'yun & Hartaman, 2021; Gamayuni & Hendrawaty, 2020). Meanwhile, in the SME sector, digital budgeting encourages flexibility and speed of adaptation to market changes (Ebhota et al., 2024).

Despite the great benefits, some researchers criticize the challenges of implementing this integration. Marlina & Tjahjadi (2021) and Piosik (2024) highlighted that limited digital infrastructure, lack of human resource competency, and organizational resistance to change are key obstacles. Without such readiness, digital budgeting integration will not run optimally and can create gaps between budget planning and realization. These studies consistently demonstrate that digital technology serves as a strategic bridge between planning and budgeting. Differences arise more in the focus and context of implementation. The combination of ERP systems, data analytics, and collaborative platforms is key to creating a budgeting process that is adaptive, efficient, and responsive to organizational dynamics.

Overall, the literature shows that the integration of digital technology into the budgeting process has brought significant changes to the way organizations plan and manage resources. Technology acts as a bridge between strategic planning and budgeting through integrated information systems and data analytics that support informed decisions. This integration increases the efficiency, flexibility, and transparency of the budgeting process in both the public and private sectors. However, its success is highly dependent on organizational readiness, particularly in terms of digital infrastructure and human resource competency (A'yun & Hartaman, 2021; Piosik, 2024).

The Relationship Between Strategic Planning and Budgeting in the Digital Era

Digital technology is a factor that strengthens the relationship between strategy and budgeting. According to Bergmann et al. (2020), the use of business analytics in the budgeting process supports strategic planning by improving the accuracy and efficiency of predicting financial needs. Implementing a cloud-based ERP system can also integrate financial planning and budgeting processes within the supply chain, allowing a company's strategy to be quickly translated into measurable operational policies (Akhriani et al., 2025). In line with this research, the IGC Study Report (2022) shows that the application of technologies such as big data, predictive analytics, and artificial intelligence (AI) in planning and implementation accelerates budget preparation, although the level of implementation in organizations is still relatively low (Gandasari & Mukhtaruddin, 2025). Other literature also confirms that big data analytics and business intelligence can bridge the gap between strategy, planning, and budget allocation (Emma, 2024; Renaldo, 2022).

Digitalization has also been shown to shift the role of budgeting from a mere control instrument to a dynamic strategic one. Through a systematic literature review, Fähndrich (2023) explains that digitalization broadens the scope of management control and encourages budgeting adaptation tools to be more flexible to changes in the business environment. This is in line with Sonjaya (2024), which demonstrates a shift from traditional models to models beyond rolling budgeting and forecasting, which allows organizations to more quickly adapt resource allocations to new strategies. A similar view was expressed by Bhaktiningsih & Surbakti (2024), which emphasizes the importance of integrating digitalization into the budgeting function to strengthen the organization's strategic role. Leveraging big data analytics also provides real-time insights that link strategic decision-making with predictive budgeting (Emma, 2024; Schnegg & Möller, 2022). Thus, budgeting is no longer merely a statistic, but rather a strategic mechanism to support organizational resilience and adaptability in the digital age.

Transparency, accountability, and governance have also emerged as important dimensions in the relationship between digital strategy and budgeting. Immaniar & Ulfatul (2019) the results show that the implementation of e-budgeting in the public sector not only accelerates the budgeting process but also increases transparency and reduces the opportunity for data manipulation. This broadens the meaning of budgeting from an internal organizational function to a governance instrument involving public accountability. In line with this, (Bhaktiningsih & Surbakti, 2024) emphasize that digital participatory budgeting strengthens the legitimacy of government fiscal policy through citizen involvement in the budgeting process. Xudoymurodovna (2025) also shows that the use of digital technology in the public budgeting process results in greater efficiency, accuracy, and transparency. Analytics-based digital marketing budgeting also increases accountability for resource use (Nursansiwi & Armiani, 2024).

While the potential for strategic integration and budgeting through digital technologies is significant, various articles also note implementation barriers, including weak digital competencies, limited human resource capacity, and organizational cultural resistance as key barriers. Monge & Soriano (2024) emphasized that digital literacy is a prerequisite for truly integrating technology-based strategies with budgeting. Fähndrich (2023) that the high level of exposure to new technologies requires redefining the role of financial managers. In line with that, Koudia et al. (2023) emphasize the importance of strategic alignment between big data projects and business architecture for effective digital budgeting transformation.

Several studies have shown that the relationship between planning and budgeting strategies in the digital era is becoming increasingly close, dynamic, and multidimensional. Digital technology enables real-time data integration in planning and budgeting, enabling strategies to be more quickly translated into financial policies (Bhatia, 2025). Budgeting has become strategically important, not just a control tool, and its role has expanded to encompass aspects of governance through transparency and public participation. However, the success of this relationship depends heavily on the organization's readiness to overcome barriers to technology implementation, particularly those related to digital competency, infrastructure, and organizational culture.

CONCLUSION

Digital technology plays a strategic role in integrating strategic planning and budgeting through real-time, connected information systems. The use of ERP, business intelligence, big data analytics, and cloud-based platforms makes planning and budgeting processes more adaptive, transparent, and data-driven. This integration has been proven to improve operational efficiency, improve the accuracy of financial projections, and accelerate strategic decision-making across various sectors, including the private sector, public sector, and SMEs.

However, successful implementation is largely determined by the readiness of digital infrastructure, improved human resource competencies, and changes in organizational culture. Integrating technology into budgeting is not simply a matter of modernizing tools, but rather a comprehensive transformation of financial governance and organizational planning. Therefore, organizations need to view digitalization as part of a focused and sustainable long-term strategy.

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