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The Contribution of Managerial Accounting and Management Control to the Integration Among Strategic Planning, Budget Management, and Decision- Making in Military Organizations

A Contribuição da Contabilidade e Controle Gerencial na Integração entre Planejamento Estratégico, Gestão Orçamentária e Tomada de Decisão em Organizações Militares

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RESUMO

Em um ambiente militar marcado por atividades específicas, torna-se necessário dispor de práticas de contabilidade e controle gerencial que promovam a integração entre as diversas dimensões organizacionais, como o planejamento estratégico, a gestão orçamentária e o processo decisório. À vista disso, o objetivo deste estudo é analisar a contribuição da contabilidade gerencial e do controle de gestão para a integração entre o planejamento estratégico, a gestão orçamentária e a tomada de decisão em organizações militares, considerando os fatores críticos que influenciam essa interface. Nesse sentido, exploram-se as variáveis que impactam a articulação entre o planejamento estratégico, o controle orçamentário e a tomada de decisão em uma organização militar da Marinha do Brasil voltada à ciência e tecnologia. O referencial teórico abrange temas como gestão estratégica, orçamento público, processo decisório e características da administração militar, evidenciando o papel das informações contábeis, financeiras e orçamentárias no apoio ao controle de gestão em organizações militares. A pesquisa caracteriza-se como descritiva e exploratória, com abordagem qualitativa, sendo realizada por meio da aplicação de questionários a profissionais das áreas militares envolvidas. Os resultados apontam aspectos passíveis de aprimoramento, reforçando a importância das práticas de governança, das ferramentas de gestão, das tecnologias de apoio e do alinhamento intersetorial, embora também indiquem desafios na implementação de diretrizes formais, como a rigidez dos processos, falta de flexibilidade na alocação de recursos e falhas na comunicação entre níveis hierárquicos.

Palavras-chave: Planejamento estratégico; Gestão orçamentária; Tomada de decisão; Contabilidade gerencial; Gestão militar.

ABSTRACT

In a military environment characterized by specific activities, it becomes necessary to have accounting and management control practices that promote integration among the various organizational dimensions, such as strategic approach, budget management, and the decision-making process. In light of this, the objective of this study is to analyze the contribution of managerial accounting and management control to the integration between strategic planning, budget management, and decision-making in military organizations, considering the critical factors that influence this interface. In this sense, the variables that influence the articulation between strategic planning, budget control, and decision-making in a Brazilian Navy Military Organization focused on science and technology are explored. The theoretical framework covers topics such as strategic management, public budgeting, decision-making process, and characteristics of military administration, highlighting the role of accounting, financial, and budgetary information in supporting management control in military organizations. The methodological approach performed is characterized as descriptive and exploratory research, with a qualitative

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study design, carried out through the application of questionnaires to professionals in the military areas involved these approaches and the critical factors that influence them. The results point to aspects that can be improved, reinforcing the importance of governance practices, management tools, supporting technologies, and inter-sectoral alignment, notwithstanding the challenges indicated in the implementation of formal guidelines, such as rigidity of processes, lack of flexibility in resource allocation, and failures in communication between hierarchical levels.

Keywords: Strategic planning; Budgetary management; Decision-Making; Managerial Accounting; Military management.

1. INTRODUCTION

Science, technology, and innovation organizations play a strategic role in socioeconomic development, contributing to the competitiveness and sustainability of countries. However, these institutions frequently face the challenge of aligning long-term objectives with the demands for rapid responses in a dynamic environment subject to constant transformations (Naradda et al., 2020). In this context, it becomes relevant to reflect on the importance of integrating strategic planning, budget management, and decision-making processes, considering that such articulation can promote efficiency in the use of resources and strengthen organizational governance (Garozzi; Raupp, 2020).

Within military organizations, this integration gains even greater relevance, especially given the need to ensure operational readiness, guarantee technological autonomy, and respond quickly to strategic and geopolitical challenges (Silva; Soares; Novais, 2024). As Rice et al. (2024) point out, the alignment between planning, budgeting, and decision-making contributes to improving the quality of decision-making processes and strengthening organizational sustainability. Furthermore, authors such as Frare et al. (2021) and Roscoff (2020) highlight that efficient resource management, supported by management accounting data and the use of analytical tools, can help reduce uncertainties and increase the adaptive capacity of institutions.

In the public sector, and particularly in the military context, the integration between strategic planning, budget management, and decision-making faces challenges ranging from financial constraints to operational limitations, as well as difficulties related to institutional communication and plan execution (Souza; Cunha, 2014; Silva; Soares; Novais, 2024). In this context, understanding the critical factors that influence this interface is an essential step to improve internal processes, strengthen management accounting, and guide decision-making, as well as enhance management control processes.

Based on this reflection, this investigation seeks to analyze this dynamic through the following guiding question: “How do managerial accounting and management control contribute to the integration between strategic planning, budgetary management, and decision-making, considering the critical factors that influence this relationship in military organizations?” To answer this research question, the objective was defined as analyzing the contribution of managerial accounting and management control to the integration between strategic planning, budgetary management, and decision-making in a Brazilian Navy science and technology military organization, considering the critical factors that influence this interface.

Thus, this study is justified because, in addition to broadening the theoretical understanding of the subject, its results can provide support for management practices that are more aligned with institutional needs, contributing to strengthening planning capacity, efficiency in resource allocation, technological development, and the improvement of management accounting and management control within the Brazilian Navy (Scheren, 2024).

2. LITERATURE REVIEW

2.1 Theoretical Articulation among Strategy, Budget, and Decision-Making in the Brazilian Navy

Strategic planning is recognized as an indispensable tool in both the private and public sectors, due to its ability to guide actions, mitigate risks, and promote adaptation to complex and uncertain environments (Porter, 1986; Mintzberg, 1988). Within the context of Brazilian public administration, its consolidation occurred especially after the promulgation of the 1988 Federal Constitution, which strengthened governance, control, and risk management practices (Brazil, 2019; Bresser-Pereira, 2018).

In the specific case of the Brazilian Navy, strategic planning is structured in three main levels: i) strategic: represented by the Navy Strategic Plan (PEM);

ii) managerial: through the Sectoral Direction Plans; and iii) operational: executed by the Organizational Strategic Plans (PEO). The latter corresponds to the central focus of this study, as it directs the actions of the Military Organizations (OM) in accordance with the institutional mission and the vision for the future (Brazil, 2024).

The public budget, in turn, constitutes a central instrument in public administration, enabling the implementation of public policies aligned with collective interests and ensuring legality, legitimacy, transparency, and efficiency in the allocation of resources (Abreu; Câmara, 2015). The 1988 Constitution establishes three fundamental instruments for this process: i) the Multi-Year Plan (PPA); ii) the Budget Guidelines Law (LDO); and iii) the Annual Budget Law (LOA). These three guidelines guarantee the link between planning, execution, and control of public resources within the state (Brazil, 1988).

In the Brazilian Navy, budget management is operationalized through the Master Plan System (SPD), structured from the concept of goals, which guide institutional objectives in quantitative and temporal terms (Brazil, 2022). Implemented since 1965, the SPD is based on the program-budget model established by Law No. 4,320/1964, seeking to ensure integration between planning, execution and control of resources (Fonseca, 2014; Valeriano, 2009).

This system establishes direct connections between the strategic planning of the Brazilian Navy and government instruments, such as the PPA, LDO, LOA, PEM and the National Defense Strategy (END), allowing the unfolding of Naval Strategic Actions (AEN) into Internal Actions (AI), sub-goals and phases. These, in turn, are linked to the Resource Application Programs (PAR) and Budgetary Plans (PO), ensuring alignment between strategic objectives and available resources (Brazil, 2022). The Navy's Budget Management Directorate (DGOM) plays a fundamental role in this process, coordinating and monitoring budget execution and ensuring adherence to established guidelines.

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With regard to decision-making, its understanding in the field of management dates back to the contributions of Chester Barnard, who emphasized the role of managers in selecting and implementing organizational alternatives (Barnard, 1948). This process involves choosing courses of action that enable the achievement of institutional objectives, while taking into account multiple variables and scenarios (Santos; Beuren; Marques, 2020).

It therefore requires a careful analysis of information, supported by both qualitative and quantitative approaches, capable of underpinning well-founded decisions (Hair Jr., Page, & Brunsveld, 2019; Santana et al., 2024). The Behavioral Decision Theory, developed by Herbert Simon, introduced the concept of bounded rationality, according to which decision-makers do not necessarily seek the optimal solution, but rather one that is satisfactory, given constraints of time, information, and cognitive capacity (Simon, 1955).

In the military environment, these limitations tend to be even more pronounced due to operational pressures, security dynamics, and emergency demands (Silva et al., 2024).

Internal factors such as organizational culture, doctrine, hierarchy, discipline, and psychological aspects influence the decision-making process, as do external factors—such as the political and geopolitical environment, technological advancements, and the media—which affect budgets, priorities, and the adaptability of military organizations (Rodrigues; Saraiva, 2024).

2.2 Factors Influencing the Interrelationship among Strategic Planning, Budgetary Management, and Decision-Making

The integration of strategic planning, budgetary management, and decision-making is characterized as a process dynamic and interdependent, in which planning establishes organizational objectives, the budget provides the financial means to enable actions, and decision-making aligns both with practical implementation (Costa & Costa, 2023; Garozzi & Raupp, 2021).

This articulation requires organizational capacity to align strategic guidelines with available resources, thereby promoting flexibility, transparency, and managerial agility. In this context, the budget plays a central role by translating strategic intentions into feasible financial plans, enabling the prioritization of initiatives and the adjustment of courses of action in response to changes in the internal and external environment (Pereira, 2023; Zonatto et al., 2023).

Furthermore, the effectiveness of this alignment is directly associated with the clarity of goal setting, the quality of information, and the adoption of methodologies that integrate quantitative and qualitative data, thereby facilitating the decision-making process across different hierarchical levels (Pereira et al., 2023; Mucci, 2021). Decision-making, in turn, acts as a link between strategy and budgeting, reflecting a balance between objectives and financial feasibility (Silva, 2019). Effective decisions require robust analyses, reliable information, and the overcoming of limitations imposed by the concept of bounded rationality, as proposed by Herbert Simon (1955).

The integration of strategic planning, budgetary management, and decision-making is influenced by a set of interdependent factors that determine the effectiveness of organizational management, particularly in public and complex contexts, such as that of a military science and technology organization, as presented in Table 1. The absence or fragility of these factors may hinder the execution of a budget aligned with strategy, thereby compromising decision effectiveness and limiting the institution's capacity to respond to changes in the external environment (Garozzi & Raupp, 2020).

Table 1 – Interface Components between Strategic Planning, Budgetary Management, and Decision-Making

INTERFACE FACTOR	DESCRIPTION	REFERENCES
Integration of Factors	Connects planning and budgeting, ensuring that resources are aligned with strategic objectives.	King; Sekerka, 2017; Rios; Teixeira, 2018
Budgetary Flexibility	Enables rapid adjustments in response to organizational and environmental changes, thereby maintaining strategic alignment.	Zonatto *et al.*, 2023; Glas, Hoffmann; Ebig, 2013
Budgetary Transparency	Ensures access to clear and detailed information, thereby facilitating more well-informed decision-making.	Mucci, 2021
Use of Emerging Technologies	Supports scenario forecasting and enables agile and accurate decision-making.	Hunter, 2023
Organizational Culture	Promotes engagement, collaboration, and internal alignment with organizational objectives and goals.	Melati; Janissek; Muniz, 2022; Santos *et al.*, 2020
Risk Management	Mitigates financial and strategic impacts by anticipating and controlling risks.	Blaťák, 2016
Team Capacity Building	Develops essential competencies to implement strategies and support effective decision-making.	Dermindo, 2019
Integration of Financial Indicators	Provides a consolidated view by integrating financial and operational data to support management.	Bentes, 2012

Source: Prepared by the authors, based on data extracted from the literature.

The analyzed literature indicates that the integration of strategic planning, budgetary management, and decision-making processes depends on the interaction of multiple interrelated factors, particularly in complex organizational contexts. The integration of strategic planning, budgetary management, and decision-making in the analyzed military organization is influenced by several critical factors, as systematized in Table 2. Strategic alignment with the internal and external environment (Jacometti & Bulgacov, 2012) and budgetary flexibility (Zonatto, 2023) are essential for ensuring coherence between objectives and adaptive capacity. Organizational resilience (Rosa, Decourt, & Vancin, 2023) enables the maintenance of performance even in times of crisis.

Corporate governance and stakeholder participation (Apriliyanti, 2019) contribute to more effective decision-making, while the integration of managerial methodologies, such as the Balanced Scorecard and the Analytic Hierarchy Process (Bentes, 2012), enables strategic prioritization. Risk management (Sotnyk et al., 2024) and the use of technology and enterprise systems (Rashid, 2018) enhance agility and institutional integration.

Additionally, fair budgeting practices (Santos, Beuren, & Marques, 2020) and an organizational culture oriented toward innovation and flexibility (Jacometti, 2012) strengthen organizational engagement. These elements reinforce the strategic role of management accounting and managerial control as mechanisms that support organizational effectiveness.

Table 2 - Critical Factors in the Interrelationship between Strategic Approach, Budgetary Management, and Decision-Making

Critical Factor	Description	References
Strategic Alignment and Environment	Adaptation of strategies to internal and external conditions.	Jacometti; Bulgacov, 2012
Budgetary Flexibility	Rapid adjustments to the budget in response to changes.	Zonatto, 2023
Organizational Resilience	Capacity to adapt during economic crises.	Rosa; Decourt; Vancin, 2023
Corporate Governance	Influence of power distribution and motivation within the board of directors.	Apriliyanti, 2019
Integration of Managerial Methodologies	Use of tools such as the Balanced Scorecard and the Analytic Hierarchy Process to align decisions and prioritize resources.	Bentes, 2012
Risk Management	Mitigation of economic, political, and technological risks to ensure organizational effectiveness.	Sotnyk *et al*., 2024
Technology and Enterprise Systems	Use of systems to enable more agile decision-making and enhance cross-functional integration.	Rashid, 2018
Fairness in the Budgeting Process	Equitable practices that enhance commitment to strategic objectives.	Santos; Beuren; Marques, 2020
Strategic–Budgetary Integration	Clear linkage between strategic planning and resource allocation.	Rosa; Decourt; Vancin, 2023
Stakeholder Participation	Impact of well-structured and motivated boards on organizational effectiveness.	Apriliyanti, 2019
Organizational Culture	Environments that foster innovation and flexibility.	Jacometti, 2012

Source: Authors' own elaboration based on data derived from the literature.

2.3 Managerial Control and Management Accounting in the Integration of Strategic Planning with the Budgetary Process and Decision-Making

Management control is a set of processes and practices aimed at ensuring that an organization's actions and resources are aligned with established strategic objectives, thereby enabling continuous monitoring and evaluation of organizational performance (Tavares, 2024). Additionally, recent evidence demonstrates that the effectiveness of internal control mechanisms is directly associated with the quality of public governance levels. In an analysis conducted across 102 municipalities in the state of Paraná, Kinzler and Mello (2023) found that components such as the control environment, risk assessment, and control and monitoring activities exert a statistically significant influence on indicators of governance and public transparency. This influence highlights that strengthening internal control practices—and, by extension, management control—is linked to improved institutional performance, enhanced transparency, and effective accountability.

In this context, management accounting is conceptualized as an accounting field that provides relevant financial and non-financial information for planning, control, and decision-making within organizations (Rocha, Nobre, & Araújo, 2018). Management accounting supports internal managers through the generation of financial and non-financial information that underpins planning, control, and decision-making, using analytical, budgetary, and operational data (Drury, 2021; Hilton & Platt, 2020).

By providing such information, management accounting strengthens budget formulation and strategic definition, thereby promoting greater efficiency in organizational decision-making (Oliveira et al., 2024). Management control, in turn, refers to the process through which, based on the interaction of a set of elements, it is ensured that resources are obtained and used effectively and efficiently in achieving organizational objectives (Gomes, 2014; Gomes & Amat Salas, 1999). It is therefore a concept that supports the creation of responsibility centers and coordination among organizational subsystems, both of which are essential for integrating planning, budgeting, and performance (Oliveira et al., 2024). In this way, both concepts complement each other in operationalizing the integration of strategic planning, budgetary management, and decision-making.

In the context of military organizations focused on science and technology, where complexity and the need for rapid responses are greater, strengthening management control and effectively using management accounting are crucial for supporting governance, ensuring operational readiness, and optimizing the use of public resources (Silva, Soares, & Novais, 2024). Thus, management control and management accounting become key elements within the set of practices that underpin the integration of planning, budgeting, and decision-making in these organizations, contributing to the efficient alignment of resources and the improvement of organizational processes.

3. METHODOLOGY

The methodology adopted was structured to meet the proposed objectives, using a descriptive and exploratory approach. Descriptive research aims to expose and interpret specific characteristics of a population or phenomenon (Creswell, 2021; Nassaji, 2015; Vergara, 2013). Complementarily, exploratory research seeks to provide greater familiarity with the problem under investigation, allowing the phenomenon to become more explicit (Gil, 2002).

With regard to the research approach, a qualitative method was adopted, as it is considered appropriate for understanding the nature of social phenomena (Richardson, 1999). The investigative procedures corresponded to field research (Vergara, 2013). To this end, a structured questionnaire was developed, comprising 17 questions—closed-ended, semi-open-ended, and open-ended—based on the theoretical framework that guided the literature review. The analysis of qualitative data involved thematic interpretation of the semi-open-ended responses and content analysis for the open-ended questions, while the closed-ended responses were analyzed descriptively to identify trends and patterns. This integrated approach made it possible to understand perceptions and practices related to the strategic, budgetary, and decision-making interface within the organizational context under study.

The research involved the participation of military personnel and civilian staff directly engaged in strategic planning, budgetary management, and decision-making at the Centro Tecnológico da Marinha no Rio de Janeiro (CTMRJ), which was selected due to its strategic relevance within the Brazilian Navy and its role in managing science, technology, and innovation processes (Brasil, 2016; Brasil, 2021). Accordingly, the sample was selected by convenience, focusing on professionals with knowledge and practical experience in the areas under investigation. Participation was voluntary, with guarantees of anonymity and confidentiality, in accordance with applicable ethical standards (Brasil, 2016). This selection provided qualified data for analyzing the relationship between planning, budgeting, and decision-making in the military context.

Data collection for the field research took place in January 2025 and followed scientific rigor, adhering to ethical procedures and ensuring the reliability of the information (Creswell & Creswell, 2021). Subsequently, the data were processed and analyzed to identify patterns and relationships among the elements studied. Thus, the field research enabled an in-depth understanding of the integration among strategic, budgetary, and decision-making processes within the specific context of the military organization under investigation (Vergara, 2013).

4. RESULTS

The literature review revealed that strategic and budgetary management are important components of organizational management and that alignment between these aspects should guide the military organization's ability to make well-informed decisions, allocate resources efficiently, and adapt to dynamic conditions. Examining the responses to the questionnaire applied to the military organization studied identified important insights to demonstrate how these approaches are practically applied within the organization investigated.

The research revealed that most participants (77.3%) recognize themselves as decision-makers at their hierarchical levels, while 13.6% work in budgetary management, 4.5% in the strategic area, and 4.5% in auxiliary functions. This profile reflects the predominance of operational and tactical managers, a common characteristic in military organizations, whose governance and decentralization are impacted by the hierarchical structure and internal decision-making models (Santos, 2018).

The verification of the alignment between strategic planning and budget management revealed a predominance of responses indicating misalignment, with 36.4% of participants totally disagreeing and 22.7% partially disagreeing. Only 9.1% totally agreed, and 13.6% partially agreed, signaling that, despite efforts towards this alignment, challenges persist. This perception reinforces the importance of integrating these components for an efficient allocation of resources, as highlighted by King and Sekerka (2017).

Regarding the question about the existence of structured processes to ensure that strategic decisions influence budget allocation, the data show that only 9.1% of respondents totally agree, while 27.3% partially agree. However, 31.8% partially disagree and 13.6% totally disagree, demonstrating weaknesses in this aspect. This situation indicates the need for systematic processes and financial forecasting techniques to strengthen this connection, as suggested by Nascimento (2021).

The analysis of budget flexibility reveals significant limitations, as 54.5% of respondents partially disagree and 9.1% totally disagree that there is sufficient flexibility to respond promptly to strategic changes. In contrast, only 13.6% partially agree, and no participants fully agree with this statement. These findings highlight the need to implement more agile and responsive budgeting models, as argued by Cavalcante and Oliveira (2024).

Regarding data-driven decision-making and the use of structured tools, the responses indicate a divided perspective: 31.8% of respondents totally disagree, while 31.8% partially agree and 13.6% fully agree; additionally, 22.7% remain neutral. This distribution suggests that the use of such tools is not yet fully consolidated within the organization, revealing gaps in their implementation, which is consistent with the observations of Junior et al. (2024) and Araújo (2023).

Regarding the question on the influence of corporate governance on the integration of strategy, budgeting, and decision-making, 68.2% of respondents either fully or partially agree, reinforcing the perception of its importance for coordinating these elements. However, 23.7% maintain a neutral stance. According to Paines, Aguiar, and Pinto (2018), public governance fosters a managerial culture based on efficiency, transparency, and accountability, which, although acknowledged, may still require improved communication and application within the organization.

The influence of organizational culture on the integration of strategic planning and budget management is perceived predominantly positively, with approximately 82% of respondents fully or partially agreeing that organizational culture facilitates this integration. This perception suggests that culture promotes effective collaboration across departments, facilitating the alignment of goals and the allocation of resources for more informed decision-making. Only 4.5% adopted a neutral position, while 13.6% disagreed either partially or fully, indicating that, for a portion of participants, the culture may not be sufficiently strong or consistent to ensure this integration. This finding aligns with the study by Defaveri, Santi, and Toigo (2019), which highlights the role of budgeting in consolidating cultural norms.

Regarding the monitoring and mitigation of budgetary and strategic risks, the data reveal a mixed perception among participants: 31.8% reported a neutral stance, 13.6% partially agreed, and only 13.6% fully agreed with the effectiveness of these practices. On the other hand, 40.9% either partially or fully disagreed, highlighting a significant gap in risk management. This finding underscores the need to strengthen policies and systems that enhance the identification, monitoring, and mitigation of such risks, as emphasized by Pereira et al. (2023).

Regarding the use of management technologies and systems in strategic and budgetary decision-making, 40.9% of respondents remained neutral, indicating a lack of clarity or familiarity with the impact of these tools. While 18.2% fully agreed and 13.6% partially agreed, 27.2% expressed disagreement, reflecting a perception of inconsistent or limited implementation of these technologies. These results corroborate the observations of Castelo (2019), who points to the challenges faced in the effective adoption of systems to improve decision quality and agility.

Concerning stakeholder participation in strategic and budgetary decision-making processes, 54.5% of participants evaluated their inclusion positively, fully or partially agreeing with this practice. This perception underscores the recognition of the importance of involvement in enhancing transparency and organizational alignment. However, 27.3% remained neutral, and 13.6% partially disagreed, indicating that stakeholder participation still requires greater structuring and consistency, as highlighted by Noro, Cruz, and Kleber (2024).

Analyzing responses regarding the integration of strategic management, budgeting, and decision-making, the majority of participants perceive this process as still developing and subject to improvement (Table 1). Approximately 32% classified it as “partially integrated but with challenges,” 59% as “poorly integrated and needing improvements,” and only 5% considered the integration “fully efficient.” These figures indicate clear opportunities to strengthen coordination among these processes, aiming for more aligned and structured management. This perception aligns with the literature, which emphasizes the importance of solid integration between strategy and budgeting for organizational success. Marcon (2024) warns that the lack of such alignment compromises results and efficiency, while Garozzi and Raupp (2020) note that internal and external factors hinder this cohesion, requiring organizations to identify and address their weaknesses to improve integration and process effectiveness.

Regarding the challenges to this integration, responses indicate that financial resource limitations and bureaucratic processes are perceived as the main obstacles. Around 40.9% of participants identified budgetary restrictions as a frequent challenge, while 31.8% highlighted bureaucracy in decision-making processes as a hindering factor. Additionally, 18.2% pointed to the absence of adequate management tools, and 9.1% cited a lack of interdepartmental communication as elements that undermine alignment. These structural barriers reflect the need for less bureaucratic decision-making processes and more efficient management, as emphasized by Bresser-Pereira (2018) in advocating for the modernization of Brazilian public administration.

When evaluating the relationship between strategic decisions and financial allocation, it is perceived as existing but limited. For 40.9% of respondents, there is strategic influence, although

Operational and financial constraints hinder adjustments. Only 13.6% of respondents indicated that the budget is adjusted according to strategic priorities, while 18.2% observed a lack of direct connection, and 27.3% considered that strategic decisions have little impact on budget allocation. These data indicate that alignment between strategy and budgeting can still be improved, reinforcing the argument of Zonatto (2023) and Glas, Hoffmann, and Ebig (2013) regarding the importance of budgetary flexibility in integrating planning and execution.

Regarding the existence of a formal process to align strategic and budgetary decisions, 36.4% of participants reported that this practice occurs partially, indicating progress but also room for improvement. Another 36.4% noted the absence of a formal process, though they mentioned some informal initiatives to promote integration. Meanwhile, 22.7% pointed out the lack of clear alignment between

22.7% of participants pointed out the lack of clear alignment between budgeting and strategy, and only 4.5% mentioned the holding of regular meetings for this purpose. This scenario highlights the need to formalize and strengthen these processes, contributing to more integrated management, as emphasized by Horta and Shimamura (2023). When considering best practices to enhance the integration between budgeting, strategy, and decision-making, participants highlighted the importance of strengthening internal communication (40.9%) and adopting management tools (31.8%) to improve alignment. They also pointed out the flexibilization of budgetary rules (18.2%) and greater stakeholder participation as relevant practices. As Robbins (2019) emphasizes, effective communication within organizations is vital for strategy alignment, facilitating coordination and integrated decision-making. These factors are essential for achieving more agile decisions that are aligned with organizational objectives.

Table 1 – Practices for Integrating Budgeting, Strategy, and Decision-Making

	What best practices could be implemented to improve the integration between budget, strategy, and decision-making?			
	Absolute Frequency (fi)	Relative Frequency (fri)	Absolute Cumulative Frequency **(F_{ac})**	Cumulative Relative Frequency **(F_{ri})**
Use of management tools (e.g., Balanced Scorecard and Analytic Hierarchy Process)	7	32%	7	32%
Greater stakeholder participation in the decision-making process.	2	9%	2	41%
Better communication between the departments involved.	9	41%	16	82%
Relaxation of budgetary rules for greater strategic adaptation	4	18%	20	100%
Total	**22**	**100%**	**-**	**-**

Source: Survey data

Responses regarding the factors of the military environment that impact the integration between budget, strategy, and decision-making indicate rigid hierarchy as the main obstacle (36.4%), as it limits decisional flexibility (Table 2). Following this, 31.8% mentioned norms and regulations as constraints on budgetary adaptation. Superior policies (18.2%) and the need for rapid responses to external contexts (13.6%) were also cited, highlighting that both internal barriers exist.

how many external constraints hinder this integration. This scenario reinforces the structural and normative challenges characteristic of military organizations (Araújo, 2018).

The responses regarding practical recommendations for improving the relationship between strategic planning, budget management, and decision-making processes indicate the need for a structured model that better integrates these areas. The open-ended question applied to the participants reinforced the importance of a structured model capable of organizing the relationship between strategic planning, budget management, and decision-making more efficiently. One of the participants suggested the implementation of "a structured decision-making model, based on management tools," highlighting the need for clearer processes and specific tools to strengthen integration between these areas. Furthermore, the difficulty related to organizational hierarchy was mentioned, which, in certain situations, leads to decisions that are misaligned with strategic planning. Another participant commented that "the hierarchy sometimes makes decisions that are not well aligned with strategic planning," which directly impacts the allocation of resources to projects, harming both planning and the relationship with stakeholders. To resolve this, it was suggested that strategic planning should act more effectively in promoting alignment between senior management and stakeholders.

Table 2 – Factors influencing the integration of budget, strategy, and decision-making.

ISSUES ADDRESSED	Do you believe there are specific factors within the military environment that influence this relationship? Which ones?			
	Absolute Frequency (fi)	Relative Frequency (fri)	Absolute Cumulative Frequency (**F$_{ac}$**)	Cumulative Relative Frequency (**F$_{ri}$**)
Rigid hierarchy that impacts the flexibility of decisions.	8	36%	8	36%
Rules and regulations that hinder budget adjustments.	7	32%	7	68%
The need for a rapid response to external changes.	3	14%	11	82%
Foreign policies of the Military Organization	4	18%	15	100%
Total	**22**	**100%**	**-**	**-**

Source: Survey data

Another important recommendation mentioned by the participants was a closer integration between budgeting and strategy, ensuring that resources are allocated according to strategic priorities and performance indicators. The use of technology was identified as an essential enabler in this process. One of the respondents suggested that the use of “Business Intelligence, predictive analytics, and automation” could strengthen data-driven decision-making, enabling “scenario modeling and resource optimization.” Furthermore, the implementation of a “strategic management culture” was highlighted as crucial for sustaining these improvements.

It was also mentioned as essential, with a focus on leadership engagement, continuous training, and performance-based incentives. Effective governance, through periodic reviews and alignment committees, was identified as a way to ensure that strategic planning and budget management remain connected, enabling more agile and efficient decision-making.

Finally, several participants highlighted the importance of internal communication between departments and the need to better integrate the stakeholders involved. One respondent suggested conducting "workshops to familiarize the team" and raising "awareness of the benefits of aligning these factors." Improvements in internal communication and external policy were also mentioned, which could contribute to a more cooperative environment across the organization. Lastly, adopting a "management mindset" and using specific tools, such as the Balanced Scorecard and Analytic Hierarchy Process, were highlighted as ways to enhance the relationship between strategic planning, budget management, and decision-making. Overall, the responses indicate the need for a more structured, communicative, and flexible approach to effectively integrate these areas.

5. DISCUSSION

The analysis of the data collected through the questionnaire revealed significant challenges in integrating strategic planning and budget management in the military organization under investigation. These findings corroborate recent studies indicating that a lack of alignment between these dimensions compromises decision-making effectiveness, hindering the prioritization of goals and the execution of institutional objectives (Marcon, 2024; Garozzi & Raupp, 2020). According to the Federal Court of Accounts (Tribunal de Contas da União – Brazil, 2018), the coordination between strategic planning and public budgeting is fundamental to ensure the effectiveness of public policies, as the budget must reflect the strategic priorities defined for the medium and long term. Additionally, Almeida, Corrêa, and Dutra (2020) emphasize that the interdependence between revenues and expenditures must be considered to guarantee financial sustainability and meet social demands, reinforcing the importance of alignment between planning and budgeting in public administration.

Within this same context, a low utilization of analytical tools in decision-making was also observed, highlighting not only an operational limitation but also the absence of structured informational support mechanisms for management. This gap reinforces the importance of adopting practices that promote evidence-based decision-making. In this regard, management control and managerial accounting play a central role by providing accurate and timely data for performance evaluation, cost analysis, and monitoring of results. Oliveira Júnior (2018) points out that the implementation of the Results-Oriented Budget in the Federal Executive contributes to an environment more conducive to strategic alignment by results, promoting more efficient and transparent public management—an aspect that can be significantly strengthened through the systematic use of these managerial tools.

The limitation of budgetary flexibility perceived by the respondents is also addressed in recent literature, which recognizes the difficulty of adapting budgetary processes to strategic changes. According to the Ministry according to the Planning and Budgeting framework (Brazil, 2020), the planning function has a strategic nature, as it brings together proposals, guidelines, and targets aimed at sustainable development, constituting a relevant dimension of public governance. In this regard, practices such as Zero-Based Budgeting and periodic reviews can contribute to enhancing the capacity to respond to strategic demands (Lindoso, 2021). Consequently, managerial accounting can play a complementary role in this process by providing information on budgetary variations and performance indicators, which tends to facilitate adjustments more closely aligned with institutional objectives (Tóth, 2023).

Within the governance context, recent literature emphasizes the importance of transparency and effective communication to strengthen the alignment between strategy and budgeting. According to the Institute of Applied Economic Research (Brazil, 2019), strategic management has been gradually integrated into the organizational culture of the federal Executive, fostering some degree of connection with the budgeting process and supporting strategic decision-making within individual agencies, as well as enabling greater administrative coordination across the Executive Branch as a whole. In this context, management control assumes a technical support role by allowing the systematic monitoring of budget execution in accordance with strategic objectives, contributing to the reduction of information asymmetries and reinforcing institutional accountability. Studies on control systems and managerial accounting in the public sector indicate that, when used in an integrated manner, these systems can improve governance and organizational performance (Braccia et al., 2022).

Regarding risk management, the data indicate opportunities for improvement in monitoring and mitigation processes. The adoption of methodologies such as the GUT Matrix and scenario analysis can assist in the identification and control of potential organizational threats. In this context, management control, supported by managerial accounting, provides guidance through data and analyses that underpin preventive and corrective actions, as discussed by Souza and Ribeiro (2023).

Finally, organizational culture proves to be relevant for the effective implementation of strategic and budgetary guidelines. Evidence suggests that result-oriented, transparent, and control-focused cultures tend to enhance financial performance and efficiency in public management (Soeiro, 2022). Thus, strengthening management control and managerial accounting as part of the institutional culture contributes to promoting transparency, accountability, and continuous improvement, supporting management that is more closely aligned with strategic objectives (Fernandes & Ferreira, 2021).

6. CONCLUSION

This study evidenced that, despite the existence of a formal framework to integrate strategic planning and budget management, challenges persist in the implementation of these guidelines, particularly due to budgetary and bureaucratic constraints, as well as the need to adapt to complex and uncertain scenarios—characteristic features of public and military organizations.

In the field research, the predominant perception among respondents indicates a rigidity in budget management that limits the capacity for a rapid response to strategic demands, reinforcing findings in the literature that highlight the inherent difficulties of budgetary flexibility in contexts of high hierarchy and formalization.

Furthermore, the military professionals surveyed highlighted communication and integration across different hierarchical levels as essential to ensuring alignment and effectiveness in the implementation of strategic decisions. This need corroborates contemporary evidence that interorganizational coordination and the fluid exchange of information are crucial elements for the effectiveness of decision-making processes in complex organizations.

The use of monitoring and evaluation tools was also identified by the research participants as important for tracking results and enabling adjustments during strategy execution, in line with recommendations found in the literature aimed at improving governance and control in the public sector. In this context, strengthening management control and managerial accounting proves to be relevant, as it provides technical support for monitoring performance to analyze cots ad support evidence-base decision-making. These instruments contribute to organizational capacity to make timely adjustments and to pursue greater efficiency in budgetary and strategic execution, emphasizing the value of the consistent use of data and transparency in enhancing public governance.

The findings of this study reinforce the importance of continuous organizational listening mechanisms and implementation evaluation processes to strengthen coherence between planning and execution. In this regard, it is recommended that future research expand the analysis to different organizational contexts and methodological approaches, enabling the validation and further development of the results obtained. It is also advisable to explore continuous evaluation and feedback mechanisms, integrating management control and managerial accounting, in order to improve alignment between formal strategic planning and its operational execution—an essential aspect for effective management in complex public organizations.

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