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STRATEGIC PLANNING IN THE ERA OF DIGITAL TRANSFORMATION AND AI: UKRAINE IN COMPARISON WITH THE GLOBAL BUSINESS ENVIRONMENT (2018–2025)

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Abstract. The *purpose* of the paper is to examine how the strategic priorities of corporate leaders in Ukraine and globally evolved during 2018–2025, influenced by digital transformation and artificial intelligence. *Methodology*. The study applies a secondary comparative longitudinal analysis based on recent academic literature and KPMG leadership materials published between 2018 and 2025. Because the survey waves differ across years and are not fully identical in design, the comparison is conducted through harmonized strategic themes rather than strictly matched indicators. *Results*. The findings indicate a broad shift from digitally informed strategic planning in 2018–2019, through crisis- and resilience-driven digital adaptation in 2020–2023, to AI-centered strategic planning in 2024–2025. In both Ukraine and the global business environment, technology, talent, resilience, and governance increasingly moved from operational concerns to strategic priorities. However, global leaders frame AI more strongly in terms of governance, data readiness, and expected returns, whereas Ukrainian leaders emphasize resilience, security, implementation feasibility, cost, and skills. *Practical implications*. The study shows that effective strategic planning in the digital era requires not only technology adoption but also talent development, governance capacity, risk management, and contextual adaptation. For Ukraine, this implies that digital transformation and AI should be integrated into the strategy as instruments of both modernization and resilience. *Value/originality*. The paper contributes a comparative longitudinal synthesis of executive strategic priorities and argues that Ukraine should be interpreted not as a delayed version of the global trajectory, but as a distinct strategic context in which digital transformation and AI are shaped by instability, recovery needs, and wartime resilience.

Keywords: strategic planning, digital transformation, artificial intelligence, business leaders, Ukraine, resilience, governance.

JEL Classification: L21, M10, M15, O31, O33

1. Introduction

The period from 2018 to 2025 significantly reshaped approaches to strategic planning. Digital transformation has shifted from simply improving operations to becoming a vital part of development, resilience, organizational structure, and value creation. At the same time, artificial intelligence moved from a minor innovation to a strategic area that impacts investment choices, leadership skills, workforce development, governance, and competitive edge. Recent studies connect this shift to the growth of digital strategies, innovation in digital business models, AI-driven flexibility, and value creation through ecosystems (Bocken, 2025; Kohtamäki et al., 2025; Luo, 2025).

Ukraine exemplifies this transition clearly. Ukrainian business leaders have had to integrate digital transformation and artificial intelligence into strategic planning despite the challenges posed by the war, financial instability, institutional inconsistencies, labor market imbalances, and recovery constraints. Accordingly, Ukraine should not be perceived merely as lagging behind the global trend. This context presents a unique strategic landscape in which sophisticated technologies are seen as both competitive assets and tools for sustainability and resilience (Cheromukhina, 2022; Lukianykhina et al., 2024; Maksymenko et al., 2024).

Against this background, the article examines how strategic planning priorities evolved from digital

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transformation to AI-centered logic in Ukraine and in the global business environment during 2018–2025. It seeks to clarify not only whether technology became strategically important, but also how it was incorporated into executive planning under different structural conditions. The paper argues that Ukraine should not be interpreted as a delayed version of the global trajectory. Rather, it represents a distinct strategic context in which digital transformation and artificial intelligence are integrated into planning amid war, institutional strain, labor shortages, and recovery pressures.

2. Analysis of Recent Research and Publications

Recent research on strategic planning in the era of digital transformation and artificial intelligence can be grouped into four interconnected dimensions: the changing logic of strategy, the organizational effects of digital and AI adoption, governance and legitimacy challenges, and the contextual constraints that shape implementation in Ukraine. First, the literature shows that digitalization and AI are changing the very logic of strategic planning by reshaping strategic thinking, organizational capabilities, business models, and ecosystems. Kohtamäki (2025) argues that digitalization has fundamentally changed the nature of strategy, impacting strategic thinking, practices, competencies, business models, and ecosystems. Luo (2025) shows that AI increasingly improves enterprise agility, supply chain efficiency, and organizational effectiveness, while Gregory (2025) points out that AI raises executive concerns related to authenticity, ethics, control, and strategy coherence (Gregory, 2025). Bocken (2025) demonstrates that business model innovation has become a vital response to major challenges, requiring more collaborative and boundary-spanning approaches to creating value.

Second, digital transformation is increasingly understood as an organizational and sectoral process rather than as a narrow technological upgrade. Additional studies improve this understanding by demonstrating that digital transformation is a systematic organizational change rather than just a technological upgrade. Cheromukhina (2022) describes it as a gradual cultural, organizational, and operational shift achieved through the clever combination of digital technologies, processes, and skills. Yanenkova and Nedelko (2024) show that by the mid-2020s, digital technologies such as AI, cloud computing, machine learning, intelligent chatbots, and cybersecurity tools had become essential to competitiveness across many sectors. Xuan (2025) and Mykytenko (2024) illustrate that digital transformation and artificial intelligence are increasingly impacting the banking, retail, and customer-focused industries.

Third, the literature emphasizes that technology-led strategy also creates governance, legitimacy, and implementation risks. The research identifies key obstacles: opposition to change, insufficient analytical capacities, financial constraints, fragmented implementation, workforce adaptation challenges, and institutional incoherence (Cheromukhina, 2022; Danylina, 2023; Kwiliński et al., 2022). Sharma (2025) notes that rapid digitalization might lead to AI-washing, which could undermine legitimacy and stakeholder trust unless firms establish proper governance frameworks.

Fourth, Ukrainian scholarship highlights that digital strategy is shaped not only by modernization goals but also by institutional fragmentation, labor-market imbalances, and wartime resilience. Ukrainian literature offers important context. Ukraine has initiated bold digital projects, including the Concept for the Development of the Digital Economy and Society of Ukraine, alongside Diia.Business, Diia.Digital Education, and the artificial intelligence strategy of the Ministry of Digital Transformation (Mishenina et al., 2021; Mykytenko et al., 2024; Yanovska et al., 2019). Ukrainian experts frequently highlight the gap between goals and execution, the fragmented innovation system, digital inequality, and the disconnect between the labor market and the digital economy (Bondarenko et al., 2020; Danylina, 2023; Grytsenko & Yanenkova, 2019). Since 2022, digital transformation has become closely linked to wartime resilience, defense artificial intelligence, the maintenance of public services, and post-conflict recovery (Goncharuk, 2024; Lukianykhina et al., 2024; Maksymenko et al., 2024).

3. Unresolved Parts of the General Problem and Research Gap

Three major issues arise from the literature. The research describes digital transformation and AI as broad strategic phenomena; however, it fails to clearly explain how executive strategic priorities

evolve from early digitalization efforts to AI-focused planning.

Secondly, Ukraine is often seen as a prime example of national digital transformation, but it is less frequently recognized as a unique strategic-planning environment in which business leaders must align technological choices with warfare, instability, labor shortages, institutional chaos, and reconstruction challenges.

Third, much of the current literature is theoretical, policy-focused, or industry-specific. It offers little insight into how corporate leaders rank risks, investments, alliances, workforce issues, and AI in their strategic planning over time.

To address this gap, the article draws on the KPMG CEO Outlook series and related leadership studies as recurring signals of executive strategic priorities. While these materials do not form a fully uniform time series and differ across years in design and emphasis, they remain useful for comparative interpretation because they consistently capture how business leaders assess growth, technology, risk, talent, partnerships, and artificial intelligence within strategic planning. Accordingly, the present study uses them not as strictly identical survey waves, but as a longitudinal empirical basis for thematic comparison between Ukraine and the global business environment.

4. Purpose of the Article and Research Design

This article examines how the strategic priorities of corporate executives in Ukraine and globally evolved from 2018 to 2025, influenced by digital transformation and artificial intelligence.

To achieve this goal, the article covers four tasks: reconstructing the timeline of executive strategic priorities from digital transformation to AI-focused planning; comparing the views of Ukrainian and global business leaders on digital technologies and AI in strategic planning; identifying the main risks and challenges associated with digital transformation and AI in both contexts; and explaining why the Ukrainian case represents a unique strategic model rather than just a delayed version of the global paradigm.

The paper employs a secondary comparative longitudinal analysis. Its theoretical foundation is based on recent academic studies on strategic planning, digital transformation, artificial intelligence, governance, and Ukrainian digital development. The empirical basis consists of KPMG leadership materials published between 2018 and 2025, including global CEO Outlook reports, Ukrainian executive outlook materials, and the 2023 specialized leadership wave. Because these sources differ across years in questionnaire design, sample framing, and thematic emphasis, the analysis is conducted at the level of harmonized strategic themes rather than identical survey items. Accordingly, the study should be understood as a comparative, thematic, longitudinal synthesis of executive strategic priorities rather than a strict statistical time-series analysis. The strongest direct Ukraine–global comparisons are available for 2019, 2020, 2024, and 2025, while the broader 2018–2025 period is used to reconstruct the evolution of strategic logic over time. A further limitation is that the 2023 materials represent a specialized leadership wave rather than a directly equivalent CEO sample, so evidence for that year is used primarily for thematic interpretation rather than for strict population-level comparison.

5. Findings

Table 1 summarizes the long-term shift in executive strategic thinking in Ukraine and globally. The table shows a shift from digitally informed planning in 2018–2019 to crisis-focused, resilience-led digital strategies from 2020 to 2023, ending with AI-focused strategic planning for 2024–2025. The article emphasizes an important comparative insight: the global business environment increasingly judges AI based on maturity, governance, data readiness, and scalable returns. In contrast, Ukraine considers AI through the perspectives of resilience, security, feasibility, and labor substitution amid ongoing instability.

The evidence points to four broad phases in the evolution of executive strategic priorities. In 2018–2019, strategic planning became increasingly digitalized, but artificial intelligence remained embedded within broader concerns about cyber risk, disruptive technologies, talent shortages, and organizational renewal. In both Ukraine and the global business environment, technology entered the executive agenda as a strategic issue rather than a purely operational one; however, Ukrainian leaders framed this agenda more strongly in terms of capability constraints, workforce scarcity, and regulatory pressure.

In 2020–2021, the pandemic accelerated digital transformation and shifted strategic planning toward continuity, adaptability, and recovery.

Table 1

Evolution of strategic priorities of business leaders in Ukraine and globally, 2018–2025

Period / year	Dominant strategic logic	Main risks and constraints	AI / digital maturity in strategic planning	Ukraine–global contrast
1	2	3	4	5
2018	Digitally aware strategic planning: technology enters the top-management agenda mainly through transformation, cyber preparedness, and organizational renewal	*Globally:* geopolitical uncertainty, cyber risk, emerging technologies. *Ukraine:* talent shortage, regulatory risk, cyber risk	AI is present as part of broader technological change, but not yet a stand-alone strategic priority	Global leaders frame technology more through competitiveness and cyber resilience; Ukrainian leaders frame it more through capability gaps, regulation, and labor constraints.
2019	Digital preparedness and agility: strategy shifts toward agility, workforce modernization, cyber trust, and disruptive technologies	*Globally:* cyber trust, preparedness, disruptive change. *Ukraine:* labor shortages, operational and regulatory pressure, cyber readiness gaps	AI remains early-stage; digital transformation is more mature than AI-specific planning	Both contexts recognize agility and modernization, but Ukraine is more strongly focused on workforce scarcity and practical readiness, while the global sample is more focused on trust and cyber strategy.
2020	Crisis-driven digital adaptation: digitalization becomes a condition of continuity, crisis response, and stakeholder management	Pandemic shock, capital constraints, uncertainty about future operating models	Digital transformation accelerates sharply; AI remains secondary to broader digital continuity and customer-experience priorities	Global leaders accelerate digital transformation more aggressively; Ukrainian leaders digitalize with stronger resource constraints and more emphasis on operational continuity.
2021	Recovery through digital agility: partnerships, innovation, cyber resilience, and people investment become integrated into strategy	Supply-chain disruption, cybersecurity, climate and operational risk, workforce adaptation	Technology is no longer a stand-alone toolset but part of a broader renewal architecture; AI still not fully central	The global evidence shows stronger integration of digital transformation, alliances, and human capital; the Ukrainian trajectory is relevant but less directly measurable in the available corpus for this year.
2022	Resilience-oriented strategic recalibration: technology becomes both a growth opportunity and a growth risk	Recession fears, disruptive technology, cyber insecurity, talent pressure, geopolitical turbulence	Digital investment is strategic, but firms begin to question pace, value, and resilience; AI still not yet the dominant category	Globally, technology is explicitly named a top risk to growth; in Ukraine, digital transformation is reshaped by wartime resilience and continuity imperatives.
2023	Ecosystem-based adaptation under polycrisis: partnerships become central to sustaining transformation	Polycrisis conditions, continuity pressures, talent and transformation fatigue	Technology remains strategically central, but AI is still embedded in wider digital-transformation logic rather than fully isolated	In both Ukraine and the global environment, leaders increasingly rely on partnerships; in Ukraine this logic is intensified by wartime conditions and resilience needs.
2024	Transition to AI-aware strategic planning: breakthrough technologies and generative AI become explicit strategic categories	*Ukraine:* geopolitical risk, economic uncertainty, talent competition, implementation cost, skills gaps. Globally: stronger emphasis on ethics and governance	GenAI enters the strategic agenda directly; AI is now discussed not only as innovation but as a business-planning issue	Global leaders show more mature concern with ethical and governance issues; Ukrainian leaders focus more on productivity, efficiency, cost, and implementation feasibility.

End to Table 1

1	2	3	4	5
2025	AI-centered strategic planning: AI is integrated into growth strategy, talent strategy, governance, and resilience management	*Globally:* ethics, regulation, data readiness, AI talent competition. *Ukraine:* security, compliance, cost, skills, implementation time, workforce adaptation	Global AI maturity is high: AI becomes a top investment priority with expected ROI and governance structures. In Ukraine, AI is strategically important but framed more pragmatically	The global business environment treats AI as a scalable strategic growth engine; Ukraine treats AI more as a resilience, efficiency, and labor-substitution tool under high uncertainty.

Source: compiled by the author based on KPMG leadership materials for 2018–2025 (KPMG, 2018a, 2018b, 2019a, 2019b, 2020a, 2020b, 2021a, 2021b, 2022a, 2022b, 2023a, 2023b, 2024, 2025a, 2025b).

Note: The table reflects harmonized strategic themes rather than identical survey items across all years. The strongest direct Ukraine–global comparisons are available for 2019, 2020, 2024, and 2025; 2023 is a specialized leadership wave, while 2021 and part of 2022 are more thematically than statistically comparable within the available corpus.

Digitalization ceased to be optional and became central to business continuity, customer interaction, collaboration, and organizational resilience. Global evidence indicates a faster and more integrated shift toward digital customer experience, partnerships, and people investment, while the Ukrainian context remained more constrained in the depth and pace of strategic integration.

In 2022–2023, strategic planning entered a resilience-oriented phase. Globally, technology has emerged as both a growth opportunity and a source of strategic risk, particularly in terms of disruption, cybersecurity, and talent pressure. In Ukraine, the full-scale invasion fundamentally altered the meaning of digital transformation: it became a condition of operational survival, continuity, and economic resilience rather than simply a modernization pathway. The 2023 leadership materials further suggest a stronger role for partnerships and ecosystem-based adaptation under polycrisis conditions.

The decisive transition occurs in 2024–2025, when artificial intelligence becomes an explicit category of strategic planning in both contexts. Yet the comparison also reveals the paper's main substantive finding: global leaders increasingly frame AI in terms of governance, ethics, regulation, data readiness, and expected returns, whereas Ukrainian leaders approach these technologies more pragmatically, emphasizing productivity, efficiency, security, compliance, cost, implementation feasibility, and workforce adaptation. This suggests that the broad direction of strategic change is shared, but its strategic interpretation is context dependent.

6. Discussion

The findings suggest that strategic planning during 2018–2025 evolved through four broad stages: digitally aware transformation, crisis-driven digital acceleration, resilience-oriented recalibration, and AI-centered strategic planning. Across these stages, technology shifted from a supporting capability to a core strategic variable linked to growth, governance, workforce strategy, risk management, and organizational design. In this sense, the article supports recent scholarship arguing that digitalization and AI are not isolated technological developments but structural forces reshaping the logic of strategy itself.

At the same time, the comparison shows that the strategic meaning of technological change is not uniform across contexts. In the global business environment, digital transformation and AI are increasingly framed in terms of scalable value creation, governance maturity, data readiness, and expected return on investment. In Ukraine, the same technologies are incorporated into strategic planning under conditions of war, institutional inconsistency, labor-market strain, and economic uncertainty. As a result, AI and digital transformation are interpreted not only as engines of competitiveness but also as instruments of resilience, continuity, and recovery. This is the paper's central contribution: Ukraine should be understood not as a delayed follower of the global trajectory, but as a distinct strategic context in which advanced technologies are filtered through the imperatives of survival, security, and reconstruction.

This interpretation also has wider implications for research on strategic planning in unstable environments. It suggests that the move toward an AI-centered strategy should not be analyzed only through the lenses of innovation and governance, but also through the interaction between technology adoption and contextual stress. In environments marked by conflict, institutional disruption, and recovery needs, the strategic value of AI may emerge first through pragmatism, continuity, and labor substitution rather than through large-scale transformation narratives.

7. Conclusions

The study demonstrates that strategic planning between 2018 and 2025 moved from digitally informed transformation toward AI-centered logic. Over time, technology, talent, governance, resilience, and risk management became increasingly interconnected within executive decision-making. While the literature explains why this shift occurred, the comparative evidence presented here clarifies how business leaders prioritized these issues over time and how those priorities differed between Ukraine and the global business environment.

The comparison reveals both convergence and divergence. In both contexts, digital transformation and artificial intelligence have become strategic rather than operational concerns. However, global leaders frame AI more strongly in terms of governance, data readiness, ethics, and expected returns, while Ukrainian leaders interpret it in terms of resilience, security, implementation feasibility, cost, and organizational practicality. This difference is not marginal; it changes the strategic logic of technology adoption.

Accordingly, Ukraine should be treated as a distinct strategic model rather than as a delayed version of the global trajectory. Its case demonstrates that digital transformation and AI can be integrated into strategy not only as drivers of growth and innovation, but also as mechanisms of continuity, stabilization, and recovery under extreme uncertainty. This broadens the understanding of strategic planning in the digital age by demonstrating that context matters as much as technology.

The study has several limitations. It is based on secondary sources and on KPMG leadership materials that vary across years in design, population, and thematic emphasis. For this reason, the analysis relies on harmonized strategic themes rather than directly matched survey variables, and one of the 2023 waves represents a specialized leadership sample rather than a directly equivalent CEO population. The findings should therefore be interpreted as a comparative thematic longitudinal synthesis of executive strategic priorities, not as a strict statistical time series. Future research could strengthen this line of inquiry by combining executive surveys with company-level strategic documents, sectoral case studies, or evidence on financial performance.

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