

Digital Innovation and Sustainable Enterprise Development: Contemporary Perspectives on Management, Accounting, Marketing, and Agribusiness

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ABSTRACT

Digital innovation has become an important factor in enterprise development as businesses face rapid technological changes, evolving consumer preferences, and increasing demands for sustainable business practices, and increasing demands for sustainable business practices. The integration of digital technologies into management, accounting, marketing, and agribusiness activities provides opportunities for enterprises to improve operational efficiency, strengthen decision-making, expand market access, and support sustainable development. This study aims to examine contemporary perspectives on the role of digital innovation in sustainable enterprise development across these four functional areas. A qualitative Systematic Literature Review (SLR) was conducted by reviewing relevant scientific publications concerning digital transformation, digital innovation, sustainable business development, management, accounting, marketing, and agribusiness. The literature was identified from academic databases and selected based on relevance and alignment with the research objectives. The findings indicate that digital innovation contributes to sustainable enterprise development through several interconnected mechanisms, including improved managerial capabilities, more effective accounting information systems, expanded digital marketing practices, and technology-enabled transformation in agribusiness. The literature also indicates that the benefits of digital innovation depend on organizational capabilities, digital orientation, leadership, infrastructure, and the



ability of enterprises to adapt technological resources to their business needs. This study concludes that digital innovation should be viewed not merely as a technological adoption process but as a strategic capability that can support long-term enterprise sustainability across different business functions and sectors.

Keywords: *digital innovation; digital transformation; sustainable enterprise development; management; accounting; digital marketing; agribusiness; SMEs.*

1. Introduction

Digital innovation has become an increasingly important component of enterprise development as technological advancement continues to change the way businesses organize their activities, manage resources, interact with customers, and create value. The adoption of digital technologies provides enterprises with opportunities to improve operational efficiency, strengthen organizational capabilities, and respond more effectively to changes in the business environment. For small and medium-sized enterprises (SMEs), digital transformation is particularly relevant because technological capabilities can support business development while helping enterprises address limitations in resources, market access, and organizational capacity [1]. Digital orientation and the ability to utilize digital technologies have also been associated with sustainable innovation among small businesses, suggesting that digitalization may contribute not only to short-term operational improvement but also to longer-term development [2].

The relationship between digital innovation and sustainability has become increasingly important because enterprise development is no longer evaluated solely through financial performance. Enterprises are increasingly expected to maintain economic performance while considering environmental and social dimensions of sustainability. Digital technologies can facilitate this transition by improving information availability, supporting resource efficiency, and enabling new forms of business processes and value creation. Previous research indicates that digital transformation can contribute to sustainable development among micro- and small-enterprises by enabling businesses to adapt their operations and respond to disruptions in their external environment [3]. Similarly, digital transformation has been associated with improvements in market performance and environmental, social, and governance (ESG) performance among SMEs, suggesting that digital capabilities can connect business competitiveness with broader sustainability objectives [4].

From a management perspective, digital innovation changes how enterprises coordinate resources, make decisions, and respond to changes in their operating environment.



Sustainable digital transformation requires enterprises to develop organizational capabilities that allow technological resources to be integrated into business processes rather than treating technology adoption as an isolated activity. A review of the literature shows that sustainable digital transformation among SMEs is related to organizational performance and is associated with alignment between technological adoption and enterprise capabilities [5]. Digital leadership and innovation capabilities are also important because the use of digital platforms and technologies can generate greater benefits when enterprises possess the managerial capacity to integrate them into their strategic activities [6]. Therefore, digital innovation in management can be understood as a strategic process that connects technological resources with organizational adaptation and sustainable enterprise development.

Digital innovation also has significant implications for accounting and financial management. The digitalization of accounting systems can improve the availability and quality of information used by managers in making business decisions. For SMEs, accounting digitalization can facilitate more efficient information processing, reduce costs, and support managerial decision-making [7]. Digital management accounting systems can further strengthen the ability of enterprises to transform accounting information into useful managerial insights. This indicates that digital innovation in accounting is not limited to replacing manual procedures with digital systems but also involves improving the quality, accessibility, and usefulness of information for organizational decision-making [8]. Consequently, digital accounting capabilities may represent an important organizational resource for enterprises seeking to improve efficiency and support sustainable development.

In marketing, digital innovation has transformed the way enterprises communicate with consumers, promote products, and develop market relationships. The increasing use of social media and digital platforms enables SMEs to reach broader markets while creating opportunities for more interactive forms of customer engagement. Digital capabilities, particularly digital leadership and innovation capabilities, can strengthen the contribution of social media usage to sustainable SME performance [9]. Digital marketing practices have also been associated with business performance and sustainability, demonstrating the growing importance of digital channels in maintaining competitiveness [10]. Furthermore, the utilization of digital marketing can support SMEs in developing competitive advantages while contributing to broader sustainable development objectives [11]. These findings suggest that digital innovation in marketing can support sustainable enterprise development by expanding market reach, strengthening customer relationships, and improving the efficiency of promotional activities.



The importance of digital innovation is also increasingly visible in agribusiness, where enterprises face distinctive challenges related to production, supply chains, market access, and coordination among actors. Digital technologies can facilitate innovation and collaboration among agro-food SMEs, particularly through networking and research and development activities [12]. The relationship between digital transformation and sustainability in agribusiness has consequently become an emerging area of research because digital technologies can influence production processes, business models, and interactions throughout agricultural value chains [13]. Research on modern agriculture further demonstrates that digital transformation encompasses multiple dimensions, including technological, organizational, and operational changes that can contribute to more sustainable agricultural activities [14]. Thus, digital innovation provides opportunities for agribusiness enterprises to improve their adaptability while responding to technological, economic, and environmental challenges.

Although previous studies have provided substantial evidence regarding the relationship between digital transformation and sustainable enterprise development, the existing literature remains fragmented across specific functions and sectors. Some studies emphasize the organizational and strategic dimensions of digital transformation, whereas others focus on accounting information systems, digital marketing, or agribusiness transformation [5], [7], [10], [13]. Recent research also suggests that the effects of digital transformation on sustainable innovation and enterprise performance are influenced by strategic technology adoption, organizational dynamics, and environmental adaptation [15]. This indicates that digital innovation should not be examined solely from the perspective of technology adoption because its contribution to sustainability is shaped by the interaction between technology, organizational capabilities, business functions, and the external environment.

Based on these conditions, a research gap remains in the integration of contemporary perspectives concerning digital innovation across management, accounting, marketing, and agribusiness within a single review of sustainable enterprise development. Existing studies tend to examine these dimensions separately, making it difficult to obtain an integrated understanding of how digital innovation operates across different enterprise functions. This study therefore employs a qualitative *Systematic Literature Review* (SLR) to synthesize the existing literature on digital innovation and sustainable enterprise development. The contribution of this study lies in integrating findings from four interconnected perspectives—management, accounting, marketing, and agribusiness—to identify common mechanisms through which digital innovation may support sustainable enterprise development. The study aims to provide a comprehensive synthesis of contemporary research and identify



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important directions for future research concerning the strategic role of digital innovation in enterprise sustainability.

2. Materials and Method

This study employed a qualitative *Systematic Literature Review* (SLR) to examine contemporary perspectives on digital innovation and sustainable enterprise development across management, accounting, marketing, and agribusiness. The SLR approach was selected because it enables the systematic identification, evaluation, comparison, and synthesis of findings from previously published studies. Rather than collecting primary data from respondents, this study utilized secondary data in the form of scientific publications that discuss digital innovation, digital transformation, enterprise sustainability, and the application of digital technologies in different business functions and sectors.

The literature search was conducted using several academic databases, including Scopus, Web of Science, ScienceDirect, SpringerLink, Taylor & Francis Online, Wiley Online Library, Emerald Insight, and Google Scholar. Additional relevant publications indexed in SINTA were also considered to provide perspectives from the Indonesian research environment. The search process used combinations of keywords such as *digital innovation*, *digital transformation*, *sustainable enterprise development*, *sustainable business*, *SMEs*, *management*, *digital accounting*, *digital marketing*, *agribusiness*, and *digital agriculture*. Boolean operators such as 'AND' and 'OR' were used to combine keywords and broaden or narrow the search results according to the research objectives. Representative search strings were developed by combining terms related to digital innovation, digital transformation, sustainable enterprise development, and the four analytical perspectives.

The literature selection process was conducted using predetermined inclusion and exclusion criteria. Articles were included when they were published in peer-reviewed scientific journals, addressed digital innovation or digital transformation in relation to enterprise development or sustainability, and provided findings relevant to at least one of the four perspectives examined in this study. Relevance was assessed during the screening process based on the predefined inclusion criteria. Articles published primarily between 2021 and 2024 were prioritized to capture contemporary developments in digital innovation, while studies outside this period were considered when they provided important conceptual or empirical foundations. Publications written in English or Indonesian and available in full text were included. Articles that were duplicated, unrelated to enterprise development, focused exclusively on technical issues without organizational or business implications, or lacked sufficient methodological information were excluded from the review.



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Following the identification and screening stages, 15 relevant scientific articles were selected for detailed analysis. Each selected article was reviewed systematically to identify information concerning the author, publication year, research objective, research method, research setting, digital technology or innovation examined, enterprise or sector studied, and principal findings. The extracted information was organized according to the main themes of the research, namely digital innovation in management, digitalization of accounting systems, digital marketing and market development, digital transformation in agribusiness, and the contribution of digital innovation to sustainable enterprise development.

The analysis employed qualitative thematic content analysis. The selected studies were compared based on similarities, differences, and recurring findings concerning the role of digital innovation in enterprise development. The analysis began by identifying relevant concepts and findings from each publication, followed by grouping them into thematic categories. The themes were subsequently compared across the four perspectives to identify common mechanisms and distinctive contributions. Particular attention was given to organizational capabilities, digital orientation, leadership, information quality, operational efficiency, market access, innovation capabilities, networking, and environmental adaptation as factors associated with the effectiveness of digital innovation.

The synthesis process was subsequently used to develop an integrated interpretation of how digital innovation contributes to sustainable enterprise development. Management, accounting, marketing, and agribusiness were not treated as independent areas but as interconnected components of enterprise development. The resulting synthesis was used to identify research trends, areas of convergence and divergence among previous studies, research gaps, and opportunities for future research. This approach allowed the study to move beyond a simple summary of individual publications and provide an integrated perspective on the strategic role of digital innovation in supporting sustainable enterprise development.

3. Result

The systematic review of the selected literature indicates that digital innovation has become an important mechanism in supporting sustainable enterprise development. Across the reviewed studies, digital technologies are not only used to improve operational processes but also to strengthen managerial capabilities, accounting information, market access, innovation activities, and adaptation to changes in the business environment. The findings can be organized into five major themes: digital innovation in management, digitalization in accounting, digital marketing and market development, digital innovation in agribusiness, and the integration of digital innovation with sustainable enterprise development.



Digital Innovation in Management

The reviewed literature indicates that digital innovation contributes to management by improving organizational capabilities and supporting enterprises in responding to environmental changes. Digital transformation enables SMEs to integrate technological resources into business processes and develop new approaches to managing organizational activities [1], [2]. The literature also emphasizes the importance of digital orientation, indicating that enterprises with stronger orientations toward digital technologies are better positioned to develop sustainable innovations [2].

Digital innovation in management is also associated with leadership and organizational capabilities. The use of digital technologies does not automatically generate sustainable performance because enterprises require managerial capabilities to integrate technology into their strategic and operational activities [5]. Digital leadership and innovation capabilities can strengthen the utilization of digital platforms and support sustainable business performance [8]. These findings indicate that the managerial dimension of digital innovation involves not only technology adoption but also the organizational capacity to utilize technology effectively.

Digitalization in Accounting

The literature demonstrates that digital innovation has changed the role of accounting systems from primarily administrative tools into information systems that support managerial decision-making. Digitalization in accounting systems can improve information quality, reduce operational costs, and facilitate decision-making among SMEs [7]. The implementation of digital management accounting systems also provides opportunities for enterprises to process accounting information more efficiently and use the resulting information to support managerial activities [6].

The reviewed studies indicate that accounting digitalization contributes to sustainable enterprise development through improvements in information availability and decision-making efficiency. Reliable and accessible accounting information allows enterprises to monitor financial conditions, evaluate business activities, and make decisions based on more timely information [6], [7]. Therefore, digital innovation in accounting may represent an important internal capability associated with enterprise efficiency and long-term development.



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Digital Marketing and Market Development

Digital innovation has also transformed marketing activities by providing enterprises with digital channels for communication, promotion, and customer interaction. The literature indicates that social media usage can contribute to sustainable SME performance when supported by appropriate digital leadership and innovation capabilities [8]. Digital platforms allow enterprises to communicate with consumers more efficiently while expanding their potential market reach.

The reviewed literature further shows that digital marketing practices are associated with business performance and sustainability [9]. The utilization of digital marketing can also strengthen SME competitiveness and support the pursuit of sustainable development objectives [10]. These findings suggest that digital innovation in marketing extends beyond promotional activities and may be associated with market access, customer engagement, competitiveness, and the ability of enterprises to adapt their marketing strategies to changing consumer behavior.

3.4. Digital Innovation in Agribusiness

The results show that digital innovation has an increasingly important role in agribusiness because technological transformation can influence production, coordination, networking, and value-chain activities. Digital innovation through networking can support innovation activities among agro-food SMEs, particularly through collaboration and research and development projects [11]. Such networking provides enterprises with opportunities to exchange knowledge, develop innovations, and strengthen their ability to respond to changes in the agricultural business environment.

The literature also identifies digital transformation as an emerging component of sustainable agribusiness development. The relationship between digital transformation and sustainability involves technological changes as well as organizational and strategic adjustments within agribusiness enterprises [12]. Research on digital transformation in modern agriculture further demonstrates that digitalization encompasses multiple dimensions that can influence agricultural production and business activities [13]. These findings indicate that digital innovation can support agribusiness sustainability by improving connectivity, coordination, innovation, and adaptation across agricultural value-chain activities.

Digital Innovation and Sustainable Enterprise Development

The synthesis of the reviewed studies demonstrates that digital innovation contributes to sustainable enterprise development through several interconnected mechanisms. First, digital technologies can improve operational and managerial efficiency by supporting



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information processing and organizational decision-making [5], [7]. Second, digital innovation can strengthen market capabilities through digital marketing and social media utilization [8], [10]. Third, digital transformation can support innovation and adaptation, which are important for enterprises operating in changing economic and technological environments [2], [15].

The literature further indicates that digital transformation can connect enterprise performance with broader sustainability objectives. Digital transformation has been associated with market and ESG performance among SMEs, suggesting that technological development can support both competitiveness and sustainability [4]. Digital transformation in SMEs has also been discussed as a mechanism for supporting sustainable development by strengthening enterprise capabilities and enabling adaptation to environmental changes [1], [3]. Thus, the contribution of digital innovation to sustainability extends beyond the implementation of specific digital tools and involves the transformation of organizational capabilities and business processes.

Cross-Functional Synthesis of Digital Innovation

The findings reveal that management, accounting, marketing, and agribusiness represent interconnected dimensions of digital enterprise development. Management provides the organizational direction and capabilities required to implement digital innovation, while accounting digitalization supplies information for decision-making. Digital marketing strengthens market connectivity and customer engagement, whereas agribusiness applications demonstrate how digital technologies can be adapted to sector-specific production and value-chain requirements.

The literature also indicates that the benefits of digital innovation are influenced by organizational and environmental conditions. Strategic technology adoption, organizational dynamics, and environmental adaptation can affect the relationship between digital transformation and sustainable innovation and performance [15]. Therefore, digital innovation should not be understood as a uniform process that produces identical outcomes across enterprises. Its contribution depends on how enterprises combine technological resources with leadership, organizational capabilities, innovation capacity, market strategies, and sector-specific requirements.

Overall, the systematic review identifies digital innovation as a cross-functional capability that can support sustainable enterprise development. The reviewed studies consistently demonstrate its relevance to organizational management, accounting information, market development, and agribusiness transformation. However, the literature remains relatively fragmented because these dimensions are frequently investigated



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separately. The synthesis therefore provides a basis for understanding digital innovation as an integrated strategic capability rather than as a collection of independent technological applications.

4. Discussion

The results of the systematic literature review demonstrate that digital innovation has developed from a technological support function into an important strategic capability for sustainable enterprise development. The reviewed studies consistently indicate that digital technologies can improve enterprise performance through multiple pathways, including organizational adaptation, accounting information quality, market development, and innovation activities. This finding supports the interpretation that digital transformation can be understood as an organizational process in which enterprises integrate technological resources with business strategies and capabilities rather than simply adopting individual digital tools [1], [5]

From a management perspective, digital innovation provides enterprises with opportunities to strengthen organizational capabilities and respond to changes in the external environment. Digital orientation enables SMEs to develop sustainable innovation by aligning technological resources with organizational characteristics and environmental conditions [2]. The findings also indicate that digital leadership and innovation capabilities influence how effectively enterprises utilize digital technologies [8]. This suggests that technology adoption alone is insufficient to generate sustainable development. Enterprises require managerial capabilities that can transform technological resources into operational improvements, innovation, and strategic responses.

The accounting perspective provides another important explanation of how digital innovation contributes to sustainable development. Digital accounting systems can improve information quality, reduce costs, and support decision-making [7]. Similarly, digital management accounting systems allow enterprises to utilize accounting information more effectively in managerial activities [6]. These findings demonstrate that accounting digitalization can strengthen internal decision-making capabilities. Timely and accessible information can help enterprises evaluate their financial and operational conditions and make decisions that are more responsive to changes in business circumstances.

The marketing findings demonstrate that digital innovation expands the ability of enterprises to interact with consumers and develop markets. Social media utilization, when supported by digital leadership and innovation capabilities, can contribute to sustainable SME performance [8]. Digital marketing practices can also support business performance and sustainability by providing enterprises with more flexible channels for market



communication and customer engagement [9], [10]. This suggests that digital innovation may help reduce some traditional limitations associated with geographical market access and provide SMEs with additional opportunities to compete in increasingly digital markets.

In agribusiness, digital innovation demonstrates a sector-specific pathway toward sustainable development. Networking and digital innovation can support collaboration among agro-food SMEs and facilitate research and development activities [11]. Digital transformation in agribusiness can also influence business models, organizational activities, and relationships across agricultural value chains [12]. The multidimensional nature of digital transformation in modern agriculture further indicates that technological development should be accompanied by changes in organizational and operational practices [13]. Therefore, digital innovation can contribute to agribusiness sustainability when technology is integrated with the specific characteristics and requirements of agricultural activities.

An important finding from the synthesis is that digital innovation contributes to sustainable enterprise development through interconnected rather than isolated mechanisms. Digital management provides strategic direction, accounting systems provide information for decision-making, marketing technologies strengthen market connectivity, and agribusiness technologies facilitate sector-specific innovation and coordination. These functions may reinforce one another, as improvements in one area may create opportunities for improvements in another. For example, digital accounting information can support managerial decisions, while digital marketing can generate market information that contributes to strategic planning.

The findings are also consistent with research emphasizing that the relationship between digital transformation and sustainability depends on organizational and environmental adaptation. Digital transformation can contribute to sustainable innovation and enterprise performance when technological resources are aligned with strategic technology adoption, organizational dynamics, and environmental conditions [15]. Similarly, digital transformation has been associated with market and ESG performance, suggesting that digital capabilities can contribute to both competitiveness and broader sustainability outcomes [4]. This reinforces the argument that digital innovation should be treated as a strategic capability rather than merely a technological investment.

The study contributes to the existing literature by bringing together four perspectives that are often examined separately. Previous studies have provided valuable evidence concerning digital transformation in SMEs, accounting, marketing, and agribusiness, but these streams of research often focus on specific functions or sectors [5], [7], [10], [12]. By synthesizing these perspectives, the present study shows that sustainable enterprise development can be



understood as the result of interconnected digital capabilities across organizational functions. The findings therefore provide a broader conceptual perspective on how enterprises can use digital innovation to strengthen competitiveness, adaptability, efficiency, and sustainability.

Nevertheless, the review also indicates that digital innovation does not automatically produce sustainable outcomes. Differences in enterprise capabilities, digital orientation, leadership, infrastructure, resources, and environmental conditions can influence the effectiveness of technological adoption [2], [5], [15]. Consequently, enterprises should evaluate digital innovation according to their strategic objectives and organizational readiness rather than adopting technologies solely because they are considered contemporary or widely used. Sustainable digital transformation requires alignment between technology, people, organizational processes, and long-term business objectives.

Future research can build on these findings by examining the integrated relationship among digital innovation, organizational capabilities, and sustainable enterprise development using longitudinal and comparative approaches. Empirical studies may also investigate how digital innovation produces different outcomes across enterprise sizes, industries, and geographical environments. Particular attention can be given to the role of digital leadership, digital literacy, organizational readiness, cybersecurity, and technological infrastructure as factors that may strengthen or constrain the sustainability benefits of digital transformation.

5. Conclusions

This study concludes that digital innovation represents an important strategic capability for supporting sustainable enterprise development. Based on the systematic synthesis of the selected literature, digital innovation contributes to enterprise development through improvements in management, accounting, marketing, and agribusiness activities. In management, digital technologies support organizational capabilities, innovation, and adaptation. In accounting, digitalization improves information quality, efficiency, and managerial decision-making. In marketing, digital technologies expand market access, customer interaction, and competitiveness. In agribusiness, digital innovation supports networking, collaboration, innovation, and transformation across agricultural activities [1], [6], [13].

The findings further demonstrate that sustainable enterprise development cannot be achieved through technology adoption alone. The effectiveness of digital innovation depends on the ability of enterprises to integrate technological resources with organizational capabilities, leadership, strategic orientation, and environmental adaptation [2], [5], [15].



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Digital innovation therefore needs to be positioned as a strategic organizational capability rather than simply as the implementation of digital tools.

The main contribution of this study is the integration of management, accounting, marketing, and agribusiness perspectives into a single framework for understanding digital innovation and sustainable enterprise development. This integrated perspective demonstrates that digital transformation can create greater value when digital capabilities across different business functions are developed in a coordinated manner. The study consequently extends the existing literature by presenting digital innovation as a cross-functional mechanism that connects operational efficiency, information quality, market development, innovation, adaptability, and sustainability.

Limitations and Suggestions

This study has several limitations. First, the research is based entirely on secondary literature, meaning that the conclusions depend on the availability, quality, and characteristics of previously published studies. Second, the reviewed studies differ in terms of countries, enterprise characteristics, industries, research designs, and definitions of digital innovation and sustainability. These differences limit the possibility of making uniform generalizations across all types of enterprises. Third, the literature remains relatively concentrated on digital transformation and sustainability within specific organizational or sectoral settings, resulting in fewer studies that simultaneously examine management, accounting, marketing, and agribusiness.

Future research should conduct empirical and longitudinal studies to examine how digital innovation contributes to sustainable enterprise development over time. Comparative research across different enterprise sizes, industries, and geographical regions would also provide a stronger understanding of differences in digital transformation outcomes. Future studies may additionally examine digital leadership, digital literacy, organizational readiness, technological infrastructure, cybersecurity, and innovation capabilities as factors that influence the effectiveness of digital innovation. From a practical perspective, enterprise managers should align digital investments with organizational needs and strategic objectives, while policymakers and business-support institutions should strengthen digital infrastructure, digital skills, and access to technological resources to ensure that digital innovation can contribute to inclusive and sustainable enterprise development.



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