

# A Systematic Literature Review of Contingency Theory in Management Accounting and Control Systems (2010–2024)

Norman Silalahi, Sambas Ade Kesuma

Email : [normank@student.usu.ac.id](mailto:normank@student.usu.ac.id), [sambas@usu.ac.id](mailto:sambas@usu.ac.id)

## Abstract

Contingency theory is one of the conceptual frameworks that is widely used in management accounting research and management control systems. This theory assumes that the effectiveness of accounting and control systems cannot be universally determined, but rather is influenced by the compatibility between organizational characteristics and the contextual factors that surround them. Although this theory has been a major reference in various empirical studies, there has not been a systematic review that comprehensively maps how contingency theory is applied, developed, and integrated with other theories in the context of modern management accounting.

This study aims to conduct a **systematic literature review (SLR)** of studies that apply contingency theory in the field of management accounting and management control systems during the **period 2010 to 2024**. This study uses an approach that refers to the guidelines of **Kitchenham and Charters (2007)**, with the stages of planning, implementation, and reporting which include automatic and manual literature search, application of inclusion-exclusion criteria, quality assessment, and data extraction process.

The results of the review show that most studies combine contingency theory with other theories such as *Institutional Theory*, *Resource-Based View*, and *Agency Theory* to strengthen the conceptual foundation. The most frequently studied contextual variables include environmental uncertainty, organizational strategy, company size, and technology support. In addition, the quantitative approach with *Structural Equation Modeling (SEM)* or *Partial Least Squares (PLS)* survey and analysis methods dominated the studies studied.

Theoretically, this study contributes by presenting a comprehensive picture of the development and direction of research based on contingency theory. The results of this study are expected to be the basis for the development of a conceptual model that is more adaptive to organizational dynamics and an increasingly complex business environment.

**Keywords:** contingency theory, management accounting system, management control system, systematic literature review, management accounting.

## INTRODUCTION

The development of an increasingly complex and dynamic business environment requires organizations to have a management accounting system and control mechanism that is able to adapt to changes in external and internal conditions. In this context, **contingency theory** has become one of the most influential theoretical frameworks and is widely used in management accounting research and management control systems. This theory assumes that the effectiveness of a control system cannot be universally determined, but rather depends heavily on the fit between organizational characteristics and contextual factors such as the environment, technology, structure, and strategy faced.

Since its introduction by Fiedler (1964) and further developed by Lawrence and Lorsch (1967), contingency theory has made an important contribution to understanding the relationship between situational variables and the effectiveness of organizational systems. In the field of management accounting, this theory explains how the design of accounting and control systems needs to be adjusted to organizational characteristics and environmental conditions in order to achieve optimal performance. The contingency approach rejects the "one best way" view in managerial practice, and instead emphasizes that each organization needs a system tailored to its individual context.

In its development, contingency theory is not only used as a single framework, but is also often integrated with other theories to enrich conceptual understanding. A number of studies combine contingency theory with *Institutional Theory*, *Resource-Based View (RBV)*, or *Agency Theory* to explain organizational dynamics more comprehensively. This integration emerged as a response to the limitations of classical

contingency theory which was considered not yet fully able to explain the external and social factors that influenced the design of the management control system. Thus, contingency theory is evolving into a more flexible and multidimensional paradigm in explaining organizational behavior.

Although it has been widely used in empirical research, **there has not been a systematic study that comprehensively reviews how contingency theory is applied, developed, and integrated in the context of management accounting and modern management control systems.** Most previous research has focused more on testing relationships between variables or on specific industry contexts, without providing a comprehensive picture of its conceptual evolution and methodological tendencies. As a result, it is difficult to assess how this theory has evolved in the last two decades as well as the potential direction of its future development.

Based on these conditions, this study aims to conduct **a systematic literature review (SLR)** on the application of contingency theory in management accounting systems and management control systems during the **period 2010 to 2024**. This approach is expected to provide a comprehensive understanding of the pattern of application of the theory, integration with other theories, and research methods used in previous studies.

This research is expected to make two main contributions. Theoretically, this study expands the understanding of the dynamics of the application of contingency theory in the context of modern organizations and identifies the direction of theory development that is more relevant to the challenges of the contemporary business environment. Practically, the results of this research can be a reference for academics and practitioners in designing management

control and accounting systems that are adaptive to environmental complexity and uncertainty.

In line with this goal, this study seeks to answer a number of main questions related to the patterns and characteristics of the application of contingency theory in the field of management accounting and management control systems. These questions include the context of research using contingency theories, the models and main variables adopted, other integrated theories, and methodological tendencies used in previous studies. In addition, this study also examines conceptual gaps and potential contingency theory development directions for further research.

## Landasan Theoretis

### 3.1. Basic Concepts of Contingency Theory

Contingency theory emerged as a response to the classical management approach that assumes that there is one *best way* to manage an organization effectively. This view was later opposed by organizational researchers such as Fiedler (1964), Lawrence and Lorsch (1967), and Burns and Stalker (1961), who asserted that the effectiveness of an organization depends on the compatibility between the internal structure of the organization and the external factors it faces. The main principle of contingency theory is that **there is no one optimal control system, organizational structure, or management style for all situations.** Instead, the success of an organization is determined by the *fit* between the characteristics of the organization and the conditions of its specific environment.

In the context of management, contingency theory emphasizes the importance of organizational flexibility and adaptability. Factors such as environmental uncertainty, technology, strategy, and organizational size are the elements that determine the

design of an effective management control and accounting system. Thus, contingency theory provides a framework for understanding how these contextual variables affect decision-making processes and organizational performance.

### 3.2. Contingency Theory in Management Accounting

In the field of management accounting, contingency theory began to be used extensively in the late 1970s to the 1980s as a basis for explaining variations in accounting system design and control. Initial research by Otley (1980) and Govindarajan (1988) became an important milestone in the application of this theory, by examining the relationship between contextual factors (such as strategy, environmental uncertainty, and organizational structure) to the effectiveness of management accounting systems.

Contingency theory is used to answer the fundamental question: "*Why are accounting and control systems that are effective in one organization not necessarily effective in another?*" This approach emphasizes that each organization must adapt its system design to align with its operational and strategic context. Therefore, research based on contingency theory seeks to identify and test the relationship between **contextual variables, management control mechanisms, and organizational performance.**

Various studies have shown that the compatibility between control systems and environmental factors can improve organizational effectiveness. For example, organizations operating in environments with high levels of uncertainty tend to require more flexible control systems and are based on non-financial information. In contrast, organizations with a stable environment are more effective in using a

formal control system that is structured and based on financial performance.

### 3.3. Development and Integration of Contingency Theory

In the last two decades, contingency theory has expanded its meaning and application. Researchers began to combine it with other theories to explain more complex organizational phenomena. For example, integration with *Institutional Theory* helps understand the influence of institutional pressures on the design of control systems, while integration with *Resource-Based View (RBV)* allows for the analysis of the relationship between internal resources and control strategies.

In addition, contingency theory is also used to examine contemporary issues such as digitalization, *sustainability*, and organizational innovation. In this context, contingency theory serves as a flexible framework for understanding how organizations adapt their accounting and control systems in the face of rapid and uncertain environmental changes.

This development suggests that contingency theory has evolved from a deterministic approach to a more **dynamic and contextual** approach, placing the interaction between environmental factors, organizational structure, and technology as mutually influencing elements. Thus, contingency theory remains relevant in explaining the mechanism of organizational adaptation to strategic challenges and external changes in the modern era.

### 3.4. The Relevance of Contingency Theory in the Study of Management Control Systems

Within the framework of management control systems (SPM) research, contingency theory provides a strong

conceptual basis for explaining variations in control practices between organizations. This approach helps answer the question of why an effective control system in one context does not always work in another. This theory is also the main reference in designing a control system that is able to balance the needs of flexibility and control, especially in organizations that face high uncertainty or technological transformation.

Through a contingency perspective, researchers can assess the extent to which the organization achieves *a fit* between the design of the control system and the contextual factors that influence it. Therefore, contingency theory serves not only as an analytical tool, but also as a conceptual framework in the development of theoretical models that are more adaptive to changes in the business environment and modern organizational dynamics.

## RESEARCH METHODOLOGY

This study uses a **Systematic Literature Review (SLR) approach** to identify, review, and synthesize studies that apply **contingency theory** in the context of **management accounting systems (SAM)** and **management control systems (SPM)** during the **period 2010–2024**. This approach was chosen because it is able to provide a comprehensive overview of research trends, theoretical approaches, and directions of conceptual development in the field under study.

The SLR implementation process refers to **the guidelines of Kitchenham and Charters (2007)**, which includes three main stages: (1) *planning*, (2) *conducting studies*, and (3) *reporting results*.

### 4.1. Planning the Review

The planning stage begins with the formulation of the problem and the

determination of the focus of the research. Based on preliminary studies, it was found that although contingency theory has been widely used in management accounting research, there has not been a systematic review that comprehensively maps the pattern of application of this theory, especially in the context of management control systems. Therefore, this study is designed to fill the gap.

To achieve this goal, this study sets **the following research questions (RQ )**:

- **RQ1:** In what context was contingency theory applied in management accounting research and management control systems during the period 2010–2024?
- **RQ2:** What are the contingency variables most often used in these studies?
- **RQ3:** What companion theories are integrated with contingency theory in these studies?
- **RQ4:** What research methods and analysis techniques are most widely used in contingency theory-based research?
- **RQ5:** What are the research *gaps* and directions in the development of contingency theories identified in the literature?

These questions serve as the main guide in the process of searching, selecting, and analyzing literature data.

#### 4.2. Implementation Stage (Conducting the Review)

This stage involves a process of searching and selecting relevant literature. The search was conducted through **an automated search** and **manual search** approach on various leading scientific databases, such as **Scopus, ScienceDirect, Emerald Insight, SpringerLink, and Google Scholar**.

##### 4.2.1. Search Strategy

The keywords used in the search process include a combination of the following terms: "*contingency theory*", "*management accounting system*", "*management control system*", "*organizational performance*", "*fit approach*", and "*contextual factors*". The **AND** and **OR** logic operators are used to expand the search results, for example:

("contingency theory" AND "management accounting") OR ("contingency theory" AND "management control system").

##### 4.2.2. Inclusion and Exclusion Criteria

The selection criteria used to determine the eligibility of the article are as follows:

Criterion	Inclusion	Exclusion
<b>Document type</b>	Scientific journal articles, conference proceedings, and accredited research reports	Popular books, editorials, theses, or articles
<b>Time period</b>	2010–2024	Before 2010
<b>Language</b>	English	Other languages not available in the English version

<b>Research context</b>	Studies that use only contingency theory in management accounting or control systems	Studies that only mention contingency theories without clear or empirical or conceptual application
<b>Availability</b>	Available in full-text	Only abstracts available

##### 4.2.3. Data Selection and Extraction Process

The selection process is carried out in stages, starting from filtering by title and abstract, followed by a full reading of articles that meet the initial criteria. Articles that passed the selection were then analyzed using **a data extraction form that** had been compiled based on *this research mapping file*.

The extracted data elements include:

- Study identity (author, year, and journal)
- Research objectives
- Contingency variables and dependent variables used
- Companion theories
- Research methodology (data type, analysis techniques)
- Key findings and conclusions
- Recommendations for further research

The collected data was then analyzed **descriptively and thematically** to answer each research question (RQ).

#### 4.3. Quality Assessment

Quality assessments are conducted to ensure the validity and credibility of the articles included in the analysis. Five criteria are used in this process, namely:

1. Clarity of the purpose of the research.
2. Compatibility between contingency theory and the analytical framework used.
3. Sufficiency of data and analysis methods.
4. The relationship between the research results and the applied theory.
5. Clarity of the research's contribution to the development of contingency theory.

Each criterion was assessed using an ordinal scale (high, medium, low). Articles

that obtain a low quality score are excluded from the final analysis.

#### 4.4. Reporting the Review

The final stage involves presenting the results of the study systematically to answer each research question. The results of the analysis are presented in the form of **descriptive mapping**, which includes the distribution of articles based on the year of publication, country, companion theory, dominant variables, and research methods. In addition, the results of the thematic synthesis were compiled to illustrate the conceptual trends and directions of the development of contingency theory in the last two decades.

This reporting approach allows the research to provide a comprehensive and in-depth overview of the development and contribution of contingency theory in the field of management accounting and management control systems.

#### Results and Findings

##### 5.1. Overview of Reviewed Studies

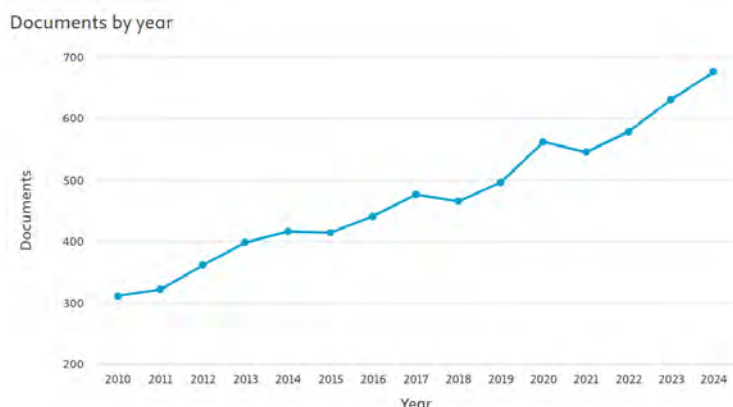
The study analyzed a number of identified articles from various international databases, including *Scopus*, *ScienceDirect*, *Emerald Insight*, and *Google Scholar*, with a publication period between **2010 and 2024**. The selected articles represent studies that use or examine the application of **contingency theory in management accounting and management control systems (SPM)**.

The distribution of articles by year of publication can be seen in **Figure 1**. It can be seen that the number of studies using contingency theory has increased significantly since 2016. This trend shows the increasing attention of academics to the application of contingency theory in understanding the compatibility between environmental factors, strategy, and the

effectiveness of management control systems.

**Figure 1. Distribution of articles by year of publication (2010–2024)**

*Source: Analyze results Scopus (2025)*



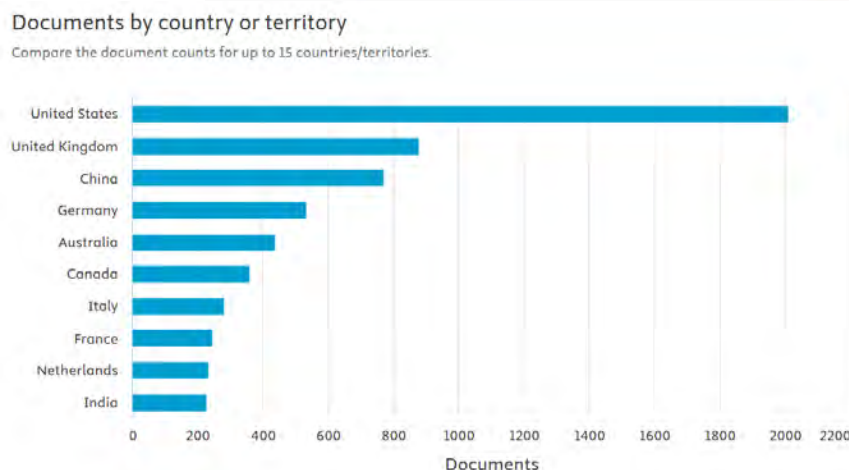
Based on these trends, it can be seen that contingency theory has not only survived as a classic framework, but has also continued to evolve and attract the interest of researchers in the last two decades, especially after the emergence of issues of digitalization and organizational sustainability.

Most of the research came from **Southeast Asia**, specifically **Indonesia and Malaysia**, followed by **the United Kingdom, Australia, and the United States**. The dominance of research from the Southeast Asian region shows the increasing contribution of developing countries in the development and testing of contingency theories in the context of modern management.

Furthermore, the distribution of research by country of origin can be seen in **Figure 2**.



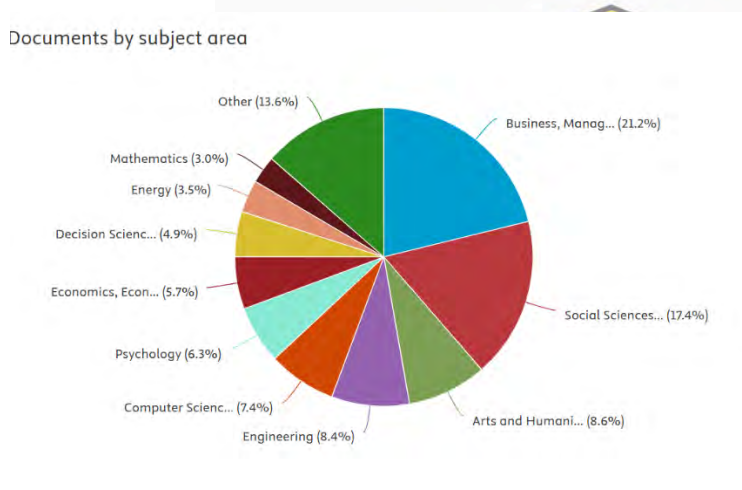
**Figure 2. Distribution of articles by country of origin of research**  
*Source: Analyze results Scopus(2025)*



The distribution also shows that contingency theory has been applied to a wide range of economic and organizational cultural contexts, reinforcing the external validity of this theory in explaining cross-border control practices.

In terms of the field of research, the distribution of articles by *subject area* is presented in **Figure 3**. Most of the studies focused on **management accounting systems (SAM)** and **management control systems (SPM)**, followed by the topics of **organizational performance**, **business strategy**, and **the influence of digitalization on managerial control**

**Figure 3. Distribution of articles by field of research**  
*Source: Analyze results Scopus (2025)*



This pattern confirms that contingency theory has been widely used to understand the relationship between control system design and contextual variables such as strategy, structure, technology, and environmental uncertainty.

on the influence of contingency variables on the design and effectiveness of management control systems.

## 5.2. Research Context and Focus (RQ1)

Based on the results of the synthesis, the majority of the research uses the context of **private sector organizations**, especially manufacturing, service, and technology companies. Some studies have also examined the public sector, although the number is relatively limited. The most commonly used unit of analysis is the **organizational or division level**, focusing

This diverse organizational context reinforces the position of contingency theory as a flexible framework, which can be used to explain the wide variations in the application of management accounting systems. In addition, these results also show an opportunity to expand the application of contingency theory in less explored contexts, such as the public sector, non-profit institutions, or digital technology-based organizations.

### 5.3. Dominant Contingency Variable (RQ2)

From the mapping results, it was found that **the contingency variables** that were most often used in the study included:

1. **Environmental uncertainty**
2. **Organizational strategy**
3. **Firm size**
4. **Technology and information systems**
5. **Organizational structure**

These variables are used to explain how a management control system can be adapted

to certain conditions to achieve effectiveness. For example, organizations that face high uncertainty tend to implement more flexible control systems and are based on non-financial information, while organizations with high environmental stability rely more on formal and financial performance-based systems.

In addition, new contingency variables have emerged that have begun to be studied in the last decade, such as **organizational complexity, innovation orientation, and digitalization support**, which reflect modern dynamics in control system design.

### 5.4. Integration with Other Theories (RQ3)

The results of the analysis show that most studies do not use contingency theory alone, but rather combine it with other theories to strengthen the conceptual foundation. The most commonly used theories along with contingency theories are:

Companion Theory	Integration Objectives
<i>Institutional Theory</i>	Explain the influence of external pressure and legitimacy on the design of the control system
<i>Resource-Based View (RBV)</i>	Connecting internal capabilities with strategy and control system suitability
<i>Agency Theory</i>	Describe the contractual relationship between the manager and the owner in the control mechanism
<i>Dynamic Capabilities Theory</i>	Describe the organization's adaptability to environmental changes

#### Companion Theory

*Technology Acceptance Model (TAM)*

#### Integration Objectives

Used in studies highlighting the adoption of accounting information systems

The integration between these theories suggests that the contingency paradigm has evolved to be more **interdisciplinary and holistic**, with a focus not only on structural fit, but also on the social, institutional, and technological factors that influence the control system.

### 5.5 Methodological Approach

Most of the studies reviewed used a **quantitative approach**, with **the survey and analysis methods of PLS-SEM** being the most commonly used techniques. This approach is considered appropriate to test the relationship between contingency variables and their influence on organizational performance.

However, there is an increase in the number of studies with **qualitative and mixed-methods** approaches in the 2020–2024 period. Qualitative research is generally used to explore organizational contexts in more depth, such as culture, leadership

styles, and controlling behaviors. This shift shows a trend towards a more contextual and reflective approach to research in the study of contingency theory.

#### 5.6. Research Gap and Direction of Theory Development (RQ5)

Based on the mapping results, there are several gaps that need attention in the next research, including:

1. **The limitations of the context of the public sector and non-profit organizations**, which are still rarely used as the object of contingency theory research.
2. **Lack of longitudinal studies**, even though changes in contingency factors are often dynamic and require long-term observation.
3. **The lack of digitalization and sustainability studies** as new variables that can enrich the theory of contingency.
4. **The limitations of methodological integration**, where most studies still use a single quantitative approach.

These gaps open up opportunities for future researchers to expand the application of contingency theory in more complex contexts, as well as develop conceptual models that are more adaptive to environmental and technological changes.

#### 5.7. Summary of Results

Overall, the results of this study show that contingency theory remains a relevant and flexible theoretical framework in explaining the relationship between contextual factors and the effectiveness of management accounting systems. Integration with other theories suggests a conceptual evolution towards a more adaptive and interdisciplinary approach.

These findings reinforce the position of contingency theory as a central paradigm in management accounting research, while also confirming the need to develop models that are more contextual, dynamic, and sensitive to changes in the modern business environment.

#### Discussion

The results of this systematic literature review show that contingency theory remains a key theoretical framework in management accounting research and management control systems. Findings from 2010 to 2024 show that this theory has undergone significant development, both in terms of the application of the concept and its integration with other theories. The following discussion outlines the results of the research based on five research questions (RQ) that have been determined.

##### 6.1. Context of Application of Contingency Theory

Based on the mapping results, contingency theory is most widely applied in research related to the **design of management accounting systems (SAM) and management control systems (SPM)**. The focus of research on this context suggests that contingency theory is still relevant to explain how organizations adapt control mechanisms and managerial information to environmental conditions and strategies faced.

These results are in line with the view of Chenhall (2003) and Otley (2016) who affirm that the effectiveness of a management control system depends on the suitability between structure, strategy, and environmental factors. However, compared to previous research, the latest study shows a broader trend, covering the context of digitalization, *sustainability*, and the public sector. This means that the theory of contingency is now not only used in

traditional frameworks, but has also evolved to explain the more complex phenomenon of modern organizations.

## 6.2. The Most Influential Contingency Variables

The findings show that **environmental uncertainty, organizational strategy, company size, and technology** are the most frequently used contingency variables. This reaffirms the basic premise of contingency theory that the effectiveness of control systems is not universal, but depends on organizational contextual factors.

Research examining the relationship between environmental uncertainty and control system design shows that the higher the environmental uncertainty, the greater the organization's need for flexible and responsive information systems. In contrast, organizations with a stable environment rely more on formal systems that are based on budgets and financial performance.

In addition, the emergence of new variables such as **innovation, organizational complexity, and digital capability** shows that contingency theory continues to adapt to the challenges of the digital era. These results show the direction of theoretical development that is increasingly dynamic and in accordance with the current business context.

## 6.3. Integration of Theories and Interdisciplinary Approaches

Most of the studies analyzed do not use contingency theory alone, but rather integrate it with other theories such as *Institutional Theory*, *Resource-Based View (RBV)*, and *Agency Theory*. This integration demonstrates the efforts of academics to strengthen the conceptual foundation as

well as explain organizational phenomena from various perspectives.

For example, integration with *Institutional Theory* explains the influence of external pressures such as regulations or social norms on the design of control systems, while integration with RBV explains the relationship between internal resources and an organization's ability to achieve optimal performance.

These findings confirm that contingency theory now functions as a **flexible and collaborative** framework, rather than as a single, closed theory. Thus, an interdisciplinary approach is an important direction for the development of contingency theory in the future.

## 6.4. Research Methods and Empirical Trends

In terms of methodology, the results of the study show the dominance of **survey-based quantitative** methods, especially with **Partial Least Squares (PLS)** and **Structural Equation Modeling (SEM) analysis techniques**. This method is commonly used to test the causal relationship between contingency variables and the effectiveness of the control system.

However, there is an increasing trend in the use of **qualitative** and **mixed-methods**, especially in research that focuses on the context of the public sector or social issues of organizations. This approach provides a deeper understanding of the mechanisms of control and managerial behavior that cannot always be explained with statistical models.

This trend suggests that management accounting research is beginning to move from a positivistic approach to a more interpretive approach, which pays attention to social, cultural, and institutional dynamics in the application of contingency theory.

## 6.5. Theoretical and Practical Implications

Theoretically, the results of this study confirm that contingency theory still has high relevance in explaining the relationship between contextual factors and management control system design. However, this theory needs to **be developed in a more dynamic direction**, taking into account technological changes, globalization, and sustainability.

Practically, the results of this study provide insight for managers and practitioners that the effectiveness of the control system is highly dependent on the suitability between organizational strategies, environmental conditions, and internal resources. Therefore, the application of contingency theory in practice needs to consider the specific conditions of the organization so that the control system built truly supports the achievement of strategic goals.

## 6.6. Discussion Synthesis

Overall, this discussion shows that contingency theory has developed into an adaptive paradigm that is able to explain the diversity of management control practices in various organizational contexts. Integration with other theories strengthens the elucidability of this theory, while the emergence of new variables and methods suggests that research based on contingency theories still has ample room for further development.

Thus, it can be concluded that contingency theory remains relevant as a key foundation in modern management accounting research, as well as a foothold for developing control models that are more contextual and responsive to the dynamics of the business environment.

## Research Limitations and Implications

### 7.1. Research Limitations

As a systematic literature review, this study has several limitations that need to be considered. First, although the literature search process has been thoroughly conducted using various major databases such as *Scopus*, *ScienceDirect*, and *Emerald Insight*, **it is likely that there are still relevant studies that have not yet been identified**, especially articles published in national journals or that are not indexed internationally. This can affect the completeness of the study results.

Second, this study **limits the analysis period to 2010–2024**, so that it does not include the development of contingency theory in the previous period. This time constraint is indeed intended to focus the review on contemporary developments, but it potentially ignores the important theoretical contributions of classical research that underlie the evolution of this theory.

Third, although the analysis has been carried out systematically, most of the information used comes from **empirical research that is cross-sectional**, so it does not describe the dynamics of changing the application of contingency theory over time. In addition, this study does not conduct a quantitative assessment of the effects or strength of relationships between variables, but focuses on conceptual synthesis.

Fourth, *the mapping files* used as the main database are **extractive and qualitative**, so the interpretation of the results is highly dependent on the consistency of the author in interpreting the pattern of findings from the literature. Therefore, the results of this study need to be seen as **a conceptual synthesis**, not a universal empirical generalization.

## 7.2. Theory of implication

Theoretically, this research provides several important implications for the development of contingency theory in the field of management accounting and management control systems.

First, the results of this study show that contingency theory is still the main framework in explaining the relationship between contextual factors and the effectiveness of control systems. However, this theory needs to be developed in a more **adaptive and dynamic direction**, taking into account the integration of technological factors, digitalization, and organizational sustainability.

Second, the results of this SLR confirm the need for the development of **a more comprehensive multi-theory model**. The integration of contingency theory with other theories such as *Institutional Theory*, *Resource-Based View*, or *Dynamic Capabilities Theory* has been proven to enrich the explainability of this theory to modern organizational phenomena. Therefore, future research needs to steer contingency theory towards **an interdisciplinary and multi-level approach**.

Third, these findings also indicate the need to **redefine the concept of "fit"** in contingency theory. Fit, meanwhile, has often been interpreted statically as fit, while modern organizations demand dynamic and sustainable fit. A *dynamic fit* or *adaptive fit approach* needs to be developed so that contingency theory remains relevant to rapid environmental changes.

## 7.3. Practical Implications

In addition to the theoretical contribution, the results of this study also have practical implications for managers and practitioners of organizations. First, organizations need to understand that **there is no ideal control**

**system for all conditions**, but rather an effective system must be tailored to the strategy, structure, and characteristics of the respective environment.

Second, in the face of the uncertainty and complexity of modern business, organizations need to develop a flexible management accounting system **based on real-time information**, in order to respond quickly to change. The integration of digital technology and data-based information systems is an important factor in supporting the suitability of the control system with the operational context.

Third, for policymakers and researchers in the field of management accounting, the results of this study can be the basis for developing **an adaptive control framework** that is able to bridge the gap between theory and practice. A control system built on the principle of contingency can help organizations maintain a balance between stability and innovation, as well as improve performance in the long run.

## 7.4. Bagian Synthesis

Overall, although this study has limitations in terms of scope and methodological approach, the results make a meaningful contribution in strengthening the position of contingency theory as one of the main cornerstones in management accounting research. This study opens up opportunities for further research to expand the scope of context, deepen empirical analysis, and develop more dynamic and contextual conceptual models according to the challenges of the digital age.

## Kesimpulan (Conclusion)

This study has conducted **a systematic literature review (SLR)** on the application of **contingency theory** in the field of **management accounting systems (SAM)** and **management control systems (SPM)** during the period **2010 to 2024**. Through an

approach that refers to the guidelines of *Kitchenham and Charters (2007)*, a number of selected articles have been analyzed to identify the context of the application of the theory, the contingency variables used, the integrated companion theories, the research methods applied, and the conceptual gaps that still exist in the literature.

The results of the review show that contingency theory remains one of the **main conceptual frameworks** in explaining the relationship between contextual factors and the effectiveness of management accounting systems. This theory is widely used in research that discusses control system design, performance measurement, and the use of managerial information in decision-making. The application of contingency theory is also increasingly widespread in more modern contexts such as digitalization, sustainability, and control in the public sector.

In general, the studies reviewed show that the most widely used **key contingency variables** include environmental uncertainty, organizational strategy, company size, organizational structure, and technology support. These findings confirm that the effectiveness of control systems depends on the compatibility between contextual factors and organizational characteristics. In addition, most studies combine contingency theory with other theories such as *Institutional Theory*, *Resource-Based View*, and *Agency Theory*, suggesting a **shift towards an interdisciplinary approach** in the development of these theories.

In terms of methodology, research using contingency theory is still dominated by a **survey-based quantitative approach with** Structural Equation Modeling (SEM) and Partial Least Squares (PLS) **analysis techniques**. However, a trend has begun to emerge in the use of **qualitative approaches and mixed-methods**, especially in research

aimed at understanding the social context and organizational behavior in more depth.

Based on the results of the synthesis, this study identifies several **research gaps** that can be opportunities for future research. These gaps include limited research in the public and non-profit sectors, the lack of longitudinal studies that trace changes in contingency factors over time, and the need for further exploration of contemporary issues such as digital transformation and organizational sustainability.

This research provides a **theoretical contribution** by presenting a comprehensive overview of the evolution and direction of development of contingency theory in management accounting. The results of this study strengthen the position of contingency theory as an adaptive and relevant framework in explaining the relationship between organizational context, control systems, and performance. On the other hand, **the practical contribution** of this research is to provide a basis for organizations to design control systems that are in accordance with their respective characteristics and operational environment, so as to be able to increase the effectiveness of decision-making and the achievement of strategic objectives.

Overall, it can be concluded that contingency theory has evolved from a deterministic approach to an **adaptive and dynamic approach** capable of explaining the complexity of modern organizations. The development of this theory in the future needs to be directed towards integration with contemporary theories, application in multi-level contexts, and the use of more diverse methodological approaches so that the understanding of the suitability of control systems and contextual factors can be expanded more comprehensively.

## Bibliography

- Phu, G. N., Thi, T. H., & Nguyen Bich, H. T. (2025). *The impact of cloud computing technology on cloud-based accounting adoption*. Humanities and Social Sciences Communications, 12. <https://doi.org/10.1057/s41599-025-05190-3>. [Nature+1](#)
- Wissawaswaengsuk, P., Kumar, P., Frank, B., & Badir, Y. F. (2025). *The role of trust as the facilitator and contingency factor in the adoption of digital healthcare services: A telemedicine context*. Computers in Human Behavior, 172, 108722. <https://doi.org/10.1016/j.chb.2025.108722>. [ScienceDirect+1](#)
- Mostafiz, M. I., Ahmed, F. U., Ahammad, M. F., & Shakhawat, H. (2025). *Entrepreneurial cognition and artificial intelligence adoption: Contingency role of innovation ecosystem resource mobilization and entrepreneurial bricolage*. R&D Management. <https://doi.org/10.1111/radm.12781>. [Wiley Online Library+1](#)
- Aïssaoui, R., Sipos, N., & Fabian, F. (2025). *A culturally contingent view of the RBV in SME internationalization*. Journal of International Management. Article 101275. <https://doi.org/10.1016/j.intman.2025.101275>. [ScienceDirect+1](#)
- Fontana, R., Perrone, E., & Rapallo, F. (2025). *Zero patterns in multi-way binary contingency tables with uniform margins*. International Journal of Approximate Reasoning. Article 109582. <https://doi.org/10.1016/j.ijar.2025.109582>. [arXiv+1](#)
- Liang, Y., Koo, J.-M., & Lee, M.-J. (2024). *The interplay of environmental dynamism, digitalization capability, green entrepreneurial orientation, and sustainable performance*. Sustainability, 16(17), 7674. <https://doi.org/10.3390/su16177674>. [MDPI](#)
- Saptono, P. B., Khozen, I., Mahmud, G., Hodžić, S., Pratiwi, I., Purwanto, D., & Imantoro, L. W. (2024). *Flourishing MSMEs: The role of innovation, creative compliance, and tax incentives*. Journal of Risk and Financial Management, 17(12), 532. <https://doi.org/10.3390/jrfm17120532>. [MDPI+1](#)
- Mnif, Y., & Gafsi, Y. (2020). *A contingency theory perspective on public sector financial disclosure under IPSAS*. Meditari Accountancy Research. <https://doi.org/10.1108/MEDAR-04-2019-0480>
- Suzuki, Y., Chen, H., & Faires, C. (2025). *Response strategies for demand surges in last-mile logistics: Managing delivery efficiency in volatile environments*. **Journal of Business Logistics**, 46, e70004. <https://doi.org/10.1111/jbl.70004>. [Wiley Online Library+1](#)
- Pacheco-Cubillos, D. B., Boria-Reverter, J., & Gil-Lafuente, J. (2024). *Transitioning to agile organizational structures: A contingency theory approach in the financial sector*. **Systems**, 12(4), 142. <https://doi.org/10.3390/systems12040142>. [MDPI](#)
- Al-Nimer, M. (2025). *Green HRM as a mediator: Strategic management accounting and environmental performance in the Jordanian industry*. **Economics: Innovative & Economic Research Journal**, 13(3). <https://doi.org/10.2478/eoik-2025-0053>