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THE APPLICATION OF CONTINGENCY THEORY IN ACCOUNTING AND MANAGEMENT PRACTICE: A SYSTEMATIC LITERATURE REVIEW FROM 2013 TO 2023

Feby Fitriani Yolanda Siagian [1], Enda Putri Rudangta Meliala [2], Dewi Sartika [3], Adryanni Manurung [4], Iskandar Muda [5], Sambas Ade Kesuma [6]

[1, 2, 3, 4, 5, 6] Master in Accounting, Universitas Sumatera Utara, Jl. Prof. TM Hanafiah 12, USU - Campus Medan, Indonesia

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Corresponding Author

Feby Fitriani Yolanda Siagian,
febyfitriani@student.usu.ac.id

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ABSTRACT

This paper discusses the application of contingency theory in management and accounting. The study also explains the factors influencing contingency theory and how the theory has developed over time. This research uses a systematic literature review (SLR) approach and applies inclusion and exclusion criteria. Data was collected by selecting papers indexed in Scopus from 2013 to 2023. This study aims to examine the development of contingency theory in the application of accounting and management over time.

Keywords: Contingency Theory, Accounting and Management, and Organizational Performance

1. INTRODUCTION

In an organization's management, a managerial control system is necessary to help the organization perform its functions and achieve its objectives. This study discusses contingency theory, the foundation for organizational managerial control. Contingency theory is an approach to management or organizations that suggests no one-size-fits-all method for managing performance or making organizational decisions Siboro et al. (2018).

Contingency theory was first introduced by Fred E. Fiedler in 1964 through his article titled ***"A Contingency Model of Leadership Effectiveness."*** In his article, he argued that there is no single best leadership style for all situations; leadership effectiveness depends on the situation. He also introduced the concept of "FIT," referring to the alignment between leadership style and situational characteristics, emphasizing that a leader must adapt their leadership style to the characteristics of the situation at hand Alfian and Purba (2020).

This systematic literature review article explains contingency theory, addressing the following questions:

Q1: How has contingency theory developed over time?

Q2: How is contingency theory applied in management or accounting?

Q3: How do the factors of contingency theory influence the context of management or accounting?

Q4: How is contingency theory used in various types of organizations?

To answer these questions, this study examines several articles that discuss contingency theory from 2013 to 2023. This systematic literature review aims to add to the literature on contingency theory, which will be valuable for future knowledge and serve as a foundation for future learning.

2. LITERATURE REVIEW

2.1. DEVELOPMENT OF CONTINGENCY THEORY OVER TIME

Contingency theory was first introduced by Fred E. Fiedler in 1964. The development of contingency theory from 2013 to 2023 has seen significant advancements in its application in accounting and management, influenced by factors such as globalization and technological and digital developments. According to Simons and Van der Stede, in contingency theory, "FIT" refers to the alignment between managerial control systems, technology, and the external environment. FIT suggests that a control system's success is determined by its design and how well the system aligns with the organization's goals. The impact of globalization and technological advancements plays a significant role in applying contingency theory to achieve organizational objectives. The role of control systems has become more flexible due to technological developments, as seen with cloud-based ERP systems that help organizations achieve their goals and performance more efficiently.

2.2. APPLICATION OF CONTINGENCY THEORY IN ACCOUNTING AND MANAGEMENT

The application of contingency theory in accounting refers to financial reporting, which is influenced by several factors according to contingency theory. For example, non-listed companies tend to apply simpler or even manual reporting systems, and contingency theory acknowledges that standards such as IFRS, which apply in certain countries, impact financial reporting. In management, applying contingency theory involves decision-making processes that affect organizational performance and the control systems within an organization. The rules implemented are adapted to the organization's leadership style and culture. "According to Fiedler, the effectiveness of leadership styles depends on the match between leadership style and the situational context. He states that no one leadership style is effective for all situations." Therefore, company goals and organizational effectiveness significantly influence the achievement of the company's objectives.

2.3. FACTORS INFLUENCING CONTINGENCY THEORY IN ACCOUNTING AND MANAGEMENT

In practice, contingency theory is influenced by several factors in both accounting and management. In management, it is impacted by organizational structure and environment, where contingency theory suggests that there is no single best way to manage an organization. Decision-making is influenced by culture, company size, environmental uncertainty (e.g., market competition), regulatory pressures, and government policies. Technological factors, innovation, human resources, and leadership styles influence contingency theory, allowing management to implement control systems to achieve performance effectiveness. In accounting, contingency theory impacts how an organization determines the standards for financial reporting, which serves as a basis for decision-making and accountability. Transparency in financial reporting is crucial in this context. Technology played a significant role from 2013 to 2023. It was a key factor in financial reporting, with many organizations adopting cloud-based financial reporting systems and utilizing big data. Environmental Management Accounting (EMA) is also gaining popularity. As stated in the article *"Corporate Theory Cleaner Production Strategy Development and Environmental Management Accounting: A Contingency Theory Perspective"* by Guranthe N. and Lee K.H (2021), EMA has increased significantly. It shows that contingency theory remains highly relevant in the current era and continues to evolve in its application in accounting and management.

2.4. APPLICATION OF CONTINGENCY THEORY IN VARIOUS ORGANIZATIONS

Contingency theory is also applied in various organizations, such as manufacturing companies, service companies, and the public sector (government). In manufacturing and service companies, the focus is often on cost control, customer satisfaction, quality control of products and services, business strategy, and innovation, all of which contribute to improving the control systems to achieve organizational performance effectiveness. In the public sector, the emphasis is on government policies such as IFRS, IPSAS, or PSAP, which are used as controls to improve transparency in financial reporting and decision-making, ultimately affecting the public and enhancing public trust in the government.

3. METHODOLOGY

The research method used in this article is the Systematic Literature Review (SLR) approach. Systematic Literature Review (SLR) is a methodology conducted to identify, evaluate, and synthesize various literatures that are related and relevant to the research subject or topic. SLR aims to summarize the latest evidence on the research topic, identify research gaps, provide recommendations for future studies, and support decision-making. There are three main stages in the development of an SLR: planning, implementation, and reporting. Each stage of the SLR includes specific sub-activities. This study's data collection process was carried out in several phases. The data collection began with formulating the objectives and specifications of the research topic, followed by the researcher gathering and identifying articles/papers relevant to the research topic based on the inclusion and exclusion criteria that had been established.

3.1. INCLUSION AND EXCLUSION CRITERIA

The selection of inclusion and exclusion criteria is necessary to ensure that all articles chosen as the subjects of the study are relevant and aligned with the objectives of this research. Inclusion criteria specify the characteristics or requirements the research subjects must meet to participate in the study. On the other hand, exclusion criteria determine the characteristics that disqualify a study from participating in the research. Table 1 presents the detailed inclusion and exclusion criteria applied in this study.

Table 1

Table 1 Inclusion and Exclusion Criteria in This Study

Inclusion Criteria	Exclusion Criteria
• Published between 2013 and 2023	• Outside the selected time frame
• Written in English	• Not written in English
• Indexed in Scopus	• Not indexed in Scopus
• Available in full text	• Not available in full text
• Published as a paper/article	• Closed access research
• Open access research	• Literature that cannot be translated
• Language and accessibility can be translated	• Not related to the SLR topic
• Involves the use of contingency theory models in business, management, and accounting	• Research replaced by newer studies

Source: Author

3.2. SEARCH STRATEGY

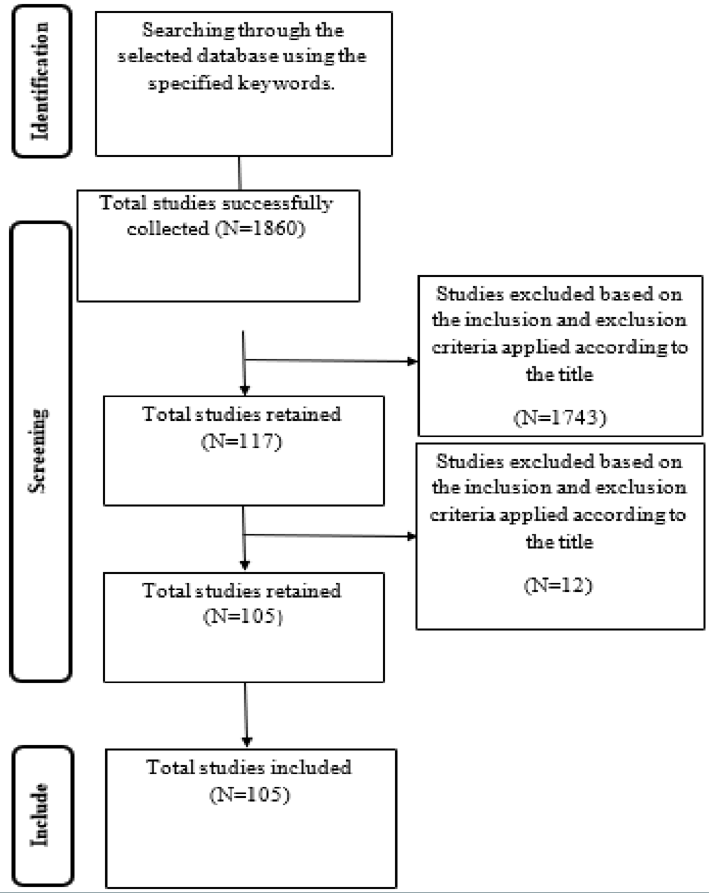
The strategy for searching related articles or papers was carried out through automated and manual searches to ensure the completeness of the data for this research. First, a computerized search was conducted by browsing Scopus-indexed articles or paper websites. The search was based on keywords or terms such as "Contingency Theory," "Contingency," "Management," "Management Accounting," "Accounting," "Company Performance," "Leadership," "Management Control System," "Contingency Factors," "Organization," and other related keywords associated with the research title. Subsequently, a manual search was conducted by reviewing the reference lists from the articles or papers obtained in the automated search. The manual search aimed to find additional relevant articles or papers. Articles or papers identified through the search strategy were then reviewed based on their title and abstracts to ensure they were suitable for inclusion.

3.3. DATA EXTRACTION

At the beginning of the search using various keywords, 1860 articles/papers indexed in Scopus were identified. These articles/papers were then filtered based on the inclusion and exclusion criteria previously established, resulting in the exclusion of 1743 articles/documents that still needed to meet the requirements. After filtering, 117 articles/papers remained, and further extraction was performed based on the focus of this research topic. This stage began with a thorough reading of all 117 articles/papers. Relevant information was then extracted using Microsoft

Excel. The extracted elements in Microsoft Excel included the publication year, authors, article/paper title, research variables, theory used, research methods, research findings, journal name, paper index, notes, and the article/paper URL. After extraction, 105 articles/papers were retained and used as reference data for this research.

Gambar 1



Gambar 1 Proses Identifikasi Artikel

4. RESULTS AND DISCUSSION

4.1. RESULTS

A) GENERAL DESCRIPTION OF THE SELECTED STUDIES

After successfully applying various methods to select articles or papers relevant to this research, further analysis was conducted on the information collected from these papers. Table 2 below provides information on the extraction elements of the selected articles or papers, along with their descriptions.

Table 2

Table 2 Data Extraction Elements and Their Descriptions

Extraction Element	Description
Year	Publication year of each study (2013-2023)
Authors	Authors' names of each study
Title	Title of each study identified during the search period
Variables	Variables used in each study, including dependent and independent variables

Theory/Model	Theory/model used by the selected studies, including those that used only contingency theory or studies combining contingency theory with other relevant theories
Methodology	Identified research methodology adopted, such as quantitative, qualitative, or mixed methods. Also includes data collection strategies and the type of analysis used in the selected studies
Results	Findings and discussions from the selected studies
Journal Name	Name of the journal publishing the selected study
Index	Research index of the selected studies based on their journal publisher
URL Address	Full URL address of the chosen study

OVERVIEW OF PUBLISHING SOURCES

105 articles or papers on applying contingency theory in business, management, and accounting were successfully collected from various Scopus-indexed publishers. Studies using contingency theory published by Taylor and Francis amounted to 32 papers, 26 from Elsevier, 17 from Emerald, and many other studies from different publishers, detailed in Table 3 below. Among all the studies collected between 2013 and 2023, the publisher that published the most studies using contingency theory in business, management, and accounting was Taylor and Francis, with 32 studies.

Table 3

Table 3 List of Publishers and Number of Articles

Publisher	**Number of Articles**
Taylor and Francis	32
Elsevier	26
Emerald	17
IEEE Computer Society	1
Editura Economica	1
Routledge	1
Springer New York LLC	2
Kauno Technologijos Universitetas	2
Primier Publishing, Inc	1
John Wiley & Sons Inc	1
M.E. Sharpe Inc	1
Institute of Electrical and Electronics Engineers Inc	1
Brazilian Institute for Information in Science and Technology	1
Springer Science and Business Media Deutschland GmbH	2
Institute Of Electrical Engineers Inc	1
LLC CPC Business Perspectives	1
Blackwell Publishing Ltd	1
Wageningen Academic Publisher	1
Academic Press	1
Universidade De Sao Paulo	2
Springer International Publishing AG	2
SAGE Publication Ltd	1
Prague Development Center	1
University of Novi Sad	2
IGI Global	1
Horizon Research Publishing	1

Omnia Science	1

REPRESENTATION BASED ON TIMELINE

This study published articles/papers collected and used as supporting data between 2013 and 2023. As shown in Figure 2, of the 105 articles/papers that used contingency theory in business, management, and accounting published from 2013 to 2023, the number fluctuated year by year. Based on the diagram below, from 2013 to 2015, the number of articles/papers using contingency theory was still relatively low, while the increase began from 2016 to 2023. The year 2020 saw the highest number of articles/papers published that applied contingency theory to business, management, and accounting research, totalling 18. This trend indicates that from 2016 to 2023, there has been an increasing interest among researchers in using contingency theory related to business, management, and accounting research

Figure 2

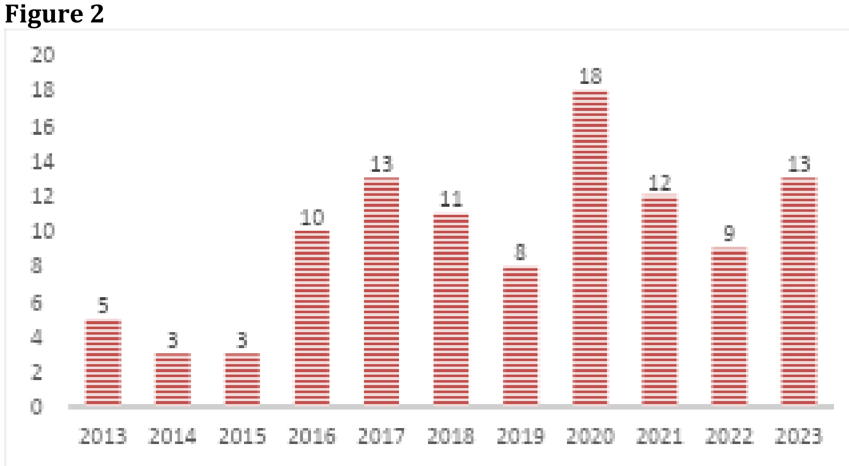


Figure 2 Distribution of Publications (2013-2023)

RESEARCH METHODOLOGIES

The classification of research methodologies used in the selected articles/papers can be seen in detail in Table 4 below, and the percentage of these methodologies can be seen in the diagram below. Of the 105 selected studies, 54 used a quantitative research method, accounting for 51% of the total selected studies. Additionally, 49 studies used a qualitative method, accounting for 47% of the total selected studies. Two studies used a mixed quantitative and qualitative research method, with a survey and interview approach, representing 2% of the selected studies. Thus, the most widely used method in the chosen research is quantitative.

Table 4

Table 4 Research Methodology

Methodology	Strategy	Number of Articles/Papers
Quantitative	Survey/Questionnaire	43
	Survey and Fuzzy	1
	Longitudinal	1
	Structural Equation Modeling (SEM)	1
	Other quantitative research	8

Qualitative	Case Study	13
	Interview	8
	Interview and Case Study	5
	Focus Group Interview	2
	Theoretical Exploration	3
	Literature Review	1
	Literature Review	7
	Other qualitative research	10
Mixed Method	Survey and Interview	2

Figure 3

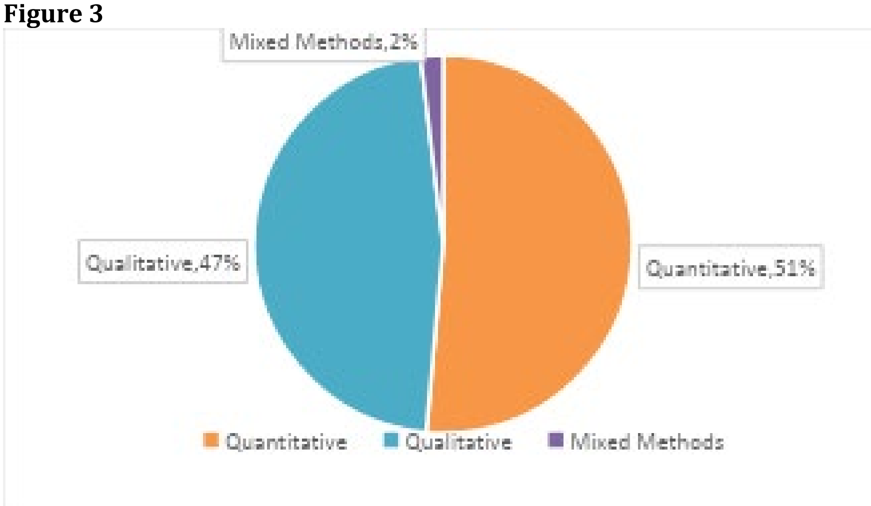


Figure 3 Research Methodology Distribution

APPLICATION OF CONTINGENCY THEORY IN THE CONTEXT OF MANAGEMENT AND ACCOUNTING

The application of contingency theory in management and accounting is closely related. In management, the application of contingency theory is used to assist leaders or managers in choosing the organizational structure, strategy, and leadership style that is most appropriate for the situation of the organization they lead. The success of selecting the organizational structure, strategy, and leadership style will influence the organization's accounting system, particularly in achieving effective and efficient organizational performance.

1) Organizational Structure

Robbins & Judge (2014:231) explain that organizational structure is a framework that shows how tasks or work are formally divided, grouped, and coordinated. Competence in organizational structure will affect the organization itself in achieving reasonable goals. According to contingency theory, an effective organizational structure depends on several situational factors: environmental factors, organizational strategy, and organizational size.

In terms of environmental factors, if the organizational environment is stable, the appropriate structure to implement is hierarchical and formal, whereas, in a dynamic environment, a more flexible and adaptive structure is required. Regarding the organizational strategy factor, strategies can focus on innovation and quality while encouraging employees to complete tasks creatively. In terms of organizational size, if the organization is small, the structure formed should be simple and accompanied by effective communication. In contrast, a larger organization can use a more complex structure but still have adequate communication support.

2) Strategy and Leadership Style

Contingency theory explains that a leader's effectiveness depends on the alignment between their leadership style and the level of control they have in a given situation. Fiedler uses the Least Preferred Co-worker (LPC) scale to measure an individual's leadership style. The LPC scale asks a leader to rate the co-worker they least prefer to work with on a scale of 1 to 8, with 1 being the lowest rating and 8 being the highest, in the following areas:

- Unfriendly or friendly
- Uncooperative or cooperative
- Hostile or supportive
- Reserved or open

The scores are then calculated to determine the leadership style the leader possesses. If the leader's LPC score is low, it indicates that the leader is task-oriented. This means the leadership style focuses on task completion and results, emphasizing structure and control when managing the team. On the other hand, if the leader's LPC score is high, the leader is relationship-oriented. It means their leadership style focuses more on interpersonal relationships, team cooperation, and the well-being of team members.

By applying this theory, leaders in organizations can more easily make decisions regarding the choice of strategy and leadership style relevant to the current situation of their organization.

Contingency theory provides a flexible framework for organizations to adjust their management strategies and accounting systems to their situations. With this approach, organizations can improve operational efficiency and effectiveness, make decisions more relevant to the external and internal environmental context, and optimize the use of resources to achieve strategic objectives.

FACTORS OF CONTINGENCY THEORY IN THE CONTEXT OF MANAGEMENT AND ACCOUNTING

Contingency theory emphasizes that the success of organizational management depends on the alignment between the approach used and the specific situation or factors faced. The factors in contingency theory guide managers and accountants in adjusting their approaches according to the problem at hand. In management, factors such as dynamic and stable environments, strategy, technology, organizational size, and employee characteristics such as skills and experience influence organizational structure and decision-making processes. In accounting, factors such as the business environment, including market regulations and economic stability, organizational strategy, technology, organizational structure, and operational complexity, determine the systems and methods used. These adjustments enable organizations to achieve efficiency and effectiveness in their operations.

APPLICATION OF CONTINGENCY THEORY IN VARIOUS ORGANIZATIONS

The application of contingency theory can be used in various organizations, whether in business-oriented organizations such as manufacturing companies, technology firms, or multinational corporations. This theory is also applied in government organizations, such as traditional government agencies and local development projects. Additionally, contingency theory is applied in nonprofit organizations such as social and religious organizations.

In a study of 105 articles/papers published in Scopus from 2013-2023, the application of contingency theory was predominantly seen in business-oriented organizations, especially manufacturing companies. Manufacturing companies have unique operational characteristics, such as standardized production processes, a focus on efficiency, and a heavy reliance on technology. Contingency theory is applied to provide a framework for adjusting strategy, organizational structure, and management systems in alignment with the situational factors faced by manufacturing companies, helping them achieve synergistic company goals.

4.2. DISCUSSION

Contingency Theory has become one of the key approaches in management and accounting, particularly in understanding the interaction between various situational factors and the implementation of organizational control systems. Based on the results of systematic data analysis, several discussion points regarding the application of contingency theory were identified:

1) The Impact of Situational Factors on Managerial Control
2) Contingency theory emphasizes the importance of aligning situational characteristics with the management strategy applied. In this context, external factors such as competition, government regulations, and technology play a crucial role. For example, organizations operating in dynamic environments use more flexible and adaptive structures than those in more significant or stable environments.
3) The Role of Technology in Control Systems
4) Technological advancements, including cloud-based ERP systems and big data analytics, have transformed how organizations implement managerial control systems. These technologies allow organizations to enhance efficiency, transparency, and flexibility in strategic decision-making. In accounting, technologies such as Environmental Management Accounting (EMA) have become essential for integrating sustainability principles into financial reporting.
5) Variation in Application Across Different Types of Organizations
6) This study also highlights differences in applying contingency theory in the manufacturing, service, and public sectors. In the manufacturing sector, the primary focus is on cost control and quality management. In contrast, the service sector emphasizes customer satisfaction and service innovation. In the public sector, applying this theory is more closely related to transparent and accountable financial reporting policies.
7) The Relationship Between Organizational Structure and Performance Effectiveness
8) An effective organizational structure is a crucial factor in contingency theory. The research findings show that the success of an organizational structure depends on its alignment with factors such as organizational size and the strategy applied. For example, smaller organizations tend to perform better with simpler structures, while larger organizations require more complex structures, though they must remain effective.

9) The Importance of Appropriate Leadership Style
10) Regarding leadership, contingency theory offers insights into how leaders must adjust their style based on specific situations. The LPC scale used to assess leadership style indicates that task-oriented leaders are more suited for high-control situations. In contrast, relationship-oriented leaders are more effective in low-control situations.
11) Research Gaps and Recommendations
12) This study identifies that while contingency theory has been widely applied, there are still areas that require further exploration, such as:

- The synergistic effects between contingency theory and other managerial approaches, such as resource-based theory.
- Advanced technologies, such as artificial intelligence, impact contingency-based decision-making.
- A comparative evaluation of the application of contingency theory in the private versus public sectors.

Based on the findings of this research, contingency theory is relevant and provides a flexible and adaptive foundation for addressing the challenges of modern management and accounting. Future research is expected to provide deeper insights into the potential integration of contingency theory with technological innovations and the dynamics of globalization.

5. CONCLUSION

Contingency theory is essential in modern management and accounting because it allows for the adaptation of systems and strategies to diverse organizational conditions. This research highlights that the success of applying this theory is influenced by internal variables such as organizational size, technology, and structure, as well as external variables like the dynamics of the business environment, regulations, and globalization. The importance of modern technologies such as big data, cloud computing, and Environmental Management Accounting (EMA) in enhancing transparency and efficiency in accounting systems based on contingency theory is emphasized in this study.

This approach is applied differently across various sectors: in the manufacturing sector, the focus is on cost and quality control; in the service sector, the emphasis is on innovation and customer satisfaction; and in the public sector, the focus is on transparency and accountability. Despite the challenges of globalization, contingency theory remains relevant because it adapts to technological and market changes. Aligning leadership style with the organization's situation is key to implementing this theory.

This research encourages further exploration of the role of contingency theory in supporting organizational sustainability and efficiency in facing global challenges, mainly through technological innovation and data-driven management approaches.

CONFLICT OF INTERESTS

None.

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