

INPLASY

Management Control Systems and the Sustainable Development Goals in Universities – Literature review

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ADMINISTRATIVE INFORMATION

Support - University of Canterbury and Umm Al-Qura University.

Review Stage at time of this submission - Formal screening of search results against eligibility criteria.

Conflicts of interest - None declared.

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Amendments - This protocol was registered with the International Platform of Registered Systematic Review and Meta-Analysis Protocols (INPLASY) on 24 October 2025 and was last updated on 24 October 2025.

INTRODUCTION

Review question / Objective RQ1: How has research on MCSs and SDGs in universities developed so far? RQ2: What is the focus and critique of the existing literature on MCSs and SDGs in the university context? RQ3: What are the future research opportunities at the intersection of MCSs, universities, and SDGs?

Rationale Universities play a critical role in achieving the Sustainable Development Goals (SDGs) by integrating sustainability into governance, operations, and education. Management Control Systems (MCSs) provide structures, tools, and processes that help institutions align strategies with sustainability objectives. However, existing research on MCSs and SDGs in the university context remains fragmented. This review aims to synthesize previous studies to identify trends, focus areas, and research gaps.

Condition being studied The condition being studied is the integration and implementation of Management Control Systems (MCSs) in universities in relation to achieving the Sustainable Development Goals (SDGs). This review examines how MCSs support (or not support) strategic planning, monitoring, and performance evaluation toward sustainability in higher education institutions.

METHODS

Search strategy Search terms will include combinations of keywords such as:

(TITLE-ABS-KEY ("management control system" OR "management control systems" OR "MCSs" OR "plan" OR "Rewards and Compensation" OR "culture" OR "administration" OR "management accounting" OR "management practices" OR "management practice") AND TITLE-ABS-KEY ("sustainable development" OR "sustainability" OR "SDGs" OR "sustainable development goals") AND TITLE-ABS-KEY ("university" OR "higher

education" OR "universities")) AND PUBYEAR > 2019 AND PUBYEAR < 2026 AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (SUBJAREA , "BUSI")) AND (LIMIT-TO (LANGUAGE , "English"))).

Participant or population The population addressed in this review includes higher education institutions (HEIs), universities, and academic organizations that have implemented or studied Management Control Systems (MCSs) in the context of Sustainable Development Goals (SDGs). The review focuses on institutional-level practices, policies, and management frameworks rather than individual participants.

Intervention The intervention considered in this review is the implementation and use of Management Control Systems (MCSs) within universities and higher education institutions to support the achievement of Sustainable Development Goals (SDGs). This includes management frameworks, performance measurement tools, sustainability reporting mechanisms, and strategic planning systems related to sustainability governance.

Comparator No direct experimental comparator is applied.

Study designs to be included This systematic literature review will include qualitative, quantitative, and mixed-method studies that examine the relationship between Management Control Systems (MCSs) and Sustainable Development Goals (SDGs) in higher education institutions. Empirical studies, conceptual papers, and case studies published in peer-reviewed journals will be included, while editorials, opinion pieces, and non-academic sources will be excluded.

Eligibility criteria This review will include empirical research papers published between 2015 and 2025 in reputable academic journals indexed in the ABDC Journal Quality List, with a final classification of A or A+. Only articles written in English will be included.

Duplicate records will be excluded. Additionally, review articles, conceptual papers, theses, editorials, and non-peer-reviewed sources will not be considered.

Also, Studies will be excluded if they:

Do not focus on higher education institutions.

Discuss sustainability or management control in a general context without linking both concepts.

Are not published in English or lack full-text access.

Information sources The following databases will be searched: Scopus Web of Science.

Main outcome(s) The main outcomes of this review are to identify and analyze how management control systems (MCSs) in universities influence the implementation and achievement of Sustainable Development Goals (SDGs). The review will focus on:

Types of MCSs applied in universities (e.g., budgeting, performance measurement, strategic planning, monitoring systems).

Impact of MCSs on SDGs in higher education institutions, including operational, social, environmental, and educational dimensions.

Effectiveness and challenges of these systems in promoting sustainability practices.

Timing and scope of outcomes: The review will consider both short-term (annual or project-based outcomes) and long-term effects (institutional adoption, cultural change, strategic alignment with SDGs).

Quality assessment / Risk of bias analysis The quality of the included studies will be assessed using a structured approach suitable for literature reviews in management and education research. Specifically:

Journal Ranking and Indexing: Only studies published in high-quality, peer-reviewed journals (A or A+) will be included, ensuring methodological rigor.

Critical Appraisal: Each study will be evaluated based on:

Clarity of research objectives and hypotheses

Appropriateness of research design (e.g., empirical, case study, survey, qualitative analysis)

Data collection and analysis methods

Relevance to management control systems (MCSs) and SDGs in universities

Bias Assessment: Studies will be checked for potential bias, including:

Selection bias (whether the study sample or case study selection is justified)

Reporting bias (incomplete reporting of results or outcomes)

Publication bias (addressed partially by including only journals of high ranking and reputation)

Any disagreements in quality assessment between reviewers will be resolved through discussion or consultation with a third reviewer.

Strategy of data synthesis "Data from the included studies will be synthesized narratively, categorized according to three main sections: (1) management control systems and universities, (2) SDG implementation and universities, and (3) the intersection of management control systems and

SDGs in universities, following the framework proposed by Malmi and Brown (2008). Trends, research gaps, and strengths/weaknesses of previous studies will be identified to provide a comprehensive overview."

Subgroup analysis Subgroup analyses will be performed based on the type of universities (public vs private), geographical region, research methodology (qualitative vs quantitative), and SDG dimensions (economic, social, environmental, educational).

Sensitivity analysis Sensitivity analysis will be conducted by excluding studies with low methodological quality or incomplete data to assess the robustness and reliability of the synthesized results.

Country(ies) involved New Zealand.

Keywords Management Control Systems; Sustainable Development Goals; Universities; Higher Education; Literature Review; SDG Implementation; Malmi and Brown Framework.

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