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Review

Management Accounting Systems in Higher Education: A Systematic Literature Review Based on Thematic Analysis and Institutional Theory

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Abstract: This study strictly followed the PRISMA 2020 guidelines and conducted a systematic review of 40 studies on management accounting systems (MAS) on higher education institutions (HEIs) that were included in the Web of Science and Scopus databases from 2020 to 2026. In terms of research methods, a combination of bibliometric analysis, thematic analysis, and knowledge mapping methods was employed. The VOSviewer software was used to conduct keyword co-occurrence and clustering analysis, and the distribution of research topics in this field was visualized through network mapping. The analysis results show that in this stage, the research on MAS in HEIs focuses on five core themes: management control system (MCS), performance measurement, cost management and activity-based costing (ABC), digital transformation, and institutional pressure and legitimacy. These themes reflect the current research focus from traditional control and cost tools to the deep interaction of digital empowerment and institutional environment, indicating that this field is undergoing a paradigm shift from "technical efficiency" to "institutional embedding". These findings demonstrate the evolution path of research hotspots in this field and provide clear theoretical references and research gaps for subsequent research (in-depth case studies on the strategic integration of MAS in private HEIs in emerging markets).

Keywords: Higher education institutions; Management accounting system; Management control; Systematic review; VOSviewer

1. Introduction

Higher education institutions (HEIs) are the important carriers of China's education sector. The management accounting system (MAS) and the effectiveness of internal control in these institutions are particularly crucial for ensuring the smooth progress of various tasks such as teaching and research in universities. The comprehensive implementation of the new government accounting system [1] represents a major reform in the field of government accounting in China, aiming to establish a unified, scientific, and standardized accounting standard system and enhance the quality of government accounting information. This institutional change places higher demands on accounting, financial reporting, and asset management in universities, and is accompanied by external pressures such as fiscal austerity, expanded competition for students, digital transformation, and increased accountability requirements. This has led to significant pressure on the MAS in higher education.

Foreign scholars have paid high attention to many issues related to MAS in HEIs and have conducted many valuable studies. For instance, Mawarti and Yaya focused on the management accounting information system (MAIS) of private HEIs and used X University as a research case to explore the role of MAIS in improving operational efficiency and assisting in scientific financial decision-making [2]. Salemans and Budding conducted research on the management accounting and control (MAC) system

of Dutch applied science universities and found that belief-based and interactive control systems were widely used in the strategic transformation and implementation of HEIs, while diagnostic control systems were mainly applied at the decentralized level, aiming to ensure that the operations and financial boundaries of HEIs are not exceeded [3]. Lambovska et al. identified 48 challenges faced by the management control system (MCS) in HEIs and classified them into four categories: growth threats, limitations, misconduct, and stakeholder issues, covering twelve subcategories [4]. Vale et al. systematically reviewed the research on MAC in HEIs from 1981 to 2020, revealing the research trajectory in this field and pointing out that the research mainly focused on management control systems (MCS) and performance evaluation systems (PES), with HEIs implementing MAC tools mainly due to external pressure, and emphasizing that institutional theory is the most commonly used theoretical framework in this field [5]. However, since 2020, the governance environment of global HEIs has further intensified. The impact of the COVID-19 pandemic on the higher education model, the rapid development of digital technology, and the comprehensive penetration of sustainable development concepts have created new trends that make existing research unable to fully reflect the latest developments in the field.

Based on the aforementioned research gaps, the purpose of this paper is to systematically review the latest research status in the MAS field of HEIs from 2020 to 2026, aiming to explore new themes, discoveries, and theoretical perspectives emerging in this field under the interweaving of post-pandemic era, digital transformation, and sustainable development. To this end, this paper raises the following three research questions: RQ1: What are the main themes addressed in studies on MAS in HEIs published between 2020 and 2026? RQ2: What are the main findings reported in these studies? RQ3: Which theoretical frameworks are adopted to explain MAS practices in HEIs?

This paper first elaborates in detail the research context of management accounting and control within HEIs. It uses regulatory, normative and "cultural-cognitive" institutional elements as the analytical framework to explore the application logic of institutional theory and its three branches (NIE/NIS/OIE) in MAS research. Then, it introduces the research methods and literature search strategies, and proceeds to discuss the above three research questions. Finally, it discusses and summarizes the research findings, identifies the shortcomings and gaps in the existing literature, and points out the future directions.

2. Theoretical Background

2.1. Management Accounting and Control

Management Accounting (MA) within HEIs is also known as "internal reporting accounting" in higher education institutions. Its main tasks involve organizing, evaluating, and controlling within the internal organizations of HEIs to confirm, measure, accumulate, analyze, process, and transmit a series of procedures regarding financial data information [6]. The ultimate goal of MA is to serve both the internal economic management of HEIs and to maximize the economic benefits within HEIs. The main work of MA is to closely integrate accounting and management content, and utilize accounting statements to conduct detailed analysis of the internal economic trends and usage of resources within HEIs, laying a good foundation for future management work [7]. By fully utilizing the form of MA statements, it reveals the relationships between various indicators, as well as changes and factors, effectively formulating scientific and reasonable internal resource allocation and usage strategies, providing a reasonable and scientific basis for future economic activities, thereby ensuring the correctness of HEIs' future economic activities.

Looking at the current development process of HEIs, in order to enhance the comprehensive competitiveness of HEIs, many HEIs are expanding their enrollment scope, which has led to increasing investments in various aspects such as enrollment, education, and research. Therefore, it is necessary to attach great importance to budgeting and costs, in order to ensure the sustainable development of HEIs [8]. The main focus of the financial department of HEIs often lies in obtaining relevant funds, but does not pay much attention to the results after the use of funds. MA can comprehensively analyze the results and effects of economic activities, and can collaborate with the financial department to ensure the efficiency of HEIs' financial management. A well-developed MAS can make scientific and reasonable decisions for the development and economic activities of HEIs. Through scientific and reasonable analysis of the efficient operating conditions, and making reasonable analysis and decision-making in the project investment aspect, it helps HEIs' growth and development provide accounting data support, achieving the optimization of fund allocation.

In addition, efficient MAS can provide comprehensive and multi-angle assistance to HEIs in predicting potential risks in future economic activities, effectively avoiding economic risks of HEIs and reducing HEIs' economic losses [9]. Moreover, there are many contents such as budgeting, income

distribution, and loans in HEIs. Under the constraints of MAS, it can provide precise data information to the financial department of HEIs in the first place, helping HEIs' leaders make significant contributions to decision-making.

2.2. Institutional Theory

In his book "Institutions in Economics: Old Institutionalism and New Institutionalism", Malcolm Rutherford (1994) argues that there are two major institutionalist traditions in economics: "The first is the American institutionalism tradition that began in the late 20th century and early 21st century and has continued to this day (despite its ups and downs in terms of popularity and reputation) [10]; One is a relatively new development, but can be regarded as a recurrence and significant expansion of the institutionalist elements (which were overlooked during the intervention period) in classicalism, neoclassicism and Austrian economics. The former is now often referred to as Old Institutional Economics (OIE), while the latter is typically called New Institutional Economics (NIE).

The research methods and ideas of OIE are largely influenced by pragmatism, so pragmatism can be regarded as its philosophical foundation. Pragmatism holds that human knowledge is related to adaptation to the environment. The old institutional school adopted the behaviorist psychology concept of pragmatism, believing that human behavior is rooted in institutional structures, and personal preferences are not subjective and introspective, but derived from the cultural-institutional environment in which people grow. NIE is based on neoclassical economics, although it has made a developed revision of neoclassical economics [11], but the methodology involved is essentially consistent with orthodox economics. They both understand human social behavior from the philosophical perspective of utilitarianism and rationalism (i.e., marginal comparison of costs and benefits).

The theory of institutions originated in the field of economics and soon spread to social sciences such as political science, sociology, and history. New institutional sociology (NIS) as a branch school of institutional theory has been closely related to the study of social institutions and comparative analysis of institutional changes since its establishment [12]. NIS theory holds that institutions are a multi-level stable social structure composed of social symbols, social activities, and material resources, and it contains the following three major elements: laws and regulations, norms, and culture-cognition [13]. Compared with other institutional theories, NIS has a main difference in its definition of institutions: it has an additional constituent level, namely culture-cognition.

The core of institutional theory is the influence of institutions on organizational behavior. Organizational behavior is not only driven by resources and technology, but also constrained by the institutional environment in which it is embedded. The regulatory elements in this theory focus on mandatory rules such as laws, regulations, and policies, which are the most binding part of the institution, and are manifested in multiple external policy environments such as government accounting systems, budget performance management methods, and audit supervision requirements in the HEIs scenario. The normative elements are based on the commonly accepted values and expectations of society, corresponding to the normativity and enforcement strength of internal financial management systems and processes in universities. The "culture-cognition" element refers to the shared cognitive framework and behavioral conventions of social members, manifested as work inertia in traditional MAS in HEIs and professional and information barriers between departments. These three elements interact with each other, not only focusing on the technical deficiencies at the policy level, but also revealing the legitimacy mechanism behind the rules, which is of great significance for understanding how HEIs respond to multiple institutional logic conflicts and accelerate the reform process of MAS in a complex institutional environment.

3. Methodology

3.1. Research Methods

The bibliometric method focuses on the external characteristics of various documents, using mathematical and statistical methods to scientifically identify, comprehensively count and systematically organize the documents, discover the patterns and information contained in the documents, and describe, evaluate and predict the current situation and development trends of science and technology. Information visualization uses computer technology, digital technology and multimedia technology to present information in a dynamic and intuitive way. The scientific knowledge mapping method combines bibliometric methods and information visualization principles to draw, mine, analyze and display the evolution process and structural relationships of scientific knowledge, in order to promote cooperation and in-depth research in science and technology. VOSviewer was developed by the Center for Scientific Research (CWTS) of Leiden University in the Netherlands and officially released in 2010. It is a

completely free bibliometric visualization software based on the JAVA language, specifically designed for building bibliometric network maps. It is one of the most distinctive and influential scientific literature visualization software in recent years. It mainly includes co-author network, co-occurrence network, citation network, literature coupling, literature co-citation network, etc. By drawing scientific knowledge graphs, it presents the key paths of discipline evolution, analyzes the potential driving mechanisms of discipline evolution, and predicts the frontiers of discipline development.

This study follows the PRISMA 2020 guidelines and is based on bibliometric and knowledge mapping methods. Using the VOSviewer 1.6.20, this study conducts keyword co-occurrence and clustering analysis on the literature on MAS research in HEIs. The co-citation analysis of literature is the core function of the VOSviewer visualization software. Through the co-citation clustering analysis of literature, the links between research themes are sorted out, and the key literature (i.e., landmarks and turning points) for the evolution of MAS research in HEIs are identified. On this basis, the frontiers of hotspots and key themes are explored, providing certain references and inspirations for the development of MAS research in HEIs.

3.2. Data Sources

The flowchart of PRISMA in 2020 is based on three steps: identification, screening, and inclusion of literature. See Figure 1 for details. This article selects two databases, Web of Science and Scopus, for searching. These databases contain a large number of publications with high academic influence. The data was collected on July 2, 2026, and the same search process was applied to both databases.

Firstly, literature was retrieved using the following keywords: ("management account*" OR "management control*" OR "management accounting system*") AND ("higher educat*" OR "university*" OR "higher education institution*"), to limit the scope of the research. A total of 83 results were obtained: 28 from the Web of Science database and 55 from the Scopus database. Duplicate content (7 articles) was removed.

Subsequently, based on the research topic and application background, the research fields were screened, and literature unrelated to the topic was excluded. In both databases, the following fields were selected: Business Management and Accounting / Social Sciences / Economics, Econometrics and Finance / Decision Sciences. After screening, the sample was finally reduced to 43 results. Books, conference proceedings, non-English publications, and so-called grey literature were excluded, and the sample was further reduced to 41 articles.

Combining the two databases, 41 results were obtained as the sample, thus completing the first stage of PRISMA (i.e., determining the literature to be evaluated). During the screening stage, the titles, abstracts, and keywords of the remaining 41 articles were read. The results were all related to the topic, but due to the inability to obtain some articles, one was excluded. The final sample consisted of 40 articles. Among them, 11 articles were collected from the Web of Science and 29 from Scopus.

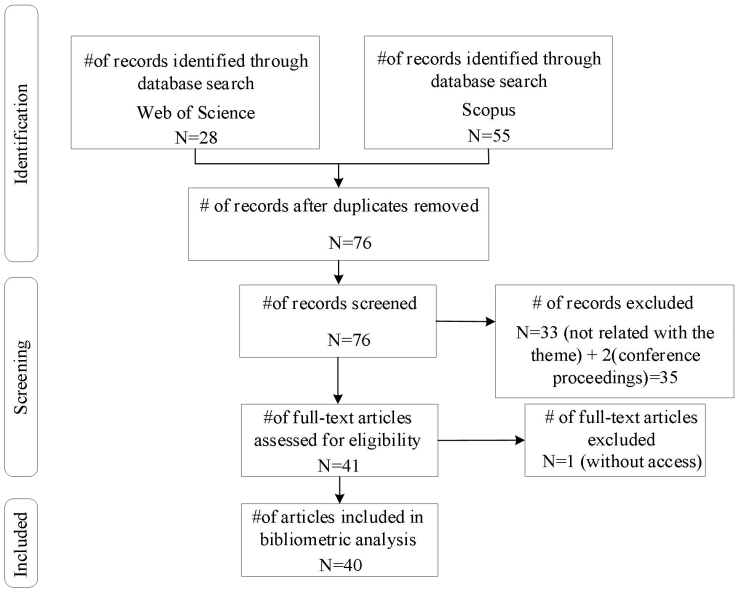

Figure 1. PRISMA 2020 diagram

4. Results

4.1. Descriptive Characteristics of the Sample

(1) Publication volume and trend over time

Publication volume is an important indicator for measuring the research intensity and progress in a field, and it can reflect the degree of researchers' attention to the research hotspots in each field and their dynamic changes. This paper has statistically analyzed a total of 40 English-language literature related to MAS research in HEIs from July 2020 to July 2026. The publication volume and its trend over time are shown in Figure 2. In recent years, the overall publication volume of MAS research in HEIs has shown a downward trend. In 2020, due to the impact of the COVID-19 pandemic on HEIs, the overall publication volume decreased. In the post-pandemic era, the competition among HEIs intensified, and the important role of MAS in the management of HEIs became increasingly prominent. The publication volume reached its highest value in 2022-2023 and then showed a downward trend overall.

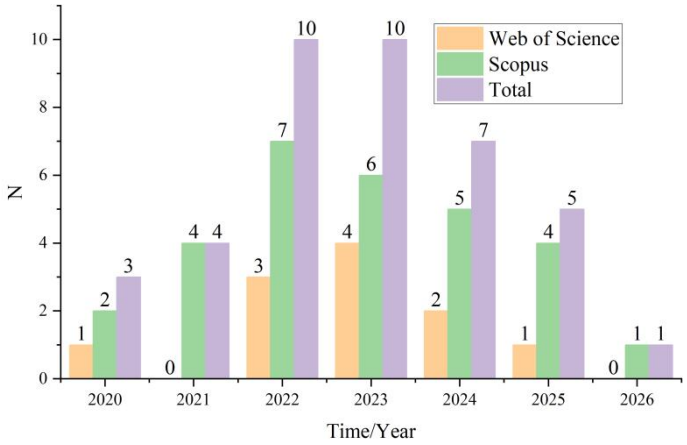

Figure 2. The number of published articles and the trend of changes over the years

(2) Co-citation Analysis of Literature

Co-citation refers to the situation where two (or more) pieces of literature are simultaneously cited by a later piece of literature. In this case, these two papers are said to have a co-citation relationship. The authors with high frequency of co-citation generally have unique insights or significant contributions to a certain research field.

The Cited Reference function in VOSviewer was used to conduct co-citation analysis of the literature in the Web of Science and Scopus databases. A total of 578 cited literature was detected. The top 10 cited literature in the reference list are shown in Table 1. As can be seen from the table, the literature published by Vale, J (with 71 citations) has the highest citation frequency, indicating that this literature has significant influence in the MAS research field of HEIs. This literature reviews the research results based on chance in the past 20 years, proposes a series of propositions about HEIs and MAS, discusses the purpose, elements, meaning of contextual variables, and measurement of related issues, as well as the issues of theoretical development, and considers that ideas based on chance may contain insights from various theories to help management control in HEIs.

Table 1. The top 10 co-cited references in the literature

Citation frequency	Year	First author	Journal
71	2022	Vale, J	Administrative Sciences
41	2022	Li, H [14]	Advances in Multimedia
37	2025	De Villiers, C [15]	Journal of Public Budgeting, Accounting & Financial Management
31	2024	Salemans, L	Financial Accountability & Management
19	2024	Aryawati, N. P. A [16]	Cogent Business & Management
17	2023	Frei, J [17]	Qualitative Research in Accounting & Management
16	2024	Liying, H [18]	Sage Open
15	2020	Anyim, W. O [19]	Library Philosophy and Practice
15	2025	Khudhair, A. H [20]	Cogent Business & Management

(3) Major Publishing Countries

The number of publications from a country can to some extent reflect its level of activity in a certain research field. Based on the data retrieved from the Web of Science and Scopus databases, the top 10 countries in terms of publication volume are listed in Table 2. During the period from 2020 to 2026, the United States ranked first in terms of publication volume (11 articles), the United Kingdom ranked second (6 articles), and Canada ranked third (5 articles). Among the top 10 countries with the largest number of English-language research papers, except for China (3 articles, ranking 6th), all are Western developed countries. This indicates that in terms of research layout, Western developed countries have already taken the lead strategically.

Table 2. Top 10 Countries in terms of MAS research Publication Volume in HEIs

Country	Number of publications
The United States	11
Britain	6
Canada	5
Australia	4
China	3
Netherlands	3
France	2
Sweden	2
Finland	2
Germany	2

4.2. Results of Theme Analysis

Key words are the core summaries of the research topics of the literature. Analyzing the key words of the literature can further study the themes. The higher the frequency of an individual key word, the higher the degree of attention to the related theme, which can reflect the research hotspots in the field. By using the Keyword analysis function in VOSviewer, the analysis of the key words was conducted, and the keyword co-occurrence network diagram as shown in Figure 3 was obtained.

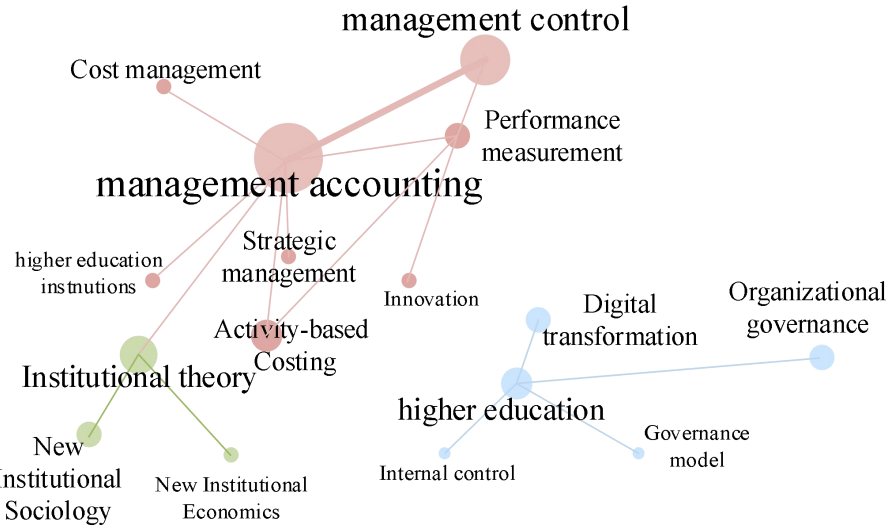

Figure 3. Co-occurrence networks

Through the thematic coding and summarization of the included literature, the MAS research of HEIs from 2020 to 2026 can be condensed into the following five main themes.

Theme 1: Design, Implementation and Challenges of MCS

This is the most continuous research topic in this field. Vale et al. clearly pointed out in their review that management accounting and control research in HEIs mainly focuses on two themes: MCS and performance evaluation systems. Lambovska and Angelova-Stanimirova further focused on the challenges faced by MCS, identifying 48 specific challenges through systematic literature review and

classifying them as: growth threats, limitations, improper practices and stakeholder issues. Among these challenges, the human resource issue ranks first, organizational constraints and management participation rank second, and technology integration and lack of technical training rank third. This study shows that the effective operation of MCS in HEIs not only faces technical obstacles, but deeper challenges stem from institutional factors such as organizational capabilities, management commitment and stakeholder coordination. Fachrudin, A et al. further focused on the research trends of MCS and ultimately identified five important themes: MCS, performance management, performance evaluation, human resource management and performance measurement [22].

Theme 2: Performance Measurement and Evaluation

This is the core theme of MAS research in HEIs. Research since 2020 has shown a significant trend of shifting from "technical optimization" to "institutional criticism". Phong et al. evaluated the impact of strategic management accounting (SMA) on the operational performance of public universities in Vietnam and identified 7 indicators: strategic application (AD), strategic planning (LKH), strategic management accounting (KT), financial indicators (TC), non-financial indicators (PTC), reporting strategy (BC), and strategic management decision (RQD); among them, AD, KT and TC had a significant impact on performance [23]. Marlina and Tjahjadi focused on the role of strategic management accounting in enhancing university performance, emphasizing the integration of multiple links through knowledge capital, financial statement consistency, stakeholder behavior, quality management system and balanced scorecard methods to achieve university performance goals [24].

Theme 3: Cost Management and Activity-Based Costing (ABC)

The application of ABC in HEIs is one of the most concentrated technical issues in research since 2020. Borges et al. pointed out that the reform of New Public Management (NPM) has driven significant changes in MAS in HEIs. As one of the tools in MAS, the research trend of ABC application in HEIs mainly focuses on the implementation of ABC as a cost control method, time-driven activity-based costing (TDABC), and the application of ABC in health services [25]. Zaçaj and Lamani systematically reviewed the adoption of ABC in European HEIs, indicating that ABC allocates costs to specific activities, enabling a more detailed understanding of resource utilization, especially in complex environments such as HEIs [26]. Căpușneanu et al. tested and implemented an ABC model in a private HEI and found that it is flexible and can perfectly adapt to the needs or provided products of customers [27]. It can be seen that as one of the tools of MAS, ABC is of great significance for the implementation of MAS in HEIs. However, there are still significant research gaps in this field, and most studies are mainly conducted in non-education sectors. The practical application research of ABC in HEIs is still limited.

Theme 4: Digital Transformation and MA Innovation. Since 2020, digital technologies such as big data and artificial intelligence have developed rapidly, making digital transformation an emerging and rapidly growing topic in MAS research within HEIs. Borges et al. believe that the rapid development of digital technologies is profoundly influencing the duties and work content of accountants [28]. Firman et al. conducted a systematic review of digital financial innovation (DFI) in HEIs and found that the use of digital systems in budgeting and decision support has surpassed factors such as trust and perceived legitimacy; this study integrated the institutional theory, organizational preparedness, and the integrated technology acceptance model (UTAUT) framework to analyze institutional pressure, preparedness conditions, and user acceptance factors; the study found that the synergy between governance, preparedness, and trust can strengthen MAS improvement, while inconsistency will hinder adoption [29]. The above research indicates that digital transformation is not only a technical issue but also a systemic change involving organizational governance and institutional capabilities.

Theme 5: Institutional Pressure, Legitimacy, and MAS Transformation

Since 2020, research has continued to focus on the shaping effect of external institutional environments on MAS in HEIs. Ruiz-Blanco et al. explored the impact of mandatory, normative, and imitative pressures on the organizational sustainable control system, finding that normative pressure is the most effective homogenizing force, followed by imitative pressure; therefore, policy makers should be more cautious in regulation and should focus on non-mandatory mechanisms [30]. From the perspective of institutional pressure, conducting MA work requires breaking through the traditional MAS framework and establishing a power restraint mechanism, clarifying the rights and responsibilities of accounting management work, and truly demonstrating the functions and advantages of MAS in HEIs. Utilizing MAS in HEIs to improve the internal management work of HEIs and laying a good foundation and guarantee for the reform of university education and the sustainable development of universities [31].

4.3. Key Findings

Based on the above thematic analysis, the main findings of MAS research in HEIs from 2020 to 2026 are summarized as follows:

(1) The strategic role of MAS in HEIs is increasingly prominent, but its implementation faces

systematic challenges. MAS has become an indispensable tool for university internal control, and its implementation faces multi-dimensional systematic challenges such as human resources, organizational constraints, and technical integration [32]. MAS involves complex accounting analysis and tools, and non-accounting personnel's understanding of such professional content is relatively limited. Moreover, business departments in HEIs have only limited understanding of accounting work, focusing only on accounting reporting, and lack the motivation to deeply participate in business. This gap between professionalism and understanding increases the systematic challenges of implementing MAS in HEIs [33]. At the same time, the financial departments in HEIs have long adhered to the professional principles of risk avoidance and compliance, emphasizing the rigor of audits; while other departments in HEIs, such as teaching and research, place greater emphasis on efficiency and tend to expect convenient and flexible work support when interacting with the financial department, but do not attach enough importance to compliance and risks. The transformation of MAS requires accountants to shift from "supervisory controllers" to "business partners", which directly poses challenges to their traditional professional role identity and behavioral norms [34].

(2) Performance measurement is in a tension between "instrumental rationality" and "institutional criticism". On the one hand, performance measurement is regarded as a tool for improving efficiency and accountability; on the other hand, the research reveals that performance indicators may have the "Failed Promises" effect in HEIs. Some scholars, when analyzing the impact of MA on HEI decisions, proposed a new research topic - the preference for subjective performance evaluation and its impact on employee effort. This performance evaluation is caused by preferences, forgiveness, performance evaluation pressure, and asymmetric adjustment of risks, and is anchored to objective indicators or previous performance. When managers realize the strategic relevance of performance indicators, rather than simply presenting these indicators to them, these performance indicators play an important role in making better decisions. The effect of performance measurement in HEIs is far from a linear "improvement", but rather a contradictory institutional process.

(3) The practical application of ABC in HEIs is still relatively limited, but existing studies have shown that it is highly effective in enhancing cost visibility.

(4) Digital transformation is reshaping MAS practices, but institutional preparedness is the key bottleneck. From a practical perspective, the integration and matching of traditional MAS in HEIs are relatively poor, and information will suffer varying degrees of loss and distortion during transformation and filtering, significantly reducing its effectiveness and timeliness. The "information island" phenomenon is severe, unable to meet the requirements of multi-dimensional data analysis. Moreover, there are obvious gaps between accounting data and business data, making it difficult to trace financial results back to the business source and implementing dynamic risk monitoring. On the other hand, there are obvious gaps and lags in policies and regulations. The external institutional pressures such as NPM reform and the implementation of China's new government accounting standards have become the main driving forces for the transformation of MAS practices in HEIs [35]. However, digging deeper to the root, the inherent thinking patterns within HEI organizations constitute the deepest obstacle in the MAS practice transformation process. The leadership group has insufficient understanding of the strategic value of MAS work. Due to the failure to incorporate the digital transformation of MAS into the core decision-making process, the business departments regard the finance department as a supervisory department and have a low willingness to provide business data. Over time, an inherent cognitive tendency of HEIs to focus on accounting and neglect management has gradually formed within the organization [36]. Additionally, the widespread culture in the HEIs sector of emphasizing research over management, as well as the stable expectations under the public institution system, have diminished the urgency for HEIs to undergo transformation [37].

4.4. Application of the Theoretical Framework

Vale et al.'s research indicates that the institutional theory is the most commonly adopted theoretical framework in the field of MCS and related areas within HEIs. The research conducted from 2020 to 2026 continued this trend. The regulatory elements of the institutional theory involve the use of mandatory laws, policies, and formal rules to constrain and regulate organizational behavior, featuring characteristics of enforceability, tool nature, and external constraints. In terms of the MAS within the internal structure of HEIs, this is manifested through an external mandatory regulatory system for accounting behavior and administrative supervision and accountability mechanisms. The current policy and regulatory system guiding the operation of MAS within HEIs focuses on ensuring the safety of financial funds and regulating budget execution.

Therefore, the transformation of MAS within HEIs should be led by institutional innovation. Through the revision of school charters, the introduction of special reform plans and other authoritative documents, and the compilation of detailed job descriptions, the expansion of accounting functions can be achieved.

The traditional positioning of accounting supervision should be upgraded to a strategic collaborative functional system, requiring MA work to deeply integrate into the top-level design of HEIs' development. Conducting financial feasibility analysis in the strategic planning stage, implementing dynamic resource allocation in the field of discipline construction, and providing full life-cycle financial support for major projects. The transformation of the role of accounting personnel is particularly crucial. It requires accounting personnel to shift from being the supervisor of implementing the system to being a strategic partner with business insight, through methods such as constructing financial forecasting models, designing resource allocation plans that maximize benefits, and establishing an economic activity benefit assessment system, to provide forward-looking and practical decision support for management. This dual change in function and role not only requires the formal confirmation of institutional texts but also needs to break the path dependence of organizational entities on financial work through continuous advocacy and training, and form a consensus on the value of the new MAS.

Although the institutional theory still dominates, research since 2020 has begun to introduce or integrate other theoretical perspectives. For example, Mawarti and Yaya, based on the resource-based theory (RBV), explored the challenges and benefits faced by private HEIs in implementing MAS. The UTAUT model was integrated into the institutional theory framework to analyze the user acceptance factors in technology adoption; mixed organizational theory was used to analyze performance measurement practices under competitive institutional logic. Additionally, the organizational readiness theory was also incorporated into the analytical framework. This trend of theoretical diversification indicates that the field is moving from a single institutional explanation to a more comprehensive theoretical dialogue to capture the complexity and multi-dimensionality of MAS practices within HEIs.

5. Conclusion

Based on a systematic review and analysis of the literature on MAS in HEIs from 2020 to 2026, it was found that the research topics have expanded from "technical operations" to "governance systems". Although traditional issues such as cost management (ABC), performance measurement, and internal control still persist, the research focus has clearly shifted to the systemic challenges faced by MCS and the governance reconfiguration triggered by digital transformation. The institutional theory still serves as the main research framework for this topic, but other theoretical perspectives are becoming increasingly diverse. NIS remains the most mainstream theoretical framework for analyzing the MAS practices in HEIs due to its explanatory power on the legitimacy mechanism. At the same time, the introduction of perspectives such as RBV and UTAUT models reflects that the field is moving from a single institutional explanation to cross-theory dialogue to respond to the multi-dimensional complexity of MAS practices.

Of course, we have also summarized the shortcomings and gaps in the existing literature. These include: 1) Empirical research in emerging markets/Asian contexts is still limited. The statistical results from the main publishing countries show that the top three countries publishing in this field from 2020 to 2026 were the United States, the United Kingdom, and Canada. Among the top 10 countries, Western developed countries occupied the leading position, which led to limited empirical research in this field in emerging markets/Asian contexts. 2) The MAS strategic integration process of private/charter higher education institutions lacks in-depth qualitative case studies. 3) There is still room for further exploration of the institutional theory in explaining the "depth" of MAS adoption (ritual vs. substantive integration). To address these issues, in the future, a research design that can capture contextual specificity, process dynamics, and institutional complexity is needed. A deep single-case study focusing on the MAS strategic integration in private HEIs in emerging markets (such as China) is also needed to deepen the explanatory power of the institutional theory on the "depth" of MAS transformation in HEIs.

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