Business Management
Vol. 5 No 4 November 2026
p-ISSN:2828-7606, e-ISSN:2828-8203
Link: https://ejournal.mandalanursa.org/index.php/Bisnis

Integration of The Sustainable Development Goals into the Management Control System at Universitas Padjadjaran

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Article Info
Article history:
Received: 28 Agustus 2026
Publish: 1 November 2026

Keywords:
Management Control System;
Sustainable Development Goals;
Decoupling;
Higher Education;
Public Sector Accounting.

Abstract
This study analyses the extent to which the Sustainable Development Goals (SDGs) have entered the management control system of Universitas Padjadjaran, a legal-entity state university in Indonesia, by tracing the agenda through the internal instruments that govern the institution rather than through the external reports by which university sustainability is ordinarily judged. Using a qualitative single-case design, the study examined the strategic plans for 2020–2024 and 2025–2029, the performance agreements and performance reports for 2023–2025, the 2023 and 2024 SDGs Reports, and Rector Regulation No. 20 of 2024, supported by in-depth interviews with an internal informant and an academic informant. Presence of the agenda was assessed at four control stages against criteria derived from the management control package of Malmi and Brown, and the resulting pattern was interpreted through the concept of decoupling, with data analysed following Miles and Huberman. The integration criteria are satisfied only at the strategic planning stage. Sustainability appears in the vision statement, in a strategic objective, in three priority programmes, and in two of the ten strategic-plan indicators, whose targets extend to 2029. Neither indicator enters the annual performance agreement in any of the three years examined, neither is measured, and the achievements reported for them appear in the list of awards rather than in the table of indicator achievements. The control chain therefore breaks at a single identifiable point, the transition from the five-year plan to the annual performance contract, while the agenda continues on a disclosure track that does not intersect the internal control sequence. The finding locates policy–practice decoupling at a specific joint within the control package and indicates that the remedy lies in a mapping device between plan and contract rather than in further statements of commitment.

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1. INTRODUCTION

A decade into the 2030 Agenda, progress towards the Sustainable Development Goals (SDGs) remains uneven. Of the 139 targets for which trend data exist, only 36 per cent are on track or making moderate progress, 49 per cent are advancing too slowly, and 15 per cent have regressed below their 2015 baselines (United Nations, 2026). The constraint no longer lies in securing commitment but in converting it into programmes, resource allocation, and results that can be measured. Universities occupy a distinctive position in that conversion, both as producers of the knowledge sustainable development depends on and as organisations that can demonstrate the agenda in their own operations (SDSN Australia/Pacific, 2017). Recognition of that role has been formalised through international rankings and through the SDG reports many universities now publish.

None of these signals establishes that the agenda has entered the way a university is managed. Surveying 128 members of higher education institutions across 28 countries, Leal Filho et al. (2023) found awareness of sustainable development widespread while the emphasis placed specifically on the SDGs remained limited. A commitment shapes an organisation only when it occupies a place in the system that determines where resources are allocated, whose performance is measured, and which achievements are evaluated. Malmi and Brown (2008) conceive of that system as a package of five elements — planning, cybernetic, reward and compensation, administrative, and cultural controls — no one of which can be understood in isolation, so that an agenda may be stated in a strategic plan and never reach the budget or the performance measure. Merchant and Van der Stede (2017) specify what must happen for an agenda to be controlled through results: a performance dimension is defined, performance is measured, targets are set, and consequences follow. An agenda completing the first two steps but not the last two has an account of itself without a mechanism to direct behaviour.

The relationship between sustainability and management control has been theorised principally in corporate settings. Gond et al. (2012) map the several paths by which a sustainability control system becomes integrated into strategy or is marginalised, while Crutzen et al. (2017), applying the Malmi and Brown framework empirically to large European firms, found that all the firms studied deploy sustainability management controls but differ in pattern, and Traxler et al. (2020) showed that sustainability reporting and management control ordinarily influence one another reciprocally. Closest to this study, Florêncio et al. (2023) applied the Malmi and Brown package to SDG integration at a Brazilian company and found all five elements in use. In higher education the picture is thinner: Roos and Guenther (2020) identified a major weakness in the environmental sustainability management of universities and argued for a shift from measurement to management, while de Villiers et al. (2025) noted constraints of data, resources, coordination, and competing priorities in university SDG reporting. Bebbington and Unerman (2018) argue that accounting has an enabling role in achieving the SDGs, since attainment depends on translating global goals into organisational measures and accountability.

That translation is codified in the Indonesian public sector. Article 5 of Presidential Regulation No. 29 of 2014 names the strategic plan and the performance agreement as the first two of six components of the government performance accountability system, followed by measurement, data management, reporting, and review. Those provisions address ministries, agencies, and regional working units, so a legal-entity state university (perguruan tinggi negeri badan hukum, PTN-BH) is not their direct addressee; Universitas Padjadjaran nonetheless lists the regulation among the legal bases of its own performance report, so the framework applies because the university adopted it. Its technical guidance requires that performance indicators be aligned across organisational tiers, and prescribes that a performance report compare realised performance with the medium-term targets set in the organisation's strategic planning document. Yet the content of a PTN-BH performance agreement is drawn from key performance indicators set by the ministry, so the university writes its five-year plan itself while receiving the indicators of its annual contract from outside, and the continuity the regulation assumes must be constructed by the university. Salomo and Rahmayanti (2023) document the institutional difficulties accompanying reform of this accountability system.

Three gaps follow. Work on management control and sustainability is largely corporate and, where the package framework has been applied to the SDGs, has been applied to a firm that writes its own performance measures. Work on higher education establishes that internal management is weak without showing at which point in the control chain it fails. And Indonesian research treats the two subjects separately. This study addresses all three by

tracing the SDG agenda through the internal control instruments of Universitas Padjadjaran, a PTN-BH whose Statute names continuing development (pengembangan yang berkelanjutan) among the six foundational values of the Tri Dharma in Article 3(2) — a provision cited in the preamble of Rector Regulation No. 20 of 2024, issued specifically to govern SDG achievement — and by supplying a staged criterion that identifies where an agenda stops rather than whether it is mentioned. The study pursues three objectives: to analyse how far the SDGs are integrated into the process of management control; to analyse how the position of the SDGs shifted between the 2020–2024 and 2025–2029 strategic plans; and to identify the factors supporting and constraining that integration.

2. METHOD

Research Approach

The study adopts a descriptive qualitative design with a single-case study strategy (Yin, 2018), because the object of study is the position an agenda occupies within an organisational process, expressed in the wording and structure of documents and in the accounts of those who work with them. The unit of analysis is the integration of the SDG agenda into the management control system at university level, with the SDGs treated as a single organisational agenda covering all seventeen goals. Following Malmi and Brown (2008), the analysis concentrates on planning and cybernetic controls, the elements expressed in the university's formal instruments, while the remaining three are examined where the findings bear on them.

Type and Sources of Data

Secondary data consist of five official documents representing each stage of the control process: the strategic plans for 2020–2024 and 2025–2029; the performance agreements for 2023, 2024, and 2025; the performance reports for the same years; the 2023 and 2024 SDGs Reports as a comparator representing external disclosure; and Rector Regulation No. 20 of 2024. The performance agreement is not published separately but reproduced within the performance report for the corresponding year. Annual documents were examined to 2025 because the 2026 performance report had not been issued. Primary data consist of in-depth interviews. Four informants were intended; two were interviewed, namely the Head of the Centre for Sustainable Campus Development, Environmental Safety and Security as the internal informant and a management accounting lecturer as the triangulating informant. Because no account was obtained from those who draft the plan, set annual targets, or conduct measurement, the interviews explain and interpret patterns established in the documents rather than serving as the primary basis of proof.

Data Analysis Techniques

Analysis followed the interactive model of Miles and Huberman (1994). Material was coded against categories derived from the planning and cybernetic elements of the control package and from the concept of decoupling. Presence of the agenda was recorded on two layers: explicit presence, where the terms SDGs or sustainable development appeared directly within an objective, indicator, target, or statement of achievement; and substantive alignment, where a formulation did not name the SDGs but corresponded in content to one of the goals. Keyword tracing served as a locator rather than a measure, because the university uses the word berkelanjutan in at least three distinct senses, so every occurrence was read in context and classified by meaning.

Presence was then assessed at four stages of the control process. Integration at the strategic planning stage requires that the SDGs be reflected in the vision, mission, strategic objectives, or policy direction of the university; at the stage of translating strategy, that objectives related to the SDGs be carried down into annual objectives and performance targets; at the measurement stage, that an indicator directly measure an SDG-related

achievement together with its target; and at the evaluation stage, that indicator achievements be discussed, evaluated, and followed up as feedback into the subsequent planning cycle. Each stage also carries a sign of non-integration, so that presence without effect can be distinguished from integration. The resulting pattern was interpreted through institutional theory and the concept of decoupling, and verified by triangulation of sources and of techniques.

3. RESULTS AND DISCUSSION

The findings are presented as three themes. The first concerns the layer at which the sustainability agenda is secured, the second the point at which it stops, and the third the track on which it continues to live once it has stopped. Each theme reports what the documents contain and interprets that content against the theoretical framework, in the order in which the agenda would have to travel through the control process.

Sustainability Secured at the Planning Layer

At the strategic planning stage the criterion is satisfied at four levels of the same document. In the Strategic Plan 2025–2029 the word sustainable enters the vision statement, the plan contains the strategic objective of increasing active participation in maintaining ecological sustainability, that objective carries three priority programmes including the education and empowerment of communities in SDG achievement, and two of the ten strategic-plan indicators carry sustainability content: the university's rank in SDG achievement measured by the THE Impact Rankings, with a baseline of 201–300 and a target of the world's top 100 by 2029, and the Green Campus rank measured by UI GreenMetric, with a baseline of 81 and a target of 71. Judged on this document alone the agenda would appear well integrated — the inference Malmi and Brown (2008) warn against when one control element is examined in isolation.

Four features qualify that appearance. Both indicators are ranks awarded by outside bodies rather than measures the university constructs of its own activity, and in 2026 the THE Impact Rankings were renamed and participation became membership-based, so the comparative basis of the indicator shifted in the middle of a plan period whose targets are set year by year to 2029 (Times Higher Education, 2026). Neither indicator attaches to the ecological objective: one sits under the goal of being Impactful and the other under Human Resources and Infrastructure, while the objective most directly concerned with sustainability carries no indicator at all — part of a wider pattern in which none of the twenty-three strategic objectives has an indicator, because every indicator attaches at the level of goals. The indicator table records no baseline year, data source, or responsible unit, so an achievement cannot be fully compared with its starting position. And the plan refers only to Government Regulation No. 51 of 2015 and the Statute, not to Rector Regulation No. 20 of 2024, although that regulation preceded its drafting.

Keyword tracing shows where sustainability vocabulary accumulates. The terms berkelanjutan and keberlanjutan occur 64 times in the plan, fewer than half in the sense of sustainable development, and those concentrate in the passages setting out priority programmes. In the table carrying the indicators the word appears once, in the name of the goal Sustainable Business and Financial Development, where it denotes financial continuity. The abbreviation SDGs occurs four times, only one inside an indicator. Comparison with the preceding plan shows redistribution rather than uniform advance: sustainability entered the vision statement and acquired measures where previously none of forty-three indicators carried them, while the Pola Ilmiah Pokok gave way to seven Core Values carrying no sustainability content, the responsible unit ceased to be named, and the funding framework disappeared. Notably the number of occurrences of SDGs did not change between the plans; what changed was that one moved from narrative into an indicator. The limitation is

therefore structural rather than one of emphasis: the level at which the agenda is stated and the level at which indicators attach are different levels, and the objective carrying the agenda is the one left without a measure — a pattern consistent with what Leal Filho et al. (2023) report across institutions.

The Break at the Performance Contract

At the stage where strategy becomes annual commitment the criterion is not satisfied. The performance agreements for 2023, 2024, and 2025 contain four objectives with ten, eleven, and eleven indicators, none carrying sustainability content; they concern graduate outcomes, lecturer quality, curriculum, and governance. Nine of the ten strategic-plan indicators have no counterpart at all. One, concerning graduates in decent employment, resembles a ministerial indicator, but that indicator's operational definition fixes decency at earnings of at least 1.2 times the provincial minimum wage with a waiting period of no more than twelve months, so what it measures is wage level and speed of entry into work rather than decent work as understood within the SDG framework. Substantive alignment therefore fails as well as explicit presence.

The break is most visible in the 2025 performance report. Chapter II reproduces all ten strategic-plan indicators with their baselines and five-year targets, including both sustainability indicators. Not one reappears in the performance agreement, in the table comparing targets with realisation, in the appendix of quarterly measurement, or in the follow-up plan. Within a single document the two indicators are quoted in the chapter on planning and abandoned in the chapter on accountability. The absence is not the result of a weak measurement system: the report compares target with realisation for every contracted indicator, complete with percentages calculated to two decimal places, and the 2025 edition adds a substantial appendix of quarterly measurement covering the eleven ministerial indicators alone, containing none of the terms SDGs, sustainability, green, or GreenMetric. The university can measure and compare achievement with precision; that capability has simply never been applied to sustainability.

At the evaluation stage the criterion is likewise unsatisfied, and instructively so. Sustainability achievements are reported every year but always outside the measurement system. In 2025 the THE Impact position of 201–300 and the UI GreenMetric position of 56 appear in the table of awards in Chapter III while their targets sit in Chapter II. The THE Impact achievement equals that year's target and the UI GreenMetric achievement is better than its target of 79, yet because the two are never brought together neither is ever declared met or unmet, and neither produces feedback into the following cycle. Tracing all ten strategic-plan indicators through the 2025 report shows that only two have achievements stated numerically, both in the list of awards, and not one is compared with its target. The discontinuity affects every indicator the university sets for itself.

One device did once join the two layers. Table 2.7, the Performance Agreement and Strategic Plan Matrix of Universitas Padjadjaran 2020–2024, in the 2024 performance report, with columns for objective, strategic objective performance indicator, 2020–2024 strategic plan target, and 2024 performance agreement target, maps twelve of the forty-three indicators of the expiring plan onto ministerial key performance indicators. No comparable device has yet been produced for the 2025–2029 plan, even though that plan is quoted down to indicator level in the 2025 report. The university has therefore built the instrument that transfers indicators from a five-year plan into an annual contract, but built it only for the plan period that was ending. Read against Merchant and Van der Stede (2017), results control over the agenda does not operate: the performance dimension is defined and the capability to measure exists, but no binding annual target is set and no consequence follows. Roos and Guenther (2020) called for a shift from measurement to management; this case supplies the missing location, showing that the failure occurs at the transition from the five-

year plan to the annual contract rather than being distributed across the process. Table 1 summarises the outcome across the four stages.

Table 1. Fulfilment of the Integration Criteria at Universitas Padjadjaran, 2023–2025

Control stage	Instrument	Fulfilment	Basis of assessment
Strategic planning	Strategic Plan	Satisfied	Sustainability appears in the vision statement, in a strategic objective, in three priority programmes, and in two of ten strategic-plan indicators with targets running to 2029
Translation of strategy	Performance Agreement	Not satisfied	No sustainability indicator in any of the three years; none of the ten strategic-plan indicators enters the agreement; the ecological objective is absent from the annual priority programme list
Performance measurement	Key performance indicators	Not satisfied	No measure assesses sustainability achievement, while eleven ministerial indicators are measured in full with targets, realisation, and percentage achieved, including in the quarterly measurement appendix
Evaluation	Performance Report	Not satisfied	Achievements are reported in the awards section without discussion, without comparison against targets stated in the same document, and without follow-up in the subsequent planning cycle

Source: processed by the researcher (2026) using the criteria in Table 1

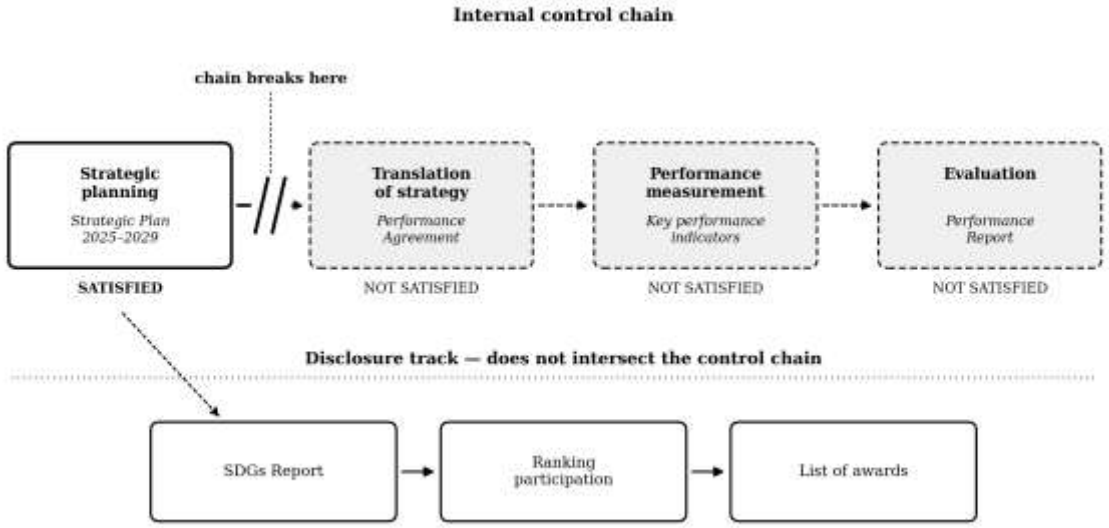


Figure 1. Point at Which the Control Chain Over the SDG Agenda Breaks at Universitas Padjadjaran

Source: developed by the researcher (2026)

Figure 1 shows that the agenda passes the first stage, securing a place in the five-year plan, and fails to cross into the second. Because the third and fourth stages depend entirely on what is agreed at the second, failure at that one point leaves the three subsequent stages empty. The lower part of the figure shows that the agenda nonetheless remains alive, on a separate track composed of the SDGs Report, participation in rankings, and the list of awards, which does not intersect the internal control sequence.

An Agenda That Lives on the Disclosure Track

Extending the analysis to the remaining elements of the control package shows a consistent division. The agenda is absorbed by the elements that state direction and communicate commitment and is absent from those governing annual activity. No unit is named as responsible in any planning document, since the 2025–2029 plan contains no institutional framework; an assignment appears exactly once, in the 2023 report, and was not continued. Rector Regulation No. 20 of 2024 establishes in Article 3(d) that the contribution of the university to SDG achievement shall be monitored and places in Article 5(2)(d) the integration of sustainable practice with all aspects of planning and operations among the means of achieving the sustainability vision, a formulation whose binding force differs from the directive provision in Article 7(1). The regulation nonetheless contains no indicator, target, or periodisation, and the protocol delegated by Article 7(2)(d) had not been issued. Cultural control weakened as the Pola Ilmiah Pokok left the planning document, and the recognition and reprimand clause and the indicator incentive budget line attach to ministerial indicators alone.

The SDGs Report sharpens the division. Organised by the seventeen goals, each is accompanied by a section headed Research by Number carrying publication count, citation impact, and citation total over five years, available for sixteen goals in the 2024 edition. The capacity to measure the university's contribution therefore exists and has operated for two consecutive years. Yet neither report refers to the strategic plan, the performance agreement, or the performance report, and none of the three performance reports refers to the SDGs Report, so the disconnection runs in both directions; neither report contains university targets, responsible units, budgets, or reporting periodicity. The internal informant described how the underlying data are assembled — by direct request to faculties and the relevant directorate and by installing automatic monitoring devices — and explained that the sustainability unit stands outside the drafting of the performance agreement altogether. What is unavailable is not the ability to measure but the channel carrying the results of measurement into the instruments controlling university performance.

The supporting and constraining factors identified repeat this division. Support comes from the standing of sustainability as a foundational institutional value, an internal regulation on SDG achievement, the establishment of a permanent unit, pressure from external rankings, an existing capacity to measure, and attention at leadership level. Constraint comes from the determination of performance agreement content outside the university, the absence of a device linking plan to contract, weak design of the sustainability indicators, the absence of a measuring instrument in the internal regulation, the absence of a declared responsible unit, the absence of a budgetable object, organisational culture, and the absence of any function examining linkage between planning tiers.

Read through institutional theory, the pattern corresponds principally to policy–practice decoupling as formulated by Bromley and Powell (2012). Sustainability is declared in the vision, in objectives, in programmes, and in an internal regulation, and is not translated into the performance agreement or into annual indicators in any year examined, so the formal structure adopted runs separately from the technical activity actually controlled, the condition Meyer and Rowan (1977) describe. An element approaching means–ends decoupling lies inside the planning document itself, since two sustainability indicators exist but do not attach to the objective they should measure. The placement of achievements strengthens the symbolic reading: across three years they were reported without exception in the awards section and never in the table of indicator achievements, and in 2025 an achievement that met and in one case exceeded its target was placed among awards. Traxler et al. (2020) describe reporting and control as ordinarily influencing one another in both directions; here reporting runs on its own track and does not feed the control system, which

is the concrete form of the warning issued by de Villiers et al. (2025). In the terms of Gond et al. (2012) the two systems remain unintegrated, the condition those authors associate with marginalisation rather than integration.

Two considerations qualify this reading. The targets of both indicators run to 2029 and Rector Regulation No. 20 of 2024 indicates a policy direction designed for a longer horizon than a single budget year, so what the documents show is a process that has not yet reached the annual instruments rather than an abandoned agenda. And the internal informant reported annual performance targets with sustainability content at unit level, which if verified against documents would narrow the finding to the accountability track towards the ministry. One implication concerns the framework itself: the device linking the indicators of a five-year plan to those of an annual contract has no direct counterpart among the five elements identified by Malmi and Brown (2008). It is not an element but a joint between planning and cybernetic control, and it is precisely at that joint that the chain breaks. Florêncio et al. (2023) found all five elements in use in a firm; the contrast here lies not in the absence of elements but in the absence of a connection between two of them.

4. CONCLUSION

The SDG agenda is integrated into the management control system of Universitas Padjadjaran only at the stage of strategic planning. Sustainability is present in the vision statement, in a strategic objective, in three priority programmes, and in two of ten performance indicators with targets running to 2029, yet neither indicator is translated into the performance agreement in any year examined, neither has a measure assessing its achievement, and their achievements are neither discussed nor followed up. The control chain breaks at one point that can be identified with precision, the transition from the strategic plan to the performance agreement, and because measurement and evaluation depend entirely on what is agreed in that contract, failure to cross at that point leaves the three subsequent stages empty. Across the five elements of the control package the agenda is absorbed by those that state direction and absent from those that govern annual activity, which read through institutional theory constitutes policy–practice decoupling.

The position of the SDGs shifted between the two plan periods as a redistribution across control layers rather than a uniform advance: sustainability entered the vision statement and acquired measures where previously it had none, while the values framework, the responsible unit, the funding framework, and reference to the internal regulation were lost. Six supporting and eight constraining factors were identified, sitting in different layers, so that what is missing is neither the will nor the capacity to measure sustainability achievement but the channel connecting the results of measurement to the instruments that control university activity.

The study rests on a single institution and on instruments at university level; annual work plans, unit-level indicators, and accountability to the Board of Trustees fell outside its scope, so the conclusion holds for the accountability channel towards the ministry and for the documents examined. Two of four intended informants were interviewed, the internal informant took office after the period studied, and a prospective informant in the planning function declined, so the direct cause of the exclusion is inferred from documents. Annual documents were examined to 2025 because the 2026 performance report had not been issued, and that boundary matters because 2026 is the first year of a new set of ministerial indicators. Future research should extend the examination to those documents and widen the channels examined.

Practically, the findings direct attention to a single joint rather than the whole process. The university should construct a device mapping the ten strategic-plan indicators onto the objectives and targets contracted each year, a device it built once for the expiring plan

period; the ecological objective needs an indicator of its own, indicator tables need reference years and responsible units, and rank-based indicators need to be complemented by measures the university constructs of its own activity. Theoretically, the study extends policy–practice decoupling into the management control of a public sector organisation and identifies a device — the linkage between the indicators of a medium-term plan and those of an annual contract — that has no direct counterpart among the five elements of the control package, so research tracing the integration of an organisational agenda should examine the joints between control elements and not the presence of each alone.

5. ACKNOWLEDGMENTS

The author would like to express sincere gratitude to the Centre for Sustainable Campus Development, Environmental Safety and Security (PKBKKL) of Universitas Padjadjaran for providing access to institutional information and valuable insights during the interview process. The author also extends appreciation to the academic supervisors for constructive guidance, critical feedback, and meaningful suggestions throughout the completion of this research, and to the lecturer who served as triangulating informant for his critical reading of the findings. Further acknowledgment is addressed to the Faculty of Economics and Business and the academic community of Universitas Padjadjaran for providing institutional support that enabled this study to be conducted.

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