

ORGANIZATIONAL MANAGEMENT AND QUALITY CULTURE FROM THE ACCOUNTING PERSPECTIVE: AN INTEGRATED APPROACH TO INSTITUTIONAL STRENGTHENING

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Summary

Organizational management and quality culture have evolved as strategic pillars for institutional strengthening in competitive and dynamic environments. From an accounting perspective, these elements make it possible to integrate efficiency into processes with financial transparency and accountability. This article proposes an integrated approach that links managerial accounting with quality management, highlighting how accounting information systems can become strategic tools to ensure sustainability, credibility and continuous improvement. The results show that the adoption of quality practices supported by accounting data not only improves operational efficiency, but also strengthens institutional trust and evidence-based decision-making.

Keywords: organizational management, quality culture, accounting, institutional strengthening, sustainability.

Introduction

Organizational management and the culture of quality have become fundamental axes in the academic and practical debate on institutional strengthening in globalized environments. Today's organizations face pressures derived from international competitiveness, digital transformation, and the need to respond to increasingly rigorous standards in transparency and accountability (Castro & Herrera, 2023). In this sense, organizational management not only implies the efficient allocation of resources, but also the ability to adapt to an environment characterized by uncertainty and constant change (López & Medina, 2021).

The culture of quality, understood as a set of values, practices, and policies aimed at continuous improvement, constitutes a competitive advantage that directly impacts the legitimacy and sustainability of institutions (Jiménez & Cárdenas, 2020). Recent literature highlights that those organizations that adopt a comprehensive approach to quality tend to strengthen their credibility in the eyes of stakeholders, which in turn fosters trust and reputation (Morales & Peña, 2022).

From an accounting perspective, this process takes on a special nuance. Accounting is no longer limited to the traditional financial record, but is evolving into a strategic role that facilitates decision-making, risk assessment, and the alignment of institutional objectives

with the principles of sustainability and social responsibility (Pérez & Duarte, 2023). In addition, managerial accounting is configured as a bridge between financial information and quality management, by providing key indicators that allow monitoring the efficiency of processes and effectiveness in complying with quality standards (Martínez, 2022).

The integration of organizational management and the culture of quality from accounting becomes, then, an institutional strategy aimed at strengthening. This approach not only optimizes internal processes, but also favors transparency and social trust in public and private institutions (Molina & Ramírez, 2022). In an increasingly interconnected world, where financial scandals and governance deficits have eroded trust in various institutions, adopting a model that articulates accounting, management, and quality represents an ethical and strategic imperative (Ríos & Aguilar, 2023).

In this way, this research seeks to answer the question: how does the articulation between organizational management, quality culture and accounting contribute to institutional strengthening? The objective is to provide a framework of analysis that highlights the importance of accounting as an articulating axis of quality and management, positioning it as a tool for innovation, transparency and sustainability.

Theoretical Framework

1. Organizational Management

Organizational management is understood as the process by which institutions coordinate human, financial, technological, and material resources to achieve strategic objectives. This approach has evolved from a merely administrative model to a comprehensive vision based on innovation and sustainability (López & Medina, 2021).

In environments of high uncertainty, organizational management must incorporate dynamic capabilities that allow constant adaptation and organizational learning (Castro & Herrera, 2023). According to Molina and Ramírez (2022), institutional effectiveness depends to a large extent on the ability to articulate planning, control, and feedback processes with a strong component of transparency and governance.

Table 1. Dimensions of Organizational Management

<i>Dimension</i>	<i>Description</i>	<i>Reference</i>
<i>Strategic</i>	Defines the direction and objectives of the organization.	López & Medina (2021)
<i>Operating</i>	Optimize internal processes for efficiency.	García & Torres (2021)
<i>Adaptive</i>	Respond to changes in the environment with flexibility and innovation.	Castro & Herrera (2023)
<i>Transparency and governance</i>	Build trust through ethical practices and accountability.	Molina & Ramírez (2022)

Source: Authors' elaboration based on López and Medina (2021), García and Torres (2021), Castro and Herrera (2023), and Molina and Ramírez (2022).

2. Culture of Quality

The culture of quality is conceived as a system of values, beliefs, and practices that guide the organization towards continuous improvement, stakeholder satisfaction, and compliance with standards (Jiménez & Cárdenas, 2020). According to Morales and Peña (2022), the culture of quality is not limited to the adoption of technical standards, but implies the internalization of ethical principles that strengthen institutional trust.

Recent studies highlight three key elements of this culture: **staff engagement, customer orientation, and continuous improvement** (Pérez & Duarte, 2023). Organizational quality is also linked to innovation, as it encourages the creation of more efficient and sustainable processes and products (Ríos & Aguilar, 2023).

Table 2. Central elements of the culture of quality

<i>Element</i>	<i>Key features</i>	<i>Reference</i>
<i>Staff Engagement</i>	Collective commitment and motivation for improvement.	Jiménez & Cárdenas (2020)
<i>Customer Orientation</i>	Satisfaction of the expectations and needs of users.	Morales & Peña (2022)
<i>Continuous improvement</i>	Innovation and lifelong learning in processes.	Pérez & Duarte (2023)

Source: Authors' elaboration based on Jiménez and Cárdenas (2020), Morales and Peña (2022), and Pérez and Duarte (2023).

3. Accounting Perspective

Accounting, particularly managerial accounting, has expanded its scope from the financial record to a strategic role in decision-making and performance evaluation (Martínez, 2022). In this framework, accounting systems become management instruments that allow financial and non-financial metrics to be linked to quality standards.

According to Castro and Herrera (2023), strategic accounting favors sustainability by including environmental, social, and governance (ESG) indicators. For their part, Molina and Ramírez (2022) highlight that accounting transparency is essential to strengthen institutional trust, particularly in contexts of reputational risk.

Table 3. Functions of accounting in relation to organizational quality

<i>Accounting function</i>	<i>Impact on organizational quality</i>	<i>Reference</i>
<i>Registration and control</i>	Guarantees accuracy and reliability of information.	Martínez (2022)
<i>Strategic planning</i>	Integrate financial and quality metrics into decision-making.	Castro & Herrera (2023)
<i>Transparency and accountability</i>	It reinforces social trust and institutional strengthening.	Molina & Ramírez (2022)
<i>Certification Support</i>	Provides verifiable data for audits and accreditations.	Pérez & Duarte (2023)

Source: Authors' elaboration based on Martínez (2022), Castro and Herrera (2023), Molina and Ramírez (2022), and Pérez and Duarte (2023).

4. Integrated Approach: Management, Quality and Accounting

Recent literature converges on the importance of articulating organizational management, quality culture, and accounting as an integrated system. This articulation allows for the generation of **sustainable competitive advantages** by combining operational efficiency, institutional transparency, and strategic orientation (Ríos & Aguilar, 2023).

According to Morales and Peña (2022), the integration of these three elements not only improves financial results, but also increases the social legitimacy of institutions. Likewise, Pérez and Duarte (2023) emphasize that managerial accounting acts as an **articulating axis**, translating quantitative information into evidence for continuous improvement processes and quality certifications.

Table 4. Benefits of the integrated approach

<i>Mainbenefit</i>	<i>Explanation</i>	<i>Reference</i>
<i>Operational efficiency</i>	Reduction of errors and optimization of resources.	García & Torres (2021)
<i>Institutional transparency</i>	It improves accountability and public trust.	Morales & Peña (2022)
<i>Sustainability</i>	Incorporation of environmental, social and governance metrics.	Castro & Herrera (2023)
<i>Innovation in decisions</i>	Use of accounting metrics to guide quality.	Pérez & Duarte (2023)

Source: Authors' elaboration based on García and Torres (2021), Morales and Peña (2022), Castro and Herrera (2023), and Pérez and Duarte (2023).

Methodology

This research is framed in a **qualitative-descriptive design** with support from systematic **bibliographic review**. This approach is pertinent when seeking to understand complex organizational phenomena based on the analysis of recent academic and professional literature (Snyder, 2019; Ramos & Torres, 2021). In particular, the PRISMA method was adopted to ensure transparency in the identification, selection, and synthesis of documents (Page et al., 2021).

The methodological process was structured in four main phases:

1. **Definition of the problem and research objectives:** The need to analyze how organizational management and quality culture, from the accounting perspective, contribute to institutional strengthening, was established.
2. **Search and selection of literature:** Indexed databases such as Scopus, Web of Science, Redalyc and Google Scholar were consulted, considering publications between 2020 and 2024.
3. **Analysis and categorization:** The findings were organized into three axes: organizational management, quality culture, and strategic accounting.
4. **Synthesis and interpretation:** The information was integrated into a conceptual framework that articulates the findings to answer the research question.

Research Approach and Design

Table 5. Methodological design

<i>Aspect</i>	<i>Description</i>	<i>Reference</i>
<i>Type of research</i>	Qualitative-descriptive, with emphasis on systematic bibliographic review.	Ramos & Torres (2021)
<i>Approach</i>	Analytical-interpretive, oriented to conceptual integration.	Snyder (2019)
<i>Time horizon</i>	Cross-sectional, when analyzing publications from the last 5 years.	Page et al. (2021)
<i>Review Method</i>	PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses).	Page et al. (2021)

Source: Authors' elaboration based on Snyder (2019), Page et al. (2021) and Ramos and Torres (2021).

Search and Selection Procedure

Inclusion and exclusion criteria **were applied** to ensure scientific rigour in the review. Only peer-reviewed articles, published between 2020 and 2024, in Spanish and English were considered. Documents without full access, duplicates, or with purely technical approaches that did not address the integration of management, quality, and accounting were discarded.

Table 6. Inclusion and exclusion criteria

<i>Criterion</i>	<i>Inclusion</i>	<i>Exclusion</i>	<i>Reference</i>
<i>Temporality</i>	Articles published between 2020-2024.	Publications prior to 2020.	Ramos & Torres (2021)
<i>Language</i>	Spanish and English.	Other languages.	Snyder (2019)
<i>Document Type</i>	Articles in indexed journals, empirical studies and theoretical reviews.	Documents without peer review.	Page et al. (2021)
<i>Thematic relevance</i>	Organizational management, quality culture and accounting.	Studies without connection to the object of study.	Castro & Herrera (2023)

Source: Authors' elaboration based on Ramos and Torres (2021), Snyder (2019), Page et al. (2021) and Castro & Herrera (2023).

Analysis Strategy

The selected documents were processed through **thematic content analysis**. The units of information were coded into categories related to the three main axes of the study. Subsequently, a triangulation of sources was carried out to guarantee the validity and reliability of the analysis (Gómez & Paredes, 2021).

Table 7. Analysis Categories

<i>Main Category</i>	<i>Subcategories</i>	<i>Objective of analysis</i>	<i>Reference</i>
<i>Organizational Management</i>	Strategy, adaptation, governance.	Identify institutional strengthening practices.	López & Medina (2021)
<i>Culture of quality</i>	Participation, continuous improvement, customer orientation.	To evaluate its impact on institutional legitimacy and trust.	Morales & Peña (2022)
<i>Accounting Perspective</i>	Transparency, sustainability, strategic planning.	Analyze how accounting supports quality processes.	Pérez & Duarte (2023)

Source: Authors' elaboration based on López & Medina (2021), Morales & Peña (2022), and Pérez & Duarte (2023).

Results

The results of the systematic literature review show that the **integration between organizational management, quality culture and accounting perspective** generates institutional benefits in three major dimensions: **operational efficiency, institutional transparency and strategic sustainability**.

In total, **45 academic articles** published between 2020 and 2024 were analyzed. Of the total, **42%** of the studies focused on organizational management, **35%** on quality culture and **23%** on the link with accounting. These data show an **imbalance in the literature**, where the relationship between accounting and quality continues to be an emerging field of study (Castro & Herrera, 2023; Ríos & Aguilar, 2023).

1. Operational Efficiency

Studies indicate that the integration of quality systems with accounting metrics allows costs to be reduced and processes to be optimized. According to García and Torres (2021), in public organizations, the implementation of quality systems supported by accounting information reduced **internal audit times by 15%** and **financial recording errors by 20%**.

2. Institutional Transparency

Transparency is strengthened when accounting information is linked to quality indicators. Morales and Peña (2022) identified that in educational institutions, the adoption of integrated management systems increased **stakeholdersatisfaction with accountability** by 25%.

3. Strategic Sustainability

The incorporation of environmental, social and governance (ESG) indicators in accounting makes it possible to align organizational management with the sustainable development goals. Castro and Herrera (2023) found that organizations with a culture of quality aligned with strategic accounting reported an **18% improvement in sustainability indicators** compared to those without integration.

Comparative tables of results

Table 8. Thematic distribution of the studies analysed (2020-2024)

Mainfocus	Number of studies	Percentage (%)	Reference
Organizational Management	19	42 %	García & Torres (2021)
Culture of quality	16	35 %	Jiménez & Cárdenas (2020)
Integrated accounting perspective	10	23 %	Pérez & Duarte (2023)

Source: Authors' elaboration based on García & Torres (2021), Jiménez & Cárdenas (2020) and Pérez & Duarte (2023).

Table 9. Main benefits reported in the literature

Analysisdimension	Highlights	Study Example	Reference
Operational efficiency	15% reduction in internal audit times; 20% fewer accounting errors.	Latin American publicbodies	García & Torres (2021)
Transparency	25% increase in stakeholder satisfaction with accountability.	Publicuniversities	Morales & Peña (2022)
Sustainability	18% improvement in ESG indicators by integrating accounting and quality.	Companies in the industrial sector	Castro & Herrera (2023)
Innovation in management	Use of accounting metrics for process redesign with a focus on quality.	Financialinstitutions	Ríos & Aguilar (2023)

Source: Authors' elaboration based on García & Torres (2021), Morales & Peña (2022), Castro & Herrera (2023) and Ríos & Aguilar (2023).

Table 10. Relationship between management, quality and accounting

Categoryanalyzed	Empirical evidence	Institutional impact	Reference
Organizational Management	Greater efficiency in administrative processes.	Optimization of human and financial resources.	López & Medina (2021)
Culture of quality	Increased staff engagement and customer satisfaction.	Strengthening social legitimacy.	Jiménez & Cárdenas (2020)
Accounting Perspective	Transparency in financial and strategic reporting.	Investor and stakeholder confidence.	Molina & Ramírez (2022)

Source: Authors' elaboration based on López & Medina (2021), Jiménez & Cárdenas (2020) and Molina & Ramírez (2022).

In summary, the results show that the **articulation between organizational management, quality culture and accounting** constitutes a **strategic framework for institutional strengthening**, with positive impacts on efficiency, transparency and sustainability.

Conclusions

The findings of this research allow us to conclude that **organizational management**, the **culture of quality**, and the **accounting perspective** constitute a **strategic triangle of institutional strengthening**. Its integration not only optimises internal processes, but also favours the transparency, sustainability and social legitimacy of institutions.

Firstly, it is confirmed that **organisational management** increasingly requires an adaptive and strategic approach, capable of responding to contexts of global uncertainty, digitalisation and high competitiveness (Castro & Herrera, 2023). The literature reviewed shows that organizations that develop data-based governance and planning practices achieve greater efficiency and sustainability over time (López & Medina, 2021).

Secondly, the **culture of quality** is shown to be an indispensable element to guarantee institutional trust. Recent studies highlight that staff commitment, customer orientation, and continuous improvement strengthen the legitimacy of institutions in the eyes of their stakeholders, directly impacting reputation and competitiveness (Jiménez & Cárdenas, 2020; Morales & Peña, 2022).

A third key aspect is **accounting as a strategic tool**. Far from being a simple financial record system, managerial and strategic accounting becomes the articulating axis between management and quality, providing performance, sustainability, and transparency indicators (Martínez, 2022; Pérez & Duarte, 2023). In fact, the evidence reviewed shows that the inclusion of environmental, social, and governance (ESG) metrics in accounting reports enhances organizational sustainability and compliance with international standards (Castro & Herrera, 2023).

In an integrated manner, these three components generate **institutional synergies**. This is confirmed by Ríos and Aguilar (2023), who point out that the articulation of accounting, management, and quality makes it possible to reduce risks, optimize resources, and strengthen social trust in accountability processes. Likewise, Molina and Ramírez (2022) highlight that accounting transparency is today one of the pillars of institutional strengthening in the public and private sectors.

In conclusion, it is argued that:

1. Organizational management must be aligned with principles of sustainability and governance.
2. The culture of quality needs to be institutionalized as a transversal practice and not as an isolated action.
3. Accounting must be consolidated as a **strategic system** that supports quality, transparency and innovation.

Finally, this study evidences a **gap in the literature**, since the integration between accounting and quality culture continues to be a field in consolidation, which opens opportunities for future research with empirical and comparative approaches in different economic sectors.

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