

Tracing the development of management control: A bibliometric approach



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Abstract The significance of management control in organizations is universally acknowledged, as it has been integral to human activity, especially economic activity, for centuries. It serves a vital function in aligning short-, medium-, and long-term objectives while ensuring that resources are acquired and utilized efficiently. Over time, the concept of management control has experienced substantial evolution, with the development of systems to monitor and guide organizational performance, and the purpose of this article is to explore this progression from its emergence in the early twentieth century to the present. To conduct our research, we employed a bibliometric analysis of publication trends related to management control. Our study began with a broad examination of the concept across various disciplines, gradually narrowing the focus to publications within the domains of economics and management. In total, we analyzed more than 20,000 articles to gain comprehensive insights into the development of this field. The findings of this research highlight the growing academic interest in management control over time, offering a detailed overview of its evolution in the scholarly literature. Moreover, this analysis uncovers new avenues for future research and provides valuable insights into the trends in scientific publishing and editorial practices related to management control. By tracking these developments, the study not only deepens our understanding of the concept's historical progression but also informs current and future discussions in both academia and practice. Through this bibliometric approach, we can trace the shifts in theoretical perspectives, the expansion of methodologies, and the increasing relevance of management control in addressing modern organizational challenges.

Keywords: management control, management tool, bibliometric analysis, VOSviewer

1. Introduction

Initially developed within large industrial corporations, management control has evolved into an essential function across industries. The origins of management control date back to the early twentieth century (Anthony, R & al, 1954). It was first theorized by Robert Anthony in the 1950s. It then spread to industrialized countries, particularly in the French-speaking world. This led to the translation of 'management control' into French as 'contrôle de gestion,' a term that has faced significant criticism (Gibert & Bernard, 1977).

Confusion surrounds the concept of management control, hence the hermeneutic study of the concept of "management control". According to (Burlaud, 2003), the term "control" takes on two distinct meanings, depending on the type and objectives of the control exercised: it means verification, as in the case of checking the accuracy of an account; it also designates the mastery and exercise of power.

In French, the word "contrôle" is associated with verification. According to the GRAND ROBERT, the most common meaning of "contrôle" is verification, but it also means surveillance, a meaning influenced by English. In this sense, the controller is a bookkeeper who is supposed to supervise and verify, so controlling is a double-entry register.

In English, the verb "to control" refers to the idea of power. This does not mean "to check" or "to supervise". This means to command, direct and dominate. In addition, the "control" operation in Fayol's "function administration" process consists of "checking whether everything is going according to plan, orders and accepted principles".

In the OXFORD sense, a distinction is made between British and American meanings. The former sees management control as an act of restrictive limitation or management. It is the power to make decisions about the running of an organization, whereas the second meaning refers to having power and authority.

In regard to management, most authors consider "gérer" to be synonymous with "manager" and "gestion" to be synonymous with "management". According to (Bouquin, 2005), a manager "administers the interests of others", whereas a manager "makes others act". Taylor defines management as "knowing exactly what you want your staff to do, and seeing that they do it in the best way and at the lowest cost".

In the end, management control involves all the systems and procedures that enable managers to know whether tasks are being carried out properly (Bouquin, 2005), objectives are well defined and resources are well allocated. In fact,



management control is an integral part of organizational control. It is a means of ensuring the link between strategic and operational control.

The above developments prompt us to consider the evolution of this concept. With this in mind, it becomes essential to ask the following question: to what extent is management control evolving?

To answer these questions, we have adopted a quantitative approach to quantify the number of editions in this field. To this end, we carried out a bibliometric analysis to review the literature, using the SCOPUS database and paying particular attention to scientific articles on the subject published in the fields of economics and management.

The objective of this article is to highlight the important role of management control by examining its development over time. Additionally, it aims to discuss the most significant topics related to management control in order to provide researchers with a clear and comprehensive understanding of the subject.

2. Literature review

2.1. Brief History of Management Control

Once an economic activity has been created, it must be managed and controlled on the basis of accounting. Over time, the need to control economic activity has grown in all its aspects, particularly in the late 19th and early 20th centuries, with the creation of large economic and industrial units.

Management control is a well-defined discipline. Its academic history, however, remains ambiguous. According to Bouquin, its history can be roughly divided into four phases:

- The pre-1940 phase: Control was not yet called "management control". The instruments used were budgetary control, variance analysis and industrial accounting.
- Following World War II, operational research emerged as a critical influence on management control, facilitating the integration of mathematical optimization tools.
- 1960s phase: This phase marked the refoundation of the discipline of management control by (Anthony, 1965).
- Recent developments: Management control within companies plays a very important role in the notion of value creation.

2.2. Definition of Management Control

Management control is a subsystem of the control system. It is defined as the process of ensuring the effective and efficient use of resources. According to Bouquin, management control is a component of organizational control. Its role is to provide the link between strategic and operational control. It must enable managers to obtain information to ensure consistency between day-to-day actions and long-term strategies.

The most widely accepted definition of management control is that of (Anthony, 1965): "Management control is the process by which managers obtain assurance that resources are obtained effectively and efficiently to achieve the organization's objectives".

Management control is therefore a managerial process whose objective is to ensure that resources are used effectively and efficiently to achieve set objectives. As a result, the classical approach sees management control as a logical process that can be referred to as a decision-action process.

(Alazard, 2004) propose the following definition of management control: "management control is a process, comprising a set of calculation, analysis and decision-making tools, to steer an organization's products, activities and processes, in line with its objectives, to help manage the organization and its players, to help managers at all hierarchical levels think, decide and act." We can also consider (Coucoureux & Cuyaubère, 2010) definition: "management control is a finalized control: the authority that implements it has objectives that it wants to communicate. It must have a vision of changes in the company and its environment over the medium to long term and a willingness to move forward. In other words, management control is at the service of strategy.

In summary, management control is a finalized process. Its players strive to achieve objectives that underlie those of the organization. It is an incentive process that involves putting pressure on line managers.

It is not a system of constraints but of vigilance. In contrast to traditional methods, its role is not limited to simply controlling the acquisition and use of resources to achieve the organization's objectives. It must, however, enable the organization to be steered and continuously improved.

2.3. Management Control and Organizational Theory

Since the beginning of the 20th century, with the emergence of large industrial units, management and organization problems have increased. This has opened the door for researchers to improve management methods. The various schools of organization theory and the theory of the firm provide a better understanding of how companies actually operate. The vision of the organization is gradually formed from the technical dimension based on a rational approach, combined with the human,

political and environmental dimensions, which highlight the eternal and continuous evolution of organization theory, which is determined mainly by the evolution of the company's environment and lived realities.

Indeed, the aim of organization theory is to answer many questions concerning the understanding of organizations to develop and propose reliable methods and tools for building management programs and solutions adapted to the different types of obstacles encountered by companies. However, even if organization theory can provide a better understanding of how an organization works, it cannot solve every problem within a company.

The evolution of the vision of management control according to the theories of the firm and the theories of the organization is grouped in the form of Table 1 and presented as follows:

Table 1 Theories of the firm and theories of organizations.

Theories of the firm	Organization theories
1930: Classical microeconomic theory. Company, black box.	1910-1940: classical rational analysis: OST. The company as production site.
1937-1974: contractual theories: transaction cost theory. Company, necessary organization.	1940-1960: social analysis Company, social group.
1970-1980: property rights theory. Managerial company.	1950-1960: systemic analysis. Company, open sociotechnical system.
1976: agency theory Company, set of contracts.	1950-1960: decision analysis Company, a decision-making process based on bounded rationality.
1980: regulation theory Company, institution.	1970-1980: contingency analysis Contingent company. 1980: evolutionary analysis Company, a place of routine and learning.

3. Materials and Methods

Bibliometric analysis is a quantitative analysis of scientific publications in any field (Donthu & al, 2021), providing an in-depth analysis of publication trends, the most productive countries and authors, bibliographic matching of countries and the identification of hot topics through word co-occurrence analysis.

The bibliometric analysis process is summarized in Figure 1. We began our analysis with the data collection phase, which was based on the keywords of our scientific research. This step ensures the collection of relevant documents, using the Scopus database as the primary source. To carry out our study, we also used VOSviewer visualization software with the aim of grouping the results obtained and presenting them as graphs.

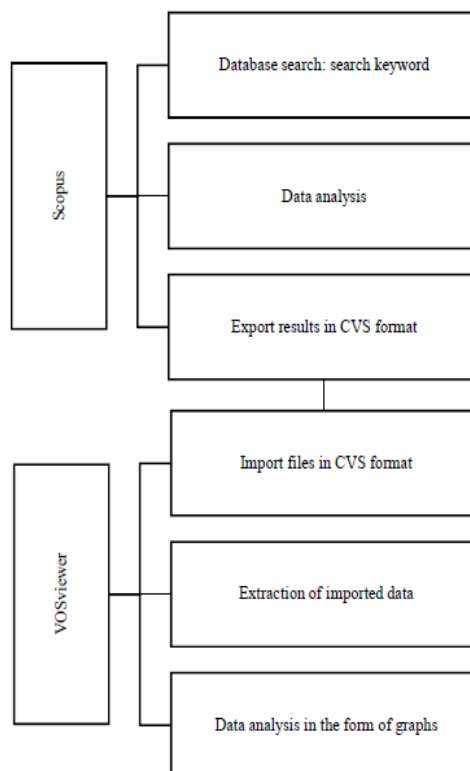


Figure 1 Procedure of bibliometric and network analysis.

3.1. Defining the Search Terms and Initial Data Search Results

In our article, the keywords used were "Control" and "management". These two keywords were used to combine our research, which is management control.

The initial result of the keyword search revealed a very large number of articles published in this field, with 938,724 articles published between 1832 and 2024. In this phase, we perform a general analysis of the publication trend, author, publication by country, etc., without limiting ourselves to a specific field. However, another section is devoted to bibliometric analysis in the fields of economics and management.

3.2. Management Control Evolution Results

Management control has become an essential part of the business world and has been extended to cover a number of areas, making it the almost universal solution to the problems faced by companies (Langfield-Smith, 1997). Figure 2 shows the evolution of scientific publications on this subject since its inception.

On the basis of the results presented in Figure 2, the first scientific publication in the field of management control was in 1832. Between 1832 and 1973, scientific publishing stagnated. From the 1970s onward, there was a marked change in publication trends, reflected in the emergence of the notion of value creation and the establishment of management control as a very important corporate function (Berry et al., 2009). The total number of publications in this field between 1832 and 2024 was 938,724, and 2021 was the year with the highest number of publications, with 58,302 documents. These published documents vary between scientific articles, books, abstracts, conference papers, etc. Table 2 shows that the most frequently used publication format is scientific articles, with over 586,145 articles, followed by conference papers, with over 205,867. These figures reflect the importance given by researchers to this field.

Figure 3 shows the number of publications in the field of management control by language. English accounts for more than 90%, since English is the language of science (Ilyosovna, 2020), and most researchers use it to ensure better dissemination of scientific results.

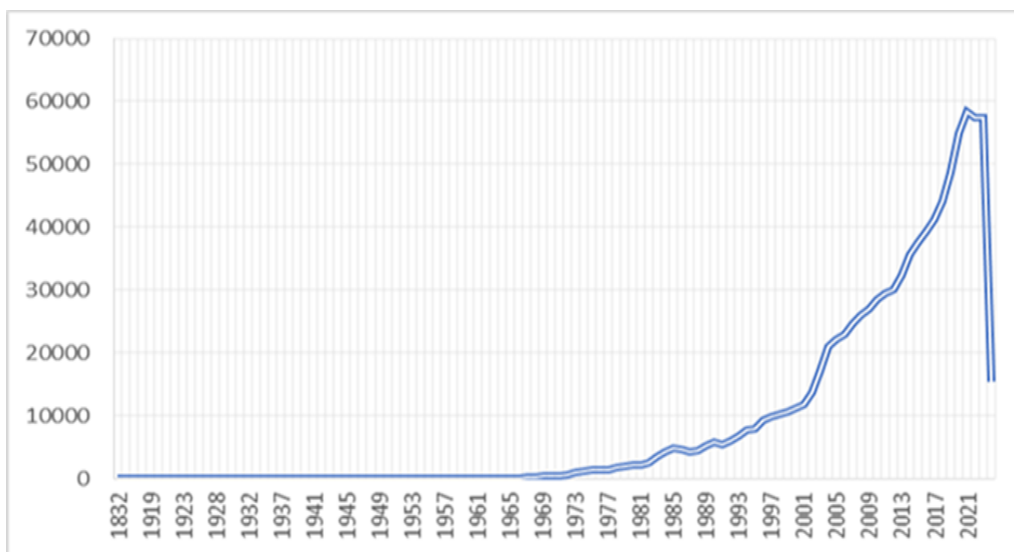


Figure 2 Scientific publishing trends.

Table 2 Documents published by type.

Document type	Number of paper	Document type	Number of paper
Article	586,145	Letter	5,108
Conference paper	205,867	Book	3,540
Review	85,389	Retracted	723
Book chapter	21,162	Erratum	392
Note	9,272	Report	242
Conference review	7,848	Data paper	106
Editorial	6,594	Abstract report	32
Short survey	6,294	Undefined	10

Table 3 confirms that management control is indispensable in all areas (Langfield-Smith, 1997). We note that the publication of documents is not limited to one field or another. It is important for researchers in the exact sciences, economics and management, art, etc. The medical area is the most productive in terms of scientific publishing, with 305,358 documents published.



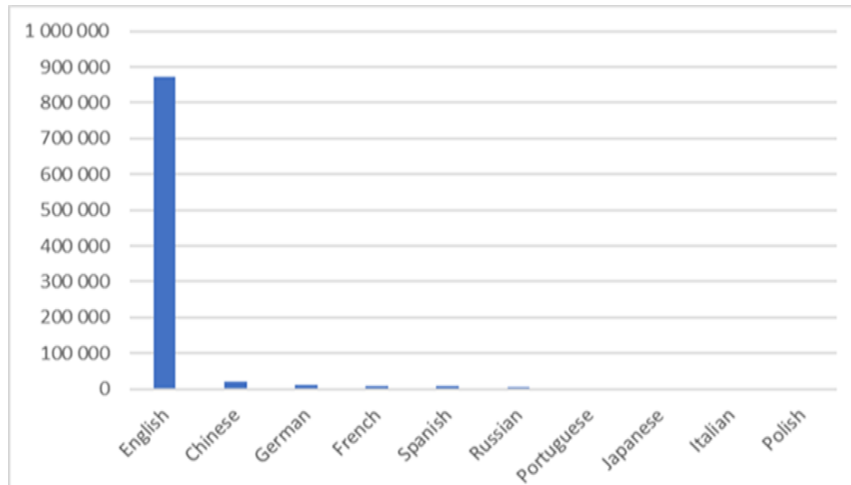


Figure 3 Number of publications by language.

Table 3 Documents published by subject area.

Subject area	Number of paper	Subject area	Number of paper
Medicine	305,358	Physics and Astronomy	28,283
Engineering	249,596	Pharmacology and Pharmaceutics	21,938
Computer Science	149,710	Chemical Engineering	21,510
Environmental Science	127,565	Immunology and Microbiology	19,455
Agricultural and Biological Sciences	102,685	Economics, Econometrics and Finance	17,232
Social Sciences	69,209	Chemistry	16,383
Energy	58,866	Health Professions	13,862
Business, Management and Accounting	51,414	Psychology	11,081
Mathematics	51,402	Multidisciplinary	10,500
Biochemistry, Genetics and Molecular Biology	50,009	Neuroscience	9,921
Earth and Planetary Sciences	36,988	Veterinary	9,841
Decision Sciences	32,011	Arts and Humanities	8,532
Nursing	30,764	Dentistry	4,280
Materials Science	30,459	Undefined	476

Table 4 ranks the most productive authors in terms of scientific publication in management control. The table shows that the top 5 authors are Anno, with 1,443 published articles; Chauhan, B.S., with 208; Guerrero, J.M., with 199; Lip, G.Y.H., with 171; and Lunsford, L.D., with 159 articles.

Table 4 The most productive authors.

Rank	Author	Documents
1	Anon	1,443
2	Chauhan, B.S.	208
3	Guerrero, J.M.	199
4	Lip, G.Y.H.	171
5	Lunsford, L.D.	159
6	Huang, G.H.	157
7	Singh, B.	146
8	Khunti, K.	143
9	Kondziolka, D.	140
10	Bertino, E.	130
11	Desneux, N.	125
12	Kalra, S.	124
13	Wang, F.Y.	122
14	Zanuncio, J.C.	119
15	Manchikanti, L.	116
16	Lal, R.	110
17	Norsworthy, J.K.	109
18	Flickinger, J.C.	108
19	He, H.	107
20	Hu, X.	106



We studied the affiliation statistics of scientific publications in the field of management control. The results, presented in Figure 4, show that the source of most articles is China, specifically the Chinese Academy of Sciences, with over 8,049 articles published in Scopus, and the Ministry of Education of the People's Republic of China, with 6,468 articles, making China a scientific powerhouse (Xie, 2014).

Figure 5 shows an analysis of the most influential countries in the field. Since its inception, more than 154 countries and regions have played an important role in the production of articles on this subject, testifying to the scale and global importance of these concerns. The USA remains the country with the highest number of papers published, with 248,983, followed by China, the United Kingdom, India, and Germany.

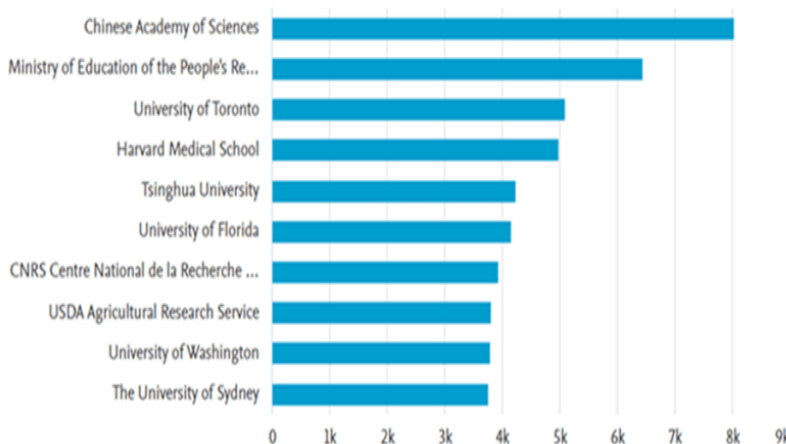


Figure 4 Documents by affiliation.

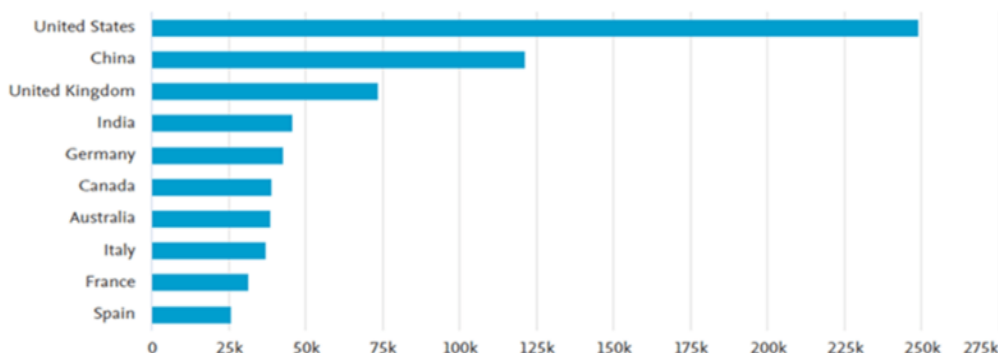


Figure 5 Documents by country.

4. Results and Discussion

4.1. Refinements of the Search Results

This study searched SCOPUS for “Management Control” in the title, abstract, keywords and text of the article. The initial results revealed that over 938,724 documents were published over a period ranging from 1832--2025. The category of disciplines is limited to "business, management and accounting" and "economics, econometrics and finance", as this is the area of interest for the analysis. To reduce the influence of the chronological factor, we removed the years 2024 and 2025. In the end, 57,869 documents were selected. However, for bibliometric analysis with the Scopus database, only 20,000 articles can be exported. The formula for the extraction process is as follows: TITLE-ABS-KEY (management AND control) AND (EXCLUDE (PUBYEAR, 2024) OR EXCLUDE (PUBYEAR, 2025)) AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON")).

Figure 6 shows the statistics found in the data cleaning phase to carry out the bibliometric analysis of management control in the fields of economics and management.

4.2. Publication by Year

An analysis of 57,869 documents on the subject of management control indexed by Scopus shows that interest in the subject has grown over the years. The data in Figure 7 show that the first article was published in 1913 and that between 1913 and 1972, literature was scarce, with a limited number of publications each year. Since 1973, however, there has been



significant growth. The year 2023 recorded the highest number of publications (3,264), followed by 2020 (3,090) and 2022 (2,983).

4.3. Most Productive Authors

Table 5 classifies the most productive authors of scientific papers in the field of management control, specifically in the fields of economics and management. The table shows that the top five authors are Anno, with 103 papers published; Gunasekaran, A., with 38; Vanhoucke, M., with 31; Nyhuis, P., with 30; and Kumar, S., with 29 papers. The authors with the highest number of citations are Gunasekaran, A., with 6,454; Otley, D., with 3,793; and Ivanov, D., with 3,500.

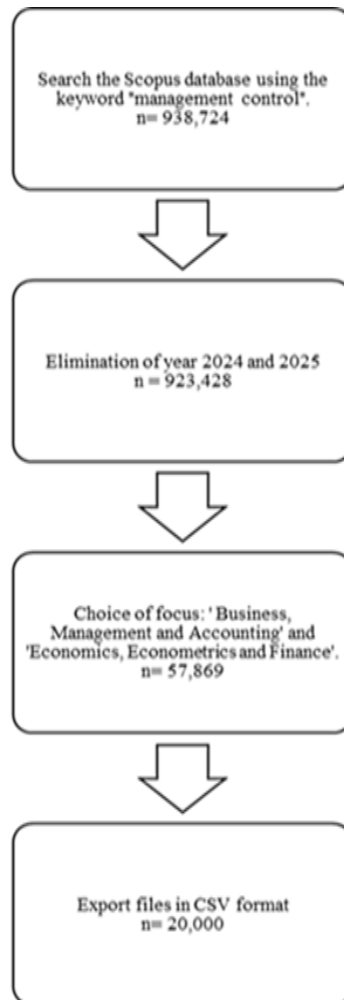


Figure 6 Overview of the data cleansing phase.

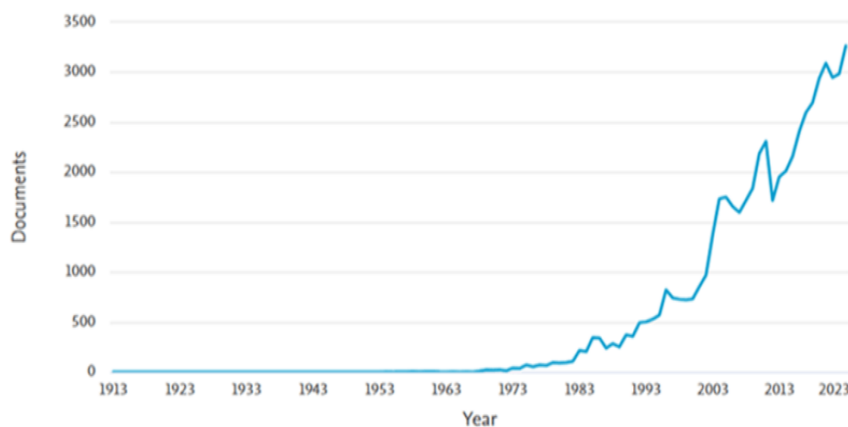


Figure 7 Publication trends.

Table 5 The most effective authors in terms of management control in the fields of economics and management.

Rank	Author	Documents	Citations
1	Anon	103	96
2	Gunasekaran, A.	38	6,454
3	Vanhoucke, M.	31	1,002
4	Nyhuis, P.	30	149
5	Kumar, S.	29	1,374
6	Towill, D.R.	29	2,465
7	Antony, J.	28	993
8	Ivanov, D.	28	3,500
9	Otley, D.	25	3,793
10	Love, P.E.D.	25	1,793
11	Cheng, T.C.E.	25	1,160
12	Wright, M.	24	2,375
13	Huisingh, D.	24	2,173
14	Mouritsen, J.	24	1,710
15	Beuren, I.M.	24	78
16	Hopper, T.	23	1,946
17	Dale, B.G.	23	1,139
18	Stevenson, M.	23	1,003
19	Parker, L.D.	23	793
20	Melnyk, S.A.	22	2,208

4.4. Documents by Affiliation

Figure 8 shows the organizations that contribute most to scientific research on the subject. Four of them, the Hong Kong Polytechnic University, the Chinese Academy of Sciences, Tsinghua University, and the City University of Hong Kong, are located in China. The total number of contributions from China is 1094 documents (Xie, 2014). The United States is also represented by four organizations. Michigan State University with 220 contributions, Arizona State University with 204, Pennsylvania State University with 198 and Texas A&M University with 195. Among the top 10 are The University of Manchester, with 284 contributions, and the National University of Singapore, with 222.

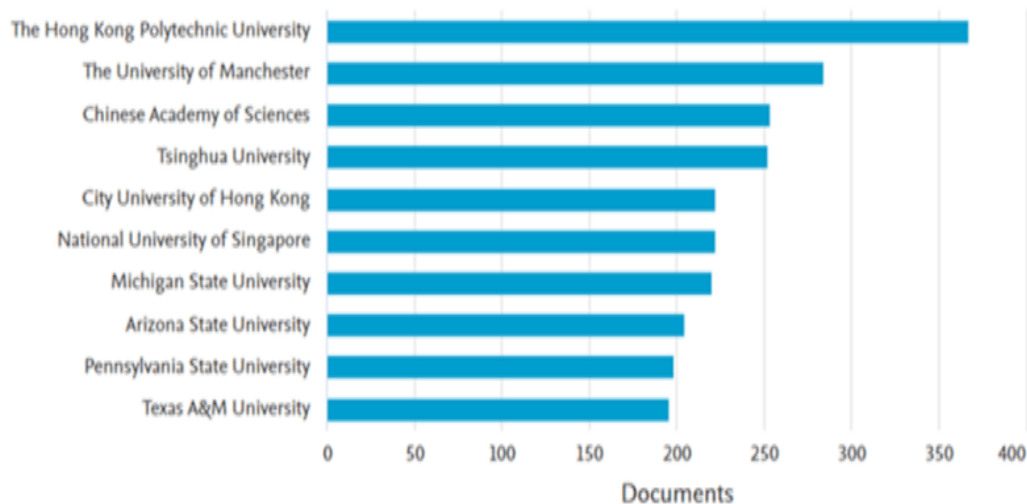


Figure 8 The top 10 contributing organizations.

4.5. Most Productive Journal

The articles in the database have been published in more than 500 journals. The journals with the highest number of papers are shown. Figure 9 shows the top 10 journals with the highest number of articles on the subject. Among them, the most published journal is the Journal Of Cleaner Production, which published 2,083 articles. These findings indicate the leading position of the same journal in this treated field.

4.6. Most Productive Countries

Over the last few years, more than 154 countries and regions have played a leading role in the control of scientific articles. Figure 10 shows the top twenty countries in terms of scientific production. Among the top 10, we find the United



States with 13 484, followed by China with 6 555, the United Kingdom with 5 460, Germany with 2 655, Australia with 2 491, India with 2 191, Canada with 2 132, Italy with 1 778, the Netherlands with 1 494, and Spain with 1 459. In general, these are developed or emerging countries (Holmgren, 2004) that are seeking to highlight the role of science in the development of their countries.

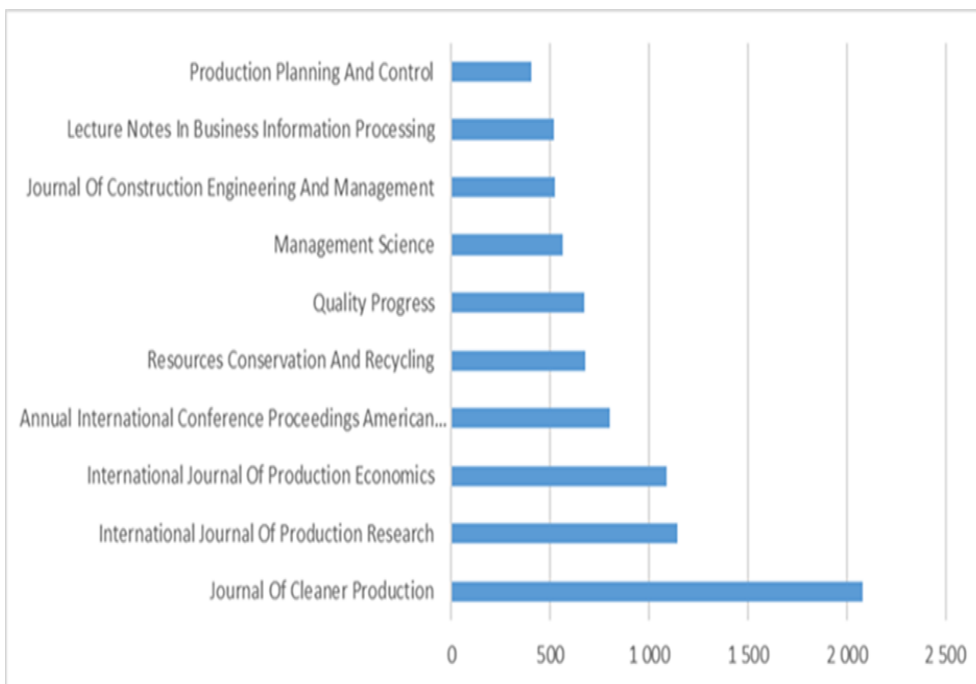


Figure 9 Most productive journals.

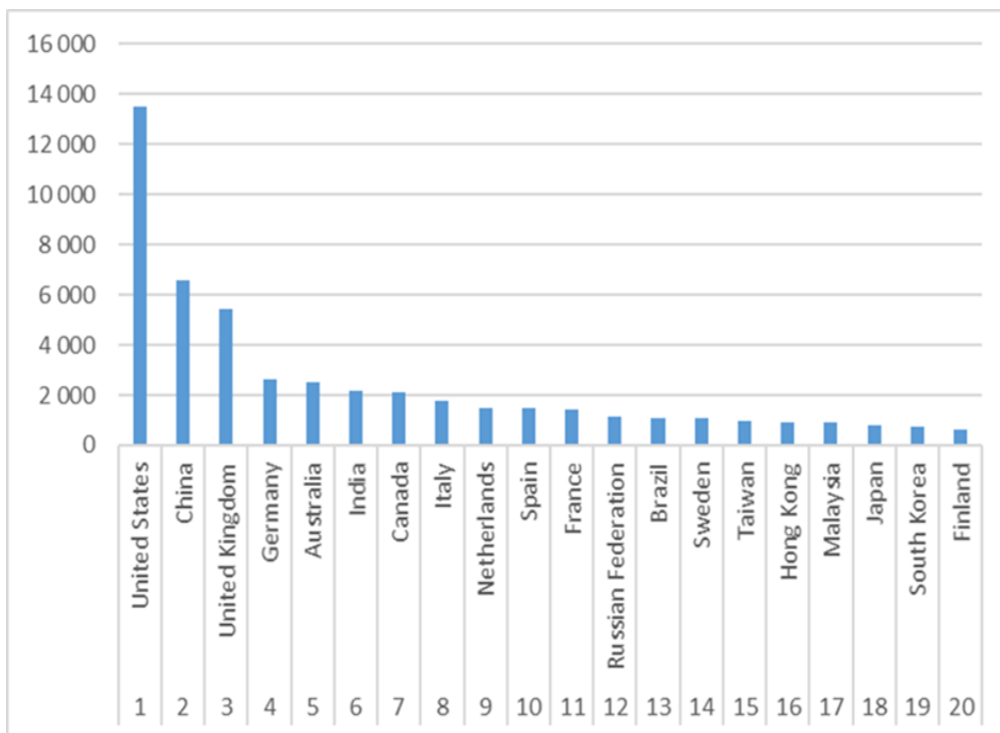


Figure 10 Documents by country/territory.

4.7. Bibliographic Linkage of Countries

Bibliographic country pairing analysis is a method of grouping countries that can work on or face the same scientific problem. Countries belonging to the same cluster and with the same color can cooperate with each other to carry out scientific work in this field.



From Figure 11, it is clear that the countries share similar interests and challenges related to management control. The result of the bibliographic linkage shows that of the 268 countries/regions, 89 meet the thresholds after setting a minimum of 10 for the number of documents per country and the number of citations per country. There are seven clusters in total, with 3,547 links and a total link strength of 1,198,032.

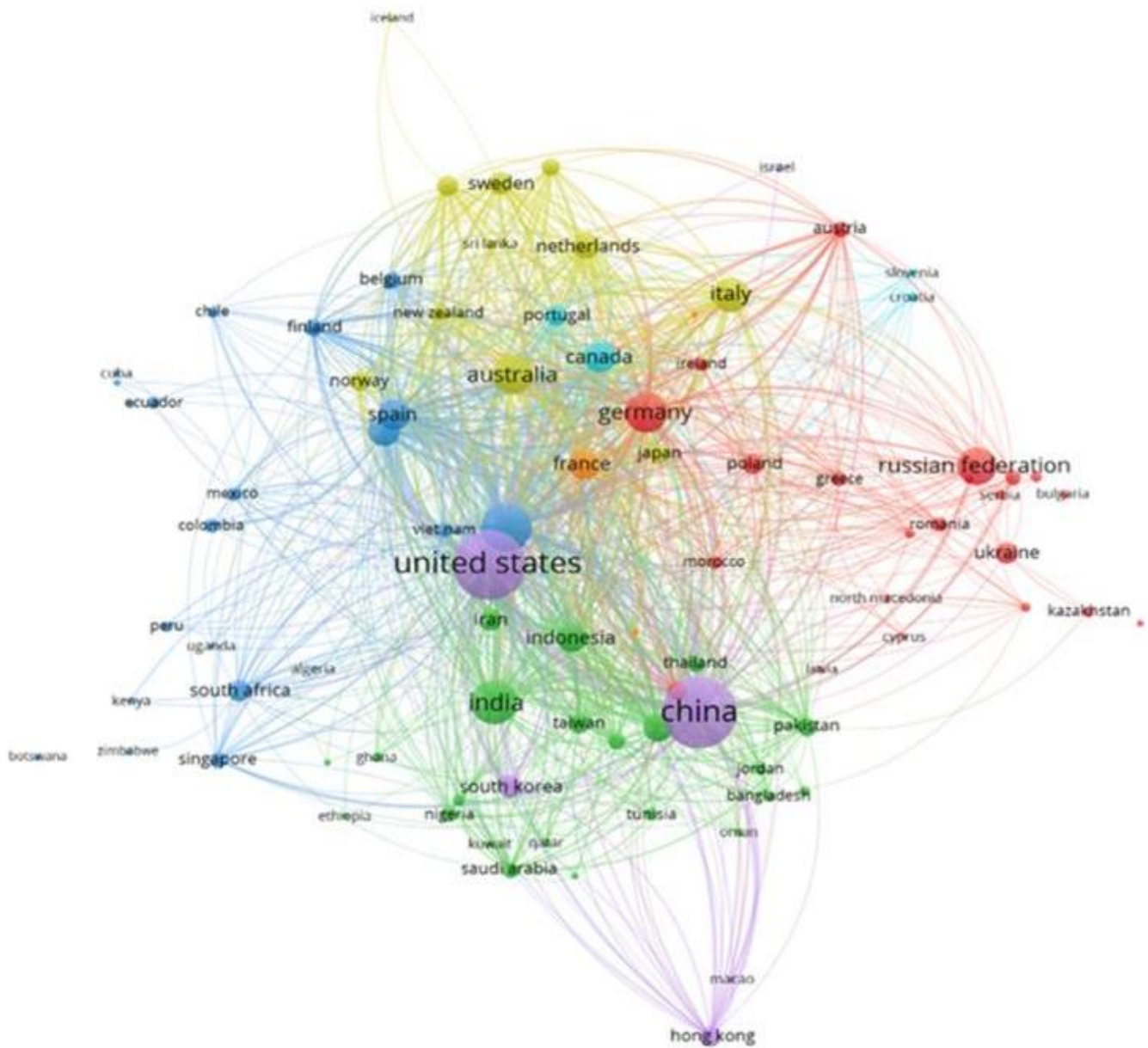


Figure 11 Bibliographic linkage of countries/regions.

4.8. Keyword analysis of research hotspots

Through the analysis of keyword cooccurrences in Figure 12, it is possible to identify the recurrent terms in this field, and therefore potentially the most important terms, to direct work in a more targeted way and make a significant contribution to the advancement of research on this subject (Figure 12).

This figure Figure 13 was created via VOSviewer software, limiting our search to a minimum number of keyword occurrences of six. A total of 2,406 of the 63,477 keywords meet the thresholds. There are seven clusters in all, with 212,968 links and a total link strength of 422,689.

The figure shows that quality control, project management, inventory control and industrial management are hot topics related to management control. The most frequently used words in controlling research are presented in table format Table 6.

Six main groups seem to summarize the thematic orientation in the field of management control and performance research are presented in Table 7.



Table 6 The most popular keywords.

Keyword/Word combination	Frequency	Keyword/Word combination	Frequency
Quality Control	5 012	Information Management	2 638
Project Management	3 622	Costs	2 483
Inventory Control	3 322	Management	2 350
Industrial Management	3 218	Supply Chain Management	2 203
Decision Making	2 872	Production Control	2 139

Table 7 Main items of each cluster.

	Cluster	Most important items	Relationship
Environmental management and management control	Bleu	Energy, Greenhouse gases, Bio chart, Plastic waste, Environmental management, Landfill, Emission control, Life cycle assessment.	Environmental management control is an essential element in management control, and specifically when we are talking about effective management control that aims to achieve the objectives set with the help of its environment in order to promote sustainability and operational efficiency.
Risks and management control	Yellow	Digital storage accidents, Costs, Ships, Profitability.	Management control is an essential tool for identifying, assessing and managing the various risks that are likely to have an impact on the company's normal business activity, based on tools, policies and procedures that increase the company's ability to adapt to risks and protect itself.
Adaptability and management control	Red	Covid-19, Customer relationship management, Resilience, Internal control, Quality.	Management control is a process that enables companies to be flexible and adaptable. In general, for management control to be effective, it must be adaptable to changes in the environment and to emerging challenges.
Optimization and management control	Purple	Human, Psychology, Budget, Improvement, Organization and management.	Management control, through the process of data collection and performance analysis, can put in place effective actions to achieve optimum performance by ensuring that resources are also used optimally and efficiently.
Governance and management control	Green	Decision-making, Process control, Network security, Forecasting.	Governance and management control are interrelated concepts that enable an organization to operate efficiently and ethically. Management control involves a set of processes for implementing these policies with the aim of achieving the desired performance efficiently and in compliance with regulations.
Energy Optimization and management control	sky blue	Smart power, Secondary batteries, Energy storage, Optimal systems, Electric power transmissions, Renewable energies.	Energy optimization and management control are linked to improve operational efficiency and reduce costs. In general, energy optimization aims to use energy resources more efficiently to achieve the desired results while minimizing waste

5. Conclusions

Since it was first advocated and introduced at General Motors, management control has undergone a remarkable evolution. Initially, the role of controlling was to provide assurance to managers that resources were being obtained and managed efficiently, in effect, a dyadic role of control only, and hence of accountability. Today, its role is no longer confined to providing assurance but rather to steering company performance and achieving set objectives.

Bibliometric analysis is used to determine the major trajectories of research in a given field. Consequently, this study aims to determine publication trends in management control in general, specifically in the fields of economics and management.

The data presented in this article come from the SCOPUS database. The aim of this study is therefore to discover the state of scientific production and to describe publication trends to provide useful information for future researchers.

The results questioned the notion of controlling as a compulsory management tool in all fields. We were able to show that research into management control is not limited to a specific field by analyzing the most productive fields, which include the exact sciences, art, economics and management, etc. This spread of the notion is reflected in the trend in publications, which has been on the general upward slope since the 1990s.

The spread of the concept is reflected in the trend in publications, which has been on the rise since the 1970s. Ever since the first document was published in 1832, researchers have highlighted the concept of management control and linked it with other interesting notions.

In terms of authors' nationalities, the United States, China and the United Kingdom are the top three contributors; most of them are either developed or developing countries. Among the most productive authors, Anon, Gunasekaran, A. and



Vanhoucke, M. are the researchers with the greatest number of scientific publications. They each published 103, 38 and 31 articles, respectively.

In general, the evolution of publishing in this field gives us the impression that this evolution will last for a long time, owing to the efforts made by researchers. This research sheds light on an emerging notion, its history, the complexity of its definition and the opinions of more authors. The results can be used by researchers to complement this analysis with a comparative or systematic one. Or, to use the results of keyword co-occurrence to open up new areas of research.

However, our research has certain limitations. First, we used only the Scopus database to carry out this analysis. Other databases, such as the Web of Sciences, can be used to extract bibliographic data in the future. Second, in terms of data filtering, the Scopus database eliminates the number of articles to be exported in 20,000 documents. This may have resulted in the elimination of articles useful for our research.

Furthermore, future researchers should use different databases to compare results. In addition, hot topics can be generated from keyword co-occurrence networks, which identify the links between the topic under study and potential topics or subtopics.

Ethical Considerations

Not applicable.

Conflict of Interest

The authors declare that they have no conflicts of interest.

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