

Management Control Systems and Social Sustainability in Supply Chains: A Bibliometric-Systematic Literature Review

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Received: 11 March 2026

Accepted: 6 July 2026

Abstract

Over recent years, the relationship between Management Control Systems (MCSs) and Social Sustainability Supply Chains (SSCs) has garnered increasing academic interest, thus reflecting the relevance of social issues in procurement and production networks worldwide. This study aims to systematize such research scope by carrying out a Bibliometric-Systematic Literature Review (B-SLR) of 64 peer-reviewed articles between 2008 and 2025. We investigated how MCSs addressed social risks in supply chains and shaped firms' responsibilities toward workers and communities. In particular, four thematic clusters were identified from the bibliometric analysis that focus on managerial integration, risk management, quantitative modeling, and humanitarian operations. Afterwards, the qualitative analysis highlighted a rising convergence between control mechanisms and social performance, yet also revealed crucial research gaps that pave the way for future research, including the need for integrative frameworks and in-depth analyses of reporting practices to enhance transparency, accountability, and social impact measurement in supply chain management.

Keywords: Management Control System (MCS), Social Supply Chain Sustainability (SSCS), Human rights, Risk Management, Labor Conditions, Bibliometric-Systematic Literature Review (B-SLR)

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1. Introduction

Over the last few years, the growing attention to the social dimension of sustainability has reshaped how firms conceptualize their responsibilities within global supply chains. This shift has been driven by heightened stakeholder scrutiny, regulatory developments, and recurring scandals related to labor exploitation, such as unsafe working conditions and human rights violations in global sourcing networks. As a result, firms are expected not only to pursue financial performance, but also to meet social expectations within supply chains. In this context, Social Supply Chain Sustainability (SSCS) refers to the practices and governance mechanisms aimed at safeguarding human and labor rights to ensure fair and safe working conditions, as well as promote diversity, equity, and social inclusion across supplier networks (Marshall et al., 2015; Nakamba et al., 2017). However, implementing socially sustainable supply chain practices entails the ability to coordinate, oversee, and shape behaviors across complex inter-organizational relationships. From this perspective, Management Control Systems (MCSs) play a pivotal role as governance infrastructures through which firms translate social sustainability goals into operational routines, performance outcomes, monitoring processes, and accountability practices (Malmi and Brown, 2008). Rather than functioning merely as internal performance measurement tools, MCSs may support the identification and mitigation of social risks across supply chains thanks to a greater behavioral alignment between suppliers and companies. Accordingly, the relationship between MCSs and SSCS can be conceived as the intersection between control mechanisms and social risk governance processes, where formal controls, reporting systems, supplier evaluation practices, and informal accountability mechanisms jointly contribute to managing social sustainability challenges within supply networks.

Although prior studies addressed social sustainability across supply chains – particularly focusing on human capital well-being, equity, and labor conditions (Yawar and Seuring, 2017) – the current literature reveals scant integration between MCSs and social risk management frameworks (Govindan et al., 2021; Pournader et al., 2020). In particular, previous research has mainly focused on the outcomes, thus neglecting the antecedents. For instance, MCS mechanisms are often investigated separately from social risk identification, mitigation, and monitoring processes, thereby weakening their effectiveness in preventing supplier misconduct, labor exploitation, or reputational losses (Garzella and Capurro, 2024; Schaltegger et al., 2022). Such a conceptual misalignment has

constrained the development of cohesive and useful frameworks for exploiting MCSs as strategic levers for social value creation within multi-tier supply chains (Govindan et al., 2021; Pournader et al., 2020; Negri et al., 2021). More specifically, previous literature reviews have mainly examined supply chain management (SCM) from broad sustainability perspectives, such as supply chain resilience, governance mechanisms, or social sustainability practices, without explicitly addressing how MCSs support the governance of social risks across supply chain relationships (e.g., Seuring and Müller, 2008; Carter and Easton, 2011). Consequently, little is known about the intersection between control-system components, social risk routines, and accountability practices within supply chains. Thereon, the novelty of this study lies in integrating two research streams: MCSs and SSCSs that have largely developed separately. By contrast with prior literature reviews, this paper focuses on: (i) the social, rather than environmental, dimension of sustainability; (ii) MCSs as structured control and accountability mechanisms, rather than generic governance tools; and (iii) the supply-chain level, where social risks emerge through inter-organizational relationships and multi-tier supplier networks. Therefore, the study covers a more focused conceptual perspective on how MCSs contribute to social risk governance through monitoring, coordination, reporting, and accountability practices across supply chains. In this vein, the paper does not merely summarize the evidence stemming from past studies, but links management control mechanisms with social risk governance processes. This perspective provides the conceptual basis for interpreting the evolution of the ongoing literature, driving the identification of thematic clusters, and highlighting underexplored areas for future research. As a result, the study addresses the following research question: **RQ:** “*What is the state-of-the-art concerning the role of MCSs and SSCS?*”. In particular, we carried out a Bibliometric-Systematic Literature Review (B-SLR) to provide both quantitative and qualitative insights into these research domains (Khelif and Chalmers, 2015; Marzi et al., 2025). By this methodological approach, we identified four thematic clusters moving from management practices to humanitarian operations. Therefore, this study contributes to the ongoing academic debate by elucidating the role played by control mechanisms in supporting social risk prevention, supplier accountability, and sustainability governance across supply chains.

The article is organized as follows: Section 2 looks into the theoretical foundations. Section 3 provides insight into the research methodology. Section 4 exhibits the findings. Section 5 discusses the main results, while Section 6 draws implications for both theory and practice.

2. Theoretical Background

2.1 Management Control System

Over recent decades, scholars have investigated how MCSs help to steer organizational behavior and to align managerial actions with strategic objectives. Early studies in management control literature emphasized formal planning, budgeting, and performance evaluation as pivotal levers for ensuring goal consistency and coordination within organizations (Anthony, 1965; Simons, 1995). Several definitions of MCSs have been developed over time (Merchant and Van der Stede, 2007). Some scholars described MCSs as the set of formal and informal mechanisms that managers adopt to influence and assess behavior in line with strategic goals (Merchant and Van der Stede, 2007), while others defined them as a broader package of interrelated controls that jointly shape how strategies are implemented in practice (Malmi and Brown, 2008). Malmi and Brown (2008) conceptualized MCSs as a configuration of cultural, planning, cybernetic, reward, and administrative controls operating within a specific organizational context, a perspective that has been extensively adopted in subsequent studies (Grabner and Moers, 2013). Other scholars highlighted how written procedures, performance indicators, and incentive systems operate alongside cultural values, social norms, and informal practices to shape managerial behavior (Beusch et al., 2022). In this vein, MCSs are not only designed to guarantee efficiency and compliance, but they also condition how organizations interpret external pressures, manage risks, and react to emerging stakeholder expectations.

In line with the broader sustainable development agenda, the financial focus of MCSs has broadened in an attempt to address environmental and social concerns (Lueg and Radlach, 2016; Garzella and Capurro, 2024). This literature stream has progressively introduced the notion of sustainability-oriented MCSs, whereby traditional tools, such as budgeting, performance measurement, and incentive schemes, are adapted to include non-financial objectives and indicators (Mancini et al., 2023). Specifically, Lueg and Radlach (2016) argued that, although several firms started to integrate sustainability into their control systems, empirical evidence remains skewed toward environmental issues, while the social dimension is comparatively underdeveloped and more fragmented. Overall, prior studies pointed out that there is no single configuration of sustainability-oriented MCSs. Rather, firms appear to reshape their existing control systems in different ways as they respond to practical experience and evolving

stakeholder expectations (Lueg and Radlach, 2016; Fiorentino et al., 2016). Building on this research strand, recent studies examined how sustainability is integrated into MCSs. Precisely, they analyzed the coupling between sustainability control systems and traditional MCSs, alongside proposing frameworks for more integrated control configurations (Beusch et al., 2022; D’Onza, 2022; Mancini et al., 2023). As suggested by Power (2015), the integration of social goals into control configurations entails crafting indicators, assessment logics, and accountability routines. These mechanisms may either align with strategic intent or generate decoupling between formal disclosure and substantive practice. In this perspective, MCSs can be analytically differentiated into six interrelated purposes, including target setting, monitoring, incentive alignment, due diligence, reporting, and learning (Malmi and Brown, 2008; Tessier and Otley, 2012). This classification offers a finer understanding of how control mechanisms work with respect to social goals, rather than treating MCSs as an undifferentiated bundle of practices (Malmi and Brown, 2008).

2.2 Social Supply Chain

In the SCM research field, scholars have often paid attention to the sustainable SCM as a catalyst for corporate and societal development, rather than merely an operational efficiency tool (Seuring and Müller, 2008). In the academic debate, several definitions of sustainable SCM have been proposed (Beske and Seuring, 2014; Seuring and Müller, 2008). Some scholars described a sustainable supply chain as the integration of environmental and social concerns into SCM, alongside traditional financial goals. Moreover, it is defined as the coordination of material, information, and financial flows simultaneously pursuing financial, environmental, and social performance in the supply network (Seuring and Müller, 2008). Seuring and Müller (2008) developed a conceptual framework linking external pressures and incentives (e.g., regulation, stakeholder demands, market expectations) to supplier management practices and sustainability-related outcomes, thereby clarifying the support elements forming sustainable SCM. Moreover, Pagell and Wu (2009) further enriched this research strand by analyzing exemplar firms and arguing for a more comprehensive theory of sustainable SCM, in which environmental and social issues are embedded into core supply chain decisions. These studies underlined that sustainable SCM is an evolving process that generates different economic, environmental, and social outcomes, as supply chains face multiple and sometimes conflicting demands (Pagell and Wu, 2009; Seuring and Müller, 2008). Along this line

of reasoning, other scholars suggested that sustainable SCM became a mature yet still evolving field, where firms increasingly tackle circular economy tenets and stakeholder engagement to improve sustainability performance along the supply chain (Corvino and Intenza, 2026).

Within this broader research field, the social dimension of sustainability in supply chains has progressively gained relevance. Academic debate described social sustainability as the promotion of human and labor rights, fair and safe working conditions, and social inclusion across supply networks (Carter and Easton, 2011). In addition, other works emphasized the relevance of addressing social risks, such as child labor, discrimination, wage inequality, and community disruption (Yawar and Seuring, 2017). In particular, Yawar and Seuring (2017) conceptualized social issue management in supply chains by linking specific social problems to corporate actions (e.g., communication, compliance, and supplier development) and related performance outcomes, thereby shedding light on the linkages between concerns, responses, and impacts. Moreover, Nakamba et al. (2017) suggested that social sustainability is often operationalized in a heterogeneous and fragmented manner, with different indicators, sectoral emphasis, and methodological approaches. Building on these insights, next studies systematized research on social sustainability in the supply chain by distinguishing between drivers, enablers, and barriers, as well as by pinpointing different approaches to address social issues with their outcomes (Yawar and Seuring, 2017; Marshall et al., 2015).

Further works pointed out that social sustainability in supply chains cannot be fully understood without considering both risk and performance perspectives. In this regard, the academic debate is focused on how firms manage supply-chain-related social risks and detect the mechanisms through which buying companies attempt to prevent or mitigate adverse social impacts in upstream networks (Marshall et al., 2015). With reference to performance measurement, some scholars found that environmental and social dimensions have been progressively incorporated into supplier evaluation and performance frameworks, thus extending cost-oriented assessment practices (Miemczyk and Luzzini, 2019). Furthermore, studies on supply chain disclosure emphasized that transparency regarding social and environmental conditions at the supplier level has become a primary driver of corporate sustainability strategies (Marshall et al., 2015). In essence, these contributions suggested that SSCS involves not only the definition of social goals, but also the development of tools for measuring performance, managing risks, and communicating outcomes to stakeholders (Marshall et al., 2015). In supply chains, the outcome domain of social

sustainability pertains to worker well-being, fair labor standards, and human capital development along the network (Yawar and Seuring, 2017). The risk domain captures the exposure of focal firms to supplier misconduct, reputational harm, and regulatory sanctions rooted in upstream practices (D'Onza, 2022). In turn, the stakeholder-governance domain refers to the legitimacy and accountability mechanisms through which firms engage workers, communities, and oversight institutions across multi-tier supply structures (Marshall et al., 2015; Nakamba et al., 2017).

To sum up, prior research on the relationship between MCSs and SSCS suggested that management accounting and control practices are increasingly integrated into supply chain sustainability initiatives through the inclusion of social criteria in supplier selection, performance evaluation, and risk assessment (Miemczyk and Luzzini, 2019; Negri et al., 2021). Furthermore, prior studies on sustainability-oriented MCSs have predominantly adopted a firm-level lens and have rarely disentangled how the different components of the MCS process specifically support social objectives in supply chains (Beusch et al., 2022; Fiorentino et al., 2016; Lueg and Radlach, 2016). Similarly, contributions on sustainable SCM examined social issues, actions, and outcomes, but they paid little attention to internal control systems embedding social ambitions into targets, metrics, and accountability processes (Marshall et al., 2015; Nakamba et al., 2017; Yawar and Seuring, 2017). Against this backdrop, the six MCS purposes and the three social-sustainability domains provide the integrative conceptual lens that informs the screening, clustering, and interpretation of the literature debate.

3. Methodology

This study followed the guidelines outlined by Marzi et al. (2025) for conducting a B-SLR, which blends bibliometric techniques with traditional systematic literature review (SLR) methods to provide a comprehensive understanding of the state-of-the-art, thematic developments, and intellectual structures within a specific research strand. This mixed approach leverages quantitative bibliometric techniques, such as citation analysis and clustering, to map the landscape of extant literature (Ed-Dafali et al., 2025; Khlif and Chalmers, 2015), as well as employs qualitative procedures to critically interpret the findings (Snyder, 2019). The methodological framework is structured in accordance with the PRISMA protocol, thus following a systematic sequence of steps to safeguard rigor, transparency, and

replicability throughout the review process (Moher et al., 2009). A breakdown of the entire process is depicted below.

First of all, the search strategy was developed after an exploratory examination of the current literature, which helped us to identify recurring keywords and terminologies associated with the research fields of MCSs and SSCS (Figure 1). The first set of search terms captures the multidimensional nature of management control (Malmi and Brown, 2008; Schaltegger et al., 2022); while, the second set of keywords covers the social sustainability strand in supply chains, including the humanitarian topic, which represents a well-recognized sub-field of the social-sustainability literature (Govindan et al., 2021; Yawar and Seuring, 2017). Drawing upon seminal works suggesting that Scopus provides a broader coverage than other databases (Bragge et al., 2019; Marzi et al., 2025), the query was run using the “TITLE-ABS-KEY” boolean operator and including studies published up to 16 June 2025.

Figure 1 - Keywords and search criteria

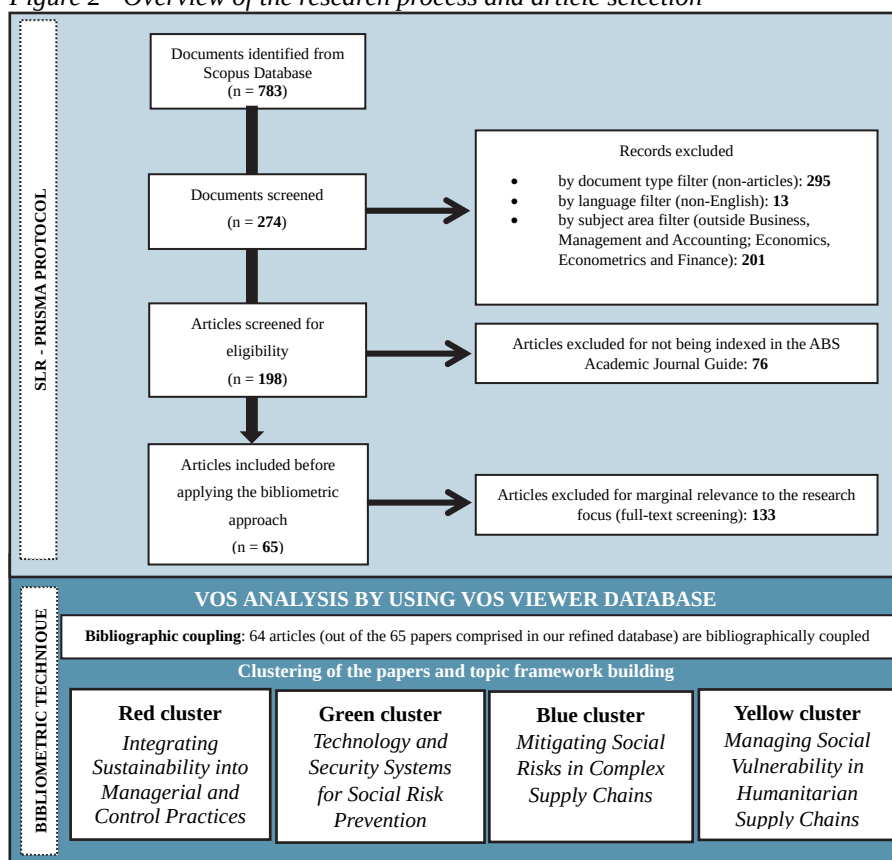
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|--|
| <ul style="list-style-type: none"> • Search strategy: two group of search strings by using the operator “TITLE-ABS-KEY” <ul style="list-style-type: none"> ➤ Management Control Systems: “manage* control” OR “manage* accounting” OR “risk* management” OR “operation* planning” OR “operation* management” ➤ Social Supply Chain Sustainability: “sustainab* supply chain*” OR “supply chain* sustainab*” OR “sustainab* supply chain* management” OR SSC* OR SCS* OR “social* supply chain*” OR “social* supply chain* management” OR “humanit* supply chain*” • Documents: articles • Time-frame: no-time constraint • Language: English • Subject area: “Business, Management and Accounting”; “Economics, Econometrics and Finance” |
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Source: Authors’ elaboration

This process initially led to the identification of 783 documents, which were progressively filtered through setting specific criteria (see Figure 2 for more details). Some inclusion criteria were set: i) peer-reviewed journal articles; ii) papers written in the English language; iii) no time constraints; iv) articles published in journals indexed in the Academic Journal Guide (ABS Ranking); v) manuscripts on specific subject areas, like “Business, Management and Accounting” and “Economics, Econometrics and Finance” (Ed-Dafali et al., 2025).

After applying these criteria, the sample was reduced to 198. Subsequently, the remaining articles were screened at the full-text level to encompass only the papers fully engaged with MCSs and SSCS. This screening process was carried out independently by two authors who assessed titles and abstracts against pre-defined inclusion criteria (i.e., thematic alignment with the research question on MCSs and SSCS, conceptual and empirical engagement with control practices in supply-chain contexts, and focus on the social dimension of sustainability). Divergent assessments were addressed through discussion until consensus was reached. As a result, the final dataset included 65 articles (Figure 2).

Figure 2 - Overview of the research process and article selection



Source: Authors' elaboration

To identify links among the selected works, a bibliographic coupling analysis was performed by using the VOSviewer software (version 1.6.20) (van Eck and Waltman, 2010). This technique measures the degree to which documents cite the same references, offering a robust method for mapping the intellectual structure of a research field. Out of the 65 articles included in the review, 64 exhibited bibliographic coupling and were therefore included in the clustering process. The VOSviewer algorithm was applied to generate a similarity matrix, which was then translated into a two-dimensional map where the spatial proximity between articles reflects the strength of their bibliographic linkages within each cluster. The resolution parameter was set to 6 and the minimum cluster size to 10, allowing the formation of coherent and interpretable thematic clusters (Marzi et al., 2025). Building on the VOS analysis results, the papers within each cluster were qualitatively reviewed to identify main research focus, theoretical underpinnings, and methods. In line with recent B-SLR guidelines, cluster labels were inductively developed and refined through iterative discussion among the authors (Marzi et al., 2025). Normalized citation scores were used to weigh the items, thereby ensuring that recent contributions would also be properly represented (van Eck and Waltman, 2010). Figure 4 illustrates the resulting network, comprising 716 links and a total link strength of 1,555.

Building on the output of the VOS analysis, the included articles were categorized according to their thematic similarities and the strength of their bibliographic interconnections (Tranfield et al., 2003). In particular, they were prioritized in descending order of normalized citations, which served as the main guiding criterion for the review.

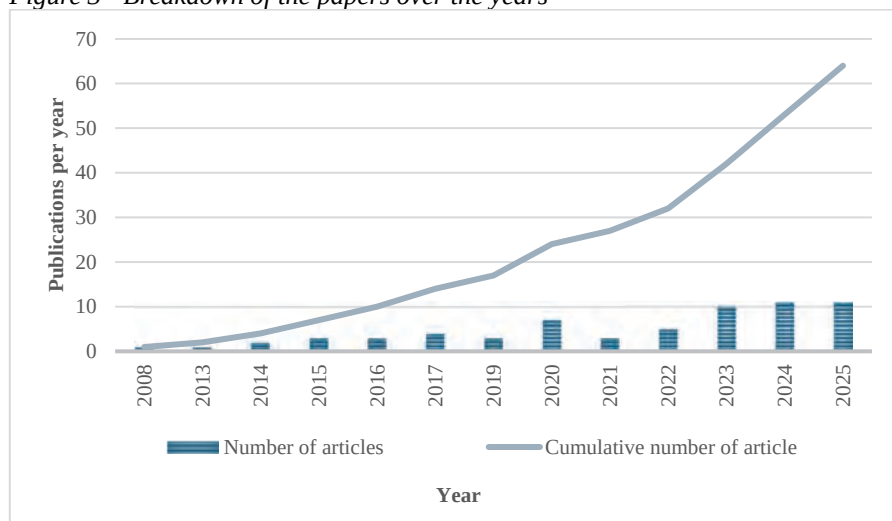
4. Results

4.1 Bibliometric activity indicators

Figure 3 sets out the annual distribution of publications, alongside the cumulative number of articles between 2008 and 2025. The analysis reveals a markedly growing academic interest, especially in the last five years. Early contributions were occasional, with only one or two publications per year until 2014. Starting from 2020, the number of studies began to increase, reaching 10 papers in 2023 and 11 in 2024. The 2025 count of 11 papers covers only the first half of the year, given the data extraction date of 16 June 2025. This growing trajectory is consistent with the regulatory momentum introduced by the European Union Corporate Sustainability Reporting

Directive (CSRD, 2022/2464/EU) and the related European Sustainability Reporting Standards (ESRS). Still, the increasing investor attention to ESG factors, coupled with the approaching United Nations Sustainable Development Goals mid-term horizon, has further stimulated academic interest in the research field (Schaltegger et al., 2022; Missaglia et al., 2026).

Figure 3 - Breakdown of the papers over the years



Source: Authors' elaboration

Moreover, prior studies in this research field were mainly published in journals that focus on SCM, logistics, sustainability, and operations research, such as *Journal of Humanitarian Logistics and Supply Chain Management*, *Journal of Cleaner Production*, *Transportation Research Part E: Logistics and Transportation Review*, and *Business Strategy and the Environment*. In terms of international bearing, the geographical distribution of the first authors' affiliations reveals a broad participation across the United States, the United Kingdom, India, and several European countries, thereby confirming a genuinely transnational scholarly community around MCSs and SSCS.

Table 1 outlines the top five contributing authors, revealing a concentrated authorship structure that drives the development of the research field across the green and red clusters.

Table 1 – Top contributing scholars

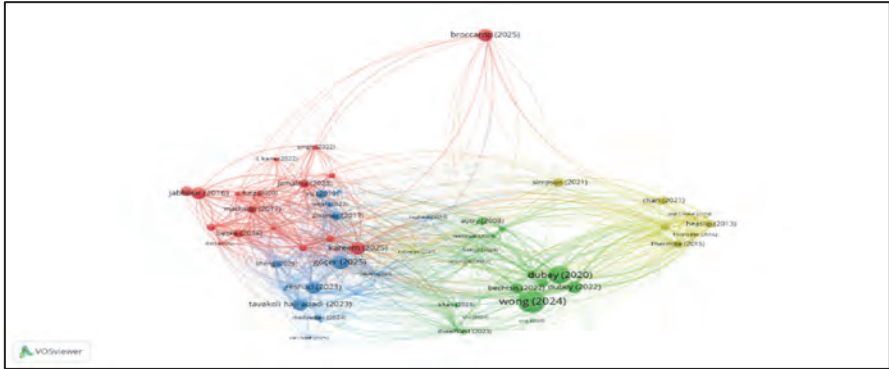
Author	No. of Papers	Total Cit.	Norm. Cit.	Cluster
Dwivedi, Y. K.	3	777	162.880	Green
Dubey, R.	3	723	94.214	Green
Govindan, K.	3	307	26.079	Red
Bryde, D. J.	2	654	77.247	Green
Gunasekaran, A.	2	551	69.851	Green

Source: Authors’ elaboration

4.2 Results of the VOS analysis and the systematic literature review

After running the bibliographic coupling, Figure 4 displays the output of the VOS analysis. Four delineated clusters emerged, each corresponding to a major thematic area within the literature on MCSs and SSCS.

Figure 4 - Results stemming from the VOS analysis



Source: Authors’ elaboration from VOSviewer 1.6.20 software

To provide a more fine-grained understanding, Table 2 outlines the descriptive statistics of the clusters. In essence, the red cluster stands out as the largest in terms of number of papers (21) and total citations (1,898), reflecting its consolidated contribution to the research field. Moreover, the green cluster follows with 17 papers and the highest value of total normalized citations (202.551), suggesting an emerging research field. The overall citation impact further substantiates the relevance of the field, with the 64 articles overall collecting 3,642 citations (approximately 56.9 per paper on average).

Table 2 - Descriptive statistics of the clusters

	Number of Papers	Total Citations	Total Normalized Citations
Red	21	1,898	110.755
Green	17	1,130	202.551
Blue	15	343	118.408
Yellow	11	271	25.501
Total	64	3,642	-

Source: Authors' elaboration

Red Cluster: Integrating Sustainability into Managerial and Control Practices

The manuscripts grouped in the red cluster explore how management accounting and control mechanisms foster social sustainability within supply chain contexts. Building on seminal works that embed sustainability into SCM (Beske and Seuring, 2014; Govindan et al., 2014), many studies argue that MCSs can support the formulation and monitoring of social goals through key performance indicators (KPIs), codes of conduct, and incentive systems, ultimately fostering accountability and ethical practices across supply networks (Broccardo et al., 2025; Erkul et al., 2015; Singh and Srivastava, 2022). Performance evaluation plays a pivotal role in aligning internal capabilities with externally expected social behaviors (Miemczyk and Luzzini, 2019), while training and human resource development initiatives help address shortages of sustainable supply chain talent (Jabbour and de Sousa Jabbour, 2016).

Moreover, several scholars point out that social priorities (e.g., the elimination of child labor, non-discrimination, and human rights) are inherently risk-sensitive and require dedicated oversight tools within control systems (Dass and Nair, 2025; Fung et al., 2020). In this perspective, sustainability control systems integrate environmental, social, and risk assessment practices into supply chain governance, through decision-support frameworks that structure the evolution of sustainable operations over time (Ditillo and Lisi, 2016; Jamalnia et al., 2023; Machado et al., 2017; Miemczyk and Luzzini, 2019; Singh and Srivastava, 2022). Firms adopting structured risk assessment approaches tend to improve performance along all three pillars of the triple bottom line, including cost efficiency and operational resilience (Kumar et al., 2025; Kuruppu et al., 2024; Walkiewicz et al., 2021). Additional contributions emphasize the role of intermediaries in coordinating expectations and managing social risks in multi-tier supply chains (Cole and Aitken, 2020; Jamalnia et al., 2023). Moreover, additional

contributions emphasize the usefulness of taxonomies distinguishing soft and hard sustainability practices (García-Cardona and León-Darder, 2023), as well as the role of corporate culture, CSR orientations, and local institutional settings in shaping stakeholder relationships and the effectiveness of sustainability initiatives (Kane et al., 2022).

Green Cluster: Technology and Security Systems for Social Risk Prevention

The green cluster comprises empirical analyses examining how risk management, security strategies, and digital technologies safeguard social sustainability in contemporary supply chains. A shared concern among these studies is the mitigation of social vulnerabilities (e.g., labor exploitation, wage inequality, and unsafe working conditions) through risk governance systems (Lu et al., 2017) and structured performance measurement (Norrman and Eriksson Ahre, 2024; Ong et al., 2024). Several papers delve into supply chain security frameworks – structured around prevention, detection, response, and mitigation – to protect human capital across the supply network (Autry and Bobbitt, 2008; Mohammed et al., 2023; Zeiringer et al., 2022). Such security strategies operate as control mechanisms that prevent disruptions and illicit behaviors, as well as ensuring ethical standards especially in socially sensitive sectors (Khan and Keramati, 2023). Furthermore, a second thread of literature focuses on the integration of smart technologies as both sources of risk and enablers of socially sustainable governance. On the one hand, Blockchain systems and risk assessment platforms increase transparency, support traceability, and foster trust among supply chain actors, especially in humanitarian or disaster-relief operations (Dubey et al., 2020; Mancini et al., 2021; Wong et al., 2024). However, technology may also introduce new forms of exposure, including cyber vulnerabilities and workforce displacement (Bechtsis et al., 2022; Mohammed et al., 2023; Wong et al., 2024; Zeiringer et al., 2022). Moreover, a third strand of contributions explicitly links risk and resilience capabilities to social outcomes arguing that resilience emerges from the interplay between companies and their communities and depends on multi-level knowledge sharing (Freitas et al., 2024; Statsenko et al., 2024). Lastly, management control interventions aligned with CSR goals can promote improvements in labor conditions, wage systems, and workplace dialogue (Distelhorst and Shin, 2023; Taschner and Charifzadeh, 2020).

Blue Cluster: Mitigating Social Risks in Complex Supply Chains

The blue cluster encompasses quantitative studies assessing how to

mitigate social risks across global and local supply chains. These works build on the idea that social risks (e.g., labor exploitation, reputational threats, or stakeholder dissatisfaction) are increasingly material for firms operating in contexts of high uncertainty, digital transformation, and geopolitical instability (Najaf et al., 2023; Zimmer et al., 2017). Hence, several contributions propose modeling frameworks to quantify such risks and support managerial decision-making to deal with the ambiguity of social data (Ghasemy Yaghin and Sarlak, 2019; Xu et al. 2018). Such models often combine fuzzy logic, multi-criteria decision-making, and conditional value-at-risk to prioritize mitigation strategies and design robust supplier portfolios (Ahuja and Kaur, 2025; Taghavi et al., 2024). Other works adopted a systemic perspective to discuss the tension between sustainability and risk, illustrating how efforts to reduce social and environmental impacts can both alleviate and generate new forms of exposure (Göçer et al., 2025; Reshad et al., 2023). At the same time, big data analytics and digital capabilities emerge as important moderators strengthening the relationship between supply chain risk management and sustainable performance (Huynh et al., 2025; Van Hoek and Wong, 2025). Finally, a shared emphasis is placed on embedding CSR-related metrics into supplier selection, order allocation, and inventory management processes (Ghasemy Yaghin and Sarlak, 2019; Taghavi et al., 2024).

Yellow Cluster: Managing Social Vulnerability in Humanitarian Supply Chains

The yellow cluster includes papers investigating how humanitarian supply chains handle social vulnerability through integrated approaches in operational planning and management control. In humanitarian logistics, saving lives, supporting communities, and restoring livelihoods represent the essential criteria for appraising the efficiency of operations (Ellison and Cook, 2020; Heaslip, 2013; L'Hermitte et al., 2016). A main research stream focuses on risk management practices, categorized into internal risks (e.g., misaligned internal processes or bureaucratic procurement systems), supply network-related risks (i.e., supplier delays), and contextual risks (e.g., political instability, environmental hazards, or governance failures) (Jahre, 2017; Katsoras and Georgiadis, 2024; L'Hermitte et al., 2015). Previous evidence from major disasters highlighted how these different risk categories influence delivery performance and the protection of vulnerable groups (Chari et al., 2021; Grassa and Bocanet, 2023). Agility, reactivity, and flexibility emerge as key principles guiding logistics networks in humanitarian emergencies. In particular, planning strategies (e.g., supplier

diversification, flexible contracting, and multimodal transport) are deployed to tackle fluctuating demands (L'Hermitte et al., 2016). In such a scenario, Ellison and Cook (2020) suggest the use of cost-effectiveness ratios to assess inventory strategies based on their humanitarian impact, such as lives saved or improved health outcomes, rather than traditional financial returns. Complementary manuscripts critically assessed the role of non-profit companies and humanitarian actors in disaster management, pointing out accountability, coordination and learning gaps (Hosseinfard et al., 2025). Finally, recent studies broaden the focus by examining how anti-trafficking insights can inform humanitarian operations (Yagci Sokat and Besiou, 2024; Simpson et al., 2021).

5. Discussion

The main purpose of this B-SLR is to better understand how MCSs contribute to managing social sustainability risks in supply chains. Although a growing body of research has addressed social issues in supply chains, a systematic review explicitly linking MCSs, risk management, and SSCS has so far been missing.

Taken together, the four clusters map a landscape that is growing in breadth, but remains fragmented in depth. Despite the strong linkages within each cluster, a weak inter-cluster link persists in the VOSviewer map (see Figure 4). This suggests that scholars investigating managerial integration (*red cluster*), technology-enabled risk governance (*green cluster*), quantitative modeling (*blue cluster*), and humanitarian operations (*yellow cluster*) have largely drawn on distinct theoretical grounds and methodological approaches. This is not merely a bibliometric insight. Rather, this fragmentation reflects genuine conceptual divisions that constrain the research field's ability to generate integrated knowledge. Recognizing these structural features is therefore a precondition for identifying where future research can provide valuable contributions.

In such a scenario, the red cluster highlights that MCSs and sustainability-related controls are increasingly used to embed social concerns into SCM. Instead of separating social goals from operations, these studies show that firms introduce specific metrics, supplier requirements, and monitoring practices that make labor conditions, human rights, and community impacts more visible in managerial routines (Beske and Seuring, 2014; Ditillo and Lisi, 2016; Kuruppu et al., 2024). Nevertheless, the empirical evidence is still heavily skewed toward large buyers, with little attention to how control

practices are negotiated with suppliers, adapted in supply networks, where small and medium-sized enterprises (SMEs) play a central role, or supported by informal norms and relational arrangements (Kane et al., 2022). Moreover, the red cluster reveals a persistent emphasis on formal, cybernetic control mechanisms – KPIs, codes of conduct, supplier audits – against informal norms, trust-based arrangements, and relational governance mechanisms that prior research on social sustainability has shown to be crucial in multi-tier supply contexts (Erkul et al., 2015). In this vein, future research should address how SMEs integrate MCS-driven demands from upstream buyers, how informal and relational controls interact with formal mechanisms in multi-tier settings, and whether MCS configurations identified in large-firm contexts can be scaled to smaller organizations.

Moving to the green cluster, it suggests that risk governance and security logics are progressively associated with social sustainability concerns in supply chains. Indeed, some papers examined how companies design structures, rules, and information flows to anticipate disruptions, detect misconduct, and react to social incidents, often supported by digital tools (Autry and Bobbitt, 2008; Bechtsis et al., 2022; Dubey et al., 2020; Wong et al., 2024). However, it is still unclear how these technology-enabled arrangements are embedded into day-by-day control processes, how responsibilities for social outcomes are distributed, and which new vulnerabilities may arise (Norrman and Eriksson Ahre, 2024; Statsenko et al., 2024). These research gaps pave the way for further analyses on the organizational conditions under which technology-enabled risk governance is institutionalized into MCS routines, how accountability for social outcomes is distributed when algorithmic systems mediate supplier monitoring, and the unintended social consequences of digitalization in supply chain control.

From a quantitative standpoint, the blue cluster shows that scholars have developed empirical approaches for tackling sustainability-related risks in supply chains. These models integrate social and environmental factors into risk identification and supplier evaluation, offering structured ways to design more robust configurations under uncertainty (Nazeri et al., 2023; Taghavi et al., 2024; Xu et al., 2019; Zimmer et al., 2017). Nevertheless, the literature rarely investigates how such models influence managerial attention and how their outputs are incorporated into budgeting, performance evaluation, or incentive systems. Current studies also provide limited evidence on the extent to which organizational and behavioral factors condition their impact on social sustainability performance (Reshad et al., 2023; Tavakoli Haji Abadi and Avakh Darestani, 2023; Van Hoek and Wong, 2025). Therefore,

future research should examine how quantitative social risk models are used in budget allocation and supplier incentive processes, how model outputs shape managerial attention to social sustainability, and how mixed methodological designs can specify the conditions of effective model adoption.

Finally, the yellow cluster points out the contribution of humanitarian and non-profit companies to the understanding of social risk in supply chains. Studies in this research stream emphasize that, in relief operations and charitable contexts, the performance assessment is tied to outcomes for affected populations (e.g., access to essential goods, protection of vulnerable groups, and recovery of livelihoods) rather than to financial indicators (Ellison and Cook, 2020; Grassa and Bocanet, 2023; Heaslip, 2013; L’Hermitte et al., 2015). These studies also put emphasis on how companies face a highly volatile context by combining structured risk categorization and experimenting with cost-effectiveness metrics tailored to humanitarian goals (Chari et al., 2021; Jahre, 2017; Katsoras and Georgiadis, 2024). However, only scant research was based on how insights on modern slavery, trafficking, and accountability to affected communities might inform the design of control systems in commercial supply chains (Hosseinifard et al., 2025; Simpson et al., 2021; Yagci Sokat and Besiou, 2024). Next studies should therefore address how cost-effectiveness and outcome-oriented metrics developed in humanitarian contexts could be adapted to evaluate the social impact of MCS interventions in commercial supply chains, whether risk categorization frameworks distinguishing internal, supply-network, and contextual risks offer analytical leverage for commercial social risk governance, and how accountability to affected communities might be operationalized through MCS mechanisms in commercial supplier networks.

6. Conclusive remarks

This B-SLR has shed light on the evolving interplay between MCSs and SSCS, offering an overview of how control and risk management practices are being adapted to address emerging social concerns along increasingly globalized supply networks.

By clustering the extant literature into four thematic areas, this study showed that the relationship between MCSs and SSCS is developing through distinct and partially connected research streams. Managerial instrumentation, technology-enabled risk governance, quantitative modeling, and humanitarian planning offer complementary perspectives on how firms addressed social

sustainability objectives in supply chains. However, the analysis also reveals that these perspectives remain fragmented, leaving unresolved questions about how social concerns are translated into targets, metrics, accountability routines, and operational decision-making.

From a management control standpoint, the review revealed three cross-cutting gaps. First, scant attention has been paid to how social sustainability goals are connected with budgeting, financial assessment, performance evaluation, and incentive systems. Second, reporting and accountability practices remain underexplored, especially with regard to how social performance data are framed, aggregated, and communicated across multi-tier supply chains. Third, the literature rarely explores the trade-offs between social priorities and operational constraints, such as budget limitations, delivery efficiency, supplier dependence, and cost pressures. These shortcomings suggested that the interplay between MCS and SSCS remains more conceptually developed than operationally integrated.

From a practical standpoint, some implications emerged. For managers, the central issue is not merely the adoption of additional social indicators, but the integration of social sustainability objectives into ordinary planning, monitoring, evaluation, and accountability routines. For policymakers, the findings highlight the relevance of regulatory and disclosure frameworks that encourage firms to bridge social goals with internal control, risk management, and supply-chain accountability practices. Such frameworks may help strengthen transparency on labor conditions, human rights, and vulnerable workers across global supply networks. Overall, this study finds that the practical relevance of MCSs for SSCS depends on their attitude to connect social-risk visibility with decision-making processes, supplier governance, and accountability mechanisms.

However, some limitations need to be acknowledged. First, the sample was retrieved by using the Scopus database exclusively, even though it is considered to provide broad coverage of journals and bibliographic records in management and social sciences (Bragge et al., 2019). Second, the inclusion criterion based on the ABS Academic Journal Guide ensured a consistent quality threshold, but may have left out some studies published in non-ranked outlets. Third, bibliographic coupling reconstructs the intellectual structure of a field through shared references and may therefore overlook other forms of theoretical, methodological, or practical influence. Finally, the inductive labeling of the clusters, although refined through iterative discussion among the authors, retains an interpretive component. These limitations call for caution in interpreting the findings and provide a basis for future research.

Future studies should address three cross-cutting priorities. The first one concerns the operational integration of social sustainability into MCSs, by examining how social objectives are translated into targets, metrics, budgets, incentive systems, reporting routines, and accountability mechanisms. The second one pertains the trade-offs among financial performance, operational efficiency, and social sustainability in complex and multi-tier supply chains. The last one refers to the organizational and human dimensions of SSCS, including how culture, leadership, employee engagement, and informal controls shape the actual enactment of socially sustainable practices across supplier networks. Addressing these research voids would help to move the field forward from the recognition of social risks toward a deeper understanding of how such risks are mitigated, measured, and embedded into managerial control practices.

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¹ The manuscripts included in the final dataset are pointed out with the asterisk.

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