



## Supply chain performance measurement systems and their role in managerial control and business performance: A systematic review

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### Abstract

Over the past three decades, supply chain performance measurement systems (SCPMS) have become central to managerial efforts to coordinate, govern, and align increasingly complex and inter-organizational supply chains. While prior research has produced a wide array of metrics and frameworks, SCPMS are predominantly examined as technical instruments for monitoring efficiency, cost, and service outcomes. This paper argues that such an instrumental perspective obscures the broader managerial role of SCPMS as control and governance mechanisms that shape behavior, influence decision-making, and transmit strategic intent across organizational boundaries. To address this limitation, the study undertakes a systematic literature review to critically examine how SCPMS are conceptualized, the types of managerial control mechanisms embedded within them, and how their relationship with business performance is theorized in existing research. Drawing on insights from supply chain management, management control systems, and inter-organizational governance literatures, the review synthesizes fragmented findings and identifies dominant control logics, performance dimensions, and theoretical assumptions underpinning SCPMS research. The analysis reveals persistent conceptual and methodological gaps, particularly the limited integration of managerial control theory and the weak analytical linkage between measurement systems and performance outcomes. By repositioning SCPMS within the management control systems literature, this paper provides a structured foundation for an integrative framework that connects performance measurement, managerial control, and business performance, thereby informing future empirical and theory-driven research in supply chain management.

**Keywords:** Supply chain performance measurement systems, supply chain management, managerial control, management control systems, inter-organizational governance, business performance, systematic literature review

### Introduction

Over the past three decades, supply chain management (SCM) has evolved from a functionally oriented logistics activity into a strategically significant, inter-organizational system that shapes firm competitiveness and long-term performance (Mentzer *et al.*, 2001; Christopher, 2016) <sup>[7, 16]</sup>. As supply chains have become increasingly global, digitally mediated, and risk-exposed, the challenge for managers has shifted from mere coordination of flows to the effective control and governance of dispersed activities and actors (Van der Meer-Kooistra & Vosselman, 2012) <sup>[26]</sup>. Within this context, supply chain performance measurement systems (SCPMS) have emerged as a critical managerial mechanism through which visibility, accountability, and strategic alignment are achieved.

Despite the proliferation of performance metrics and frameworks in SCM literature, a persistent concern remains: what exactly do SCPMS control, how do they control it, and to what managerial ends? Much of the existing research treats performance measurement as a technical or operational exercise focused on efficiency, cost, and service levels (Gunasekaran *et al.*, 2004; Beamon, 1999) <sup>[3, 11]</sup>. However, such an instrumental view understates the broader managerial function of measurement systems as control devices that shape behavior, influence decision-making, and mediate strategic intent across organizational boundaries (Simons, 1995 <sup>[22]</sup>; Otley, 2016).

Recent reviews have noted that SCPMS research is fragmented across disciplines, drawing unevenly from operations management, accounting, and strategy literatures, often without explicit theoretical integration (Taticchi *et al.*,

2010; Neely *et al.*, 2005) <sup>[19, 24]</sup>. While numerous frameworks exist—such as SCOR-based metrics, balanced scorecard adaptations, and hybrid multidimensional models—these are rarely examined through the lens of managerial control theory, resulting in a limited understanding of how performance measurement actually governs supply chain behavior. Consequently, the link between SCPMS and business performance outcomes remains conceptually assumed rather than analytically demonstrated.

This gap is particularly problematic in contemporary supply chains characterized by relational contracting, platform governance, and digital coordination, where traditional hierarchical control mechanisms are insufficient (Dekker, 2004 <sup>[8]</sup>; Ghosh & Fedorowicz, 2008). In such settings, SCPMS function not merely as reporting tools but as boundary-spanning control systems that enable managers to influence actions beyond firm boundaries through targets, incentives, benchmarking, and shared performance narratives.

Against this backdrop, the present study undertakes a systematic literature review to critically examine how SCPMS have been conceptualized, designed, and deployed in relation to managerial control and business performance. Rather than cataloguing metrics or frameworks, this review seeks to synthesize the literature analytically, focusing on the underlying control logics embedded in SCPMS and their implications for managerial decision-making.

Accordingly, this paper addresses the following research questions:

1. How are supply chain performance measurement systems conceptualized in existing literature?
2. What types of managerial control mechanisms are embedded within SCPMS frameworks?
3. How does the literature theorize the relationship between SCPMS and business performance outcomes?
4. What conceptual and methodological gaps limit the explanatory power of current SCPMS research?

By answering these questions, the paper makes three contributions. First, it repositions SCPMS within the management control systems (MCS) literature, highlighting measurement as a governance mechanism rather than a purely operational tool. Second, it offers a structured analytical synthesis of SCPMS research, identifying dominant dimensions, control modes, and performance logics. Third, it develops the basis for an integrative conceptual framework that links SCPMS to managerial control and business performance, thereby providing a foundation for future empirical research.

## Theoretical Foundations

### 1. Performance Measurement Systems in Management Research

Performance measurement systems have long been recognized as central to organizational control, learning, and strategy execution (Anthony, 1965; Neely, 1998) <sup>[2, 18]</sup>. Traditional PMS research emphasized financial indicators and variance analysis as mechanisms for monitoring efficiency and accountability. However, growing recognition of intangible assets, process orientation, and strategic alignment led to the development of multidimensional PMS frameworks, most notably the Balanced Scorecard (Kaplan & Norton, 1992, 1996) <sup>[14, 15]</sup>.

Within this broader PMS discourse, measurement systems are understood not merely as passive information repositories but as active managerial technologies that frame organizational priorities, legitimize strategic choices, and influence behavior (Chenhall, 2005). Otley (1999 <sup>[6, 20]</sup>, 2016) further argues that PMS must be examined in relation to objectives, incentives, information flows, and feedback mechanisms—elements that collectively constitute managerial control.

These insights are directly relevant to SCM, where performance outcomes depend on coordinated action across multiple organizational units and firms. Yet, SCM research has historically adopted PMS concepts in a selective and instrumental manner, often abstracting measurement tools from their control implications.

### 2. Supply Chain Performance Measurement Systems

Supply chain performance measurement systems extend the PMS concept beyond firm boundaries to capture end-to-end performance across sourcing, production, distribution, and customer fulfillment activities (Beamon, 1999; Gunasekaran *et al.*, 2001) <sup>[3, 12]</sup>. SCPMS typically incorporate operational, financial, and customer-oriented metrics, reflecting the multidimensional nature of supply chain objectives.

Seminal frameworks such as the SCOR model formalized standardized process-based metrics to facilitate benchmarking and coordination across firms (Supply Chain Council, 2008) <sup>[23]</sup>. Subsequent research expanded SCPMS to include flexibility, responsiveness, innovation, and sustainability dimensions (Akyuz & Erkan, 2010; Hassini *et*

*al.*, 2012) <sup>[1, 13]</sup>. Despite this expansion, SCPMS studies often remain **metric-centric**, emphasizing what should be measured rather than how measurement functions as a control mechanism.

Moreover, SCPMS designs frequently assume alignment of interests among supply chain partners, overlooking the control challenges arising from goal divergence, power asymmetries, and information opacity (Caglio & Ditillo, 2008) <sup>[15]</sup>. This limitation suggests the need to integrate SCPMS research with theories of managerial and inter-organizational control.

### 3. Managerial Control and Inter-Organizational Governance

Managerial control refers to the processes through which managers ensure that organizational activities are aligned with strategic objectives (Merchant & Van der Stede, 2017). Simons (1995) <sup>[17, 22]</sup> distinguishes between diagnostic control systems, which monitor outcomes against targets, and interactive control systems, which stimulate dialogue, learning, and strategic adaptation. Both forms are relevant to SCPMS, particularly in dynamic supply chain environments.

In inter-organizational contexts, control extends beyond formal authority to include relational, contractual, and informational mechanisms (Dekker, 2004) <sup>[8]</sup>. Performance measurement plays a central role in such settings by enabling transparency, facilitating coordination, and legitimizing managerial intervention (Van der Meer-Kooistra & Vosselman, 2012) <sup>[26]</sup>. SCPMS thus operate at the intersection of operational measurement and governance, shaping how managers exercise influence across organizational boundaries.

However, existing SCPMS literature rarely makes this connection explicit. Control is often implicit, treated as an assumed outcome of better measurement rather than as a theoretically grounded construct. This theoretical under-specification limits the ability of SCPMS research to explain why certain measurement systems succeed or fail in improving business performance.

### 4. Linking SCPMS, Managerial Control, and Business Performance

Business performance in supply chains is a multidimensional construct encompassing efficiency, effectiveness, responsiveness, and strategic outcomes such as market share and profitability (Venkatraman & Ramanujam, 1986; Flynn *et al.*, 2010) <sup>[10, 27]</sup>. While numerous studies report positive associations between SCPMS adoption and performance indicators, causal mechanisms remain weakly articulated.

From a control-theoretic perspective, SCPMS influence performance by shaping managerial attention, enabling corrective action, and facilitating strategic alignment across supply chain actors. Without explicitly theorizing these mechanisms, empirical findings risk being descriptive rather than explanatory. Addressing this gap requires a synthesis that integrates SCPMS design choices with control modes and performance logic—an endeavor undertaken in the subsequent sections of this paper.

## Research Methodology: Systematic Literature Review

### 1. Review Design and Rationale

Given the conceptual fragmentation and disciplinary dispersion of research on supply chain performance measurement systems (SCPMS), a systematic literature review (SLR) was adopted as the most appropriate methodological approach. Unlike traditional narrative reviews, an SLR enables transparency, replicability, and analytical synthesis by applying explicit inclusion criteria and structured analytical procedures (Tranfield, Denyer, & Smart, 2003; Denyer & Tranfield, 2009) <sup>[9, 25]</sup>.

The purpose of the review is not merely to aggregate prior findings but to interrogate how SCPMS are theorized and operationalized as mechanisms of managerial control, and how such mechanisms are linked to business performance outcomes. Accordingly, the review emphasizes conceptual constructs, theoretical lenses, and control logics, rather than enumerating performance metrics.

**2. Data Sources and Search Strategy**

The literature search was conducted using Scopus and Web of Science (WoS) as the primary databases, given their comprehensive coverage of high-quality journals in operations management, supply chain management, and management accounting. To ensure theoretical depth, selected journals outside SCM (e.g., *Management Accounting Research, Organization Studies*) were also examined through backward citation tracking.

**The search string combined three core constructs**

("supply chain" AND "performance measurement" OR "performance measurement system") AND ("control" OR "managerial control" OR "management control") AND ("performance" OR "business performance")

The search was limited to peer-reviewed journal articles published in English between 1998 and 2024. The starting point reflects the emergence of modern SCPMS frameworks following Beamon’s (1999) and Gunasekaran *et al.*’s (2001) <sup>[3, 12]</sup> foundational work.

**3. Inclusion and Exclusion Criteria**

To ensure analytical relevance and theoretical rigor, the following criteria were applied:

**Inclusion criteria**

- Explicit focus on SCPMS or supply chain performance measurement frameworks
- Conceptual, empirical, or review-based studies
- Discussion of performance outcomes, managerial decision-making, or control implications

**Exclusion criteria**

- Purely technical optimization models without managerial interpretation
- Single-metric logistics studies (e.g., transportation cost only)
- Practitioner articles, conference papers, and unpublished theses

Following title, abstract, and full-text screening, 72 articles were retained for in-depth analysis.

**4. Analytical Procedure**

The selected articles were analyzed using a thematic synthesis approach, combining deductive and inductive coding (Braun & Clarke, 2006) <sup>[4]</sup>.

1. First-order coding identified SCPMS components (e.g., metrics, frameworks, scope).
2. Second-order coding mapped these components to managerial control mechanisms (diagnostic, interactive, relational).
3. Aggregate dimensions were developed to explain how SCPMS enable control and performance outcomes across supply chains.

This multi-level coding process ensured that the analysis moved beyond surface descriptions toward theoretical integration.

**Analytical Synthesis: SCPMS in the Literature**

**1. Theoretical Lenses Underpinning SCPMS Research**

One of the most significant findings of the review is that SCPMS research draws on multiple theoretical traditions, often implicitly and unevenly. While operations management dominates empirically, control-related theories are frequently underdeveloped or absent.

**Table 1:** Theoretical Lenses Applied in SCPMS Literature

Theoretical Lens	Key Focus	Representative Use in SCPMS Studies	Observed Limitation
Operations management	Efficiency, process optimization	Metric design, benchmarking	Weak behavioral explanation
Strategic management	Alignment, competitive advantage	SCPMS–performance linkage	Control mechanisms assumed
Management control systems	Monitoring, feedback, incentives	Limited use (diagnostic control)	Interactive control neglected
Inter-organizational theory	Governance, coordination	Relational metrics	Fragmented application
Systems theory	Integration, interdependence	End-to-end performance	Abstract, rarely operationalized

**Analytical Insight:** The dominance of operational and strategic lenses explains why SCPMS studies often emphasize what is measured rather than how measurement governs behavior. This imbalance constrains theoretical depth and limits explanatory power regarding managerial control.

**2. Dimensions of Supply Chain Performance Measurement Systems**

Across the reviewed studies, SCPMS are consistently presented as multidimensional systems, yet the dimensions vary considerably in scope and emphasis. Four dominant dimensions emerge from the synthesis.

**Table 2:** Core Dimensions of SCPMS and Their Managerial Control Implications

SCPMS Dimension	Typical Indicators	Primary Control Function	Managerial Implication
Operational efficiency	Cycle time, inventory turnover	Diagnostic control	Monitoring process compliance
Financial performance	Cost, ROI, margin	Diagnostic control	Budgetary accountability
Customer responsiveness	Service level, OTIF	Interactive control	Cross-functional coordination
Strategic & learning	Flexibility, innovation	Interactive control	Strategic adaptation

**Analytica Insight:** Most SCPMS emphasize diagnostic control, reinforcing efficiency and cost discipline. However, interactive control mechanisms—critical for learning, adaptation, and innovation—are underrepresented despite their relevance in volatile supply chain environments.

### 3. Methodological Characteristics of SCPMS Studies

The review further reveals methodological concentration in cross-sectional survey designs, often linking SCPMS adoption to self-reported performance outcomes. Longitudinal and qualitative studies examining control dynamics remain scarce.

This methodological bias partially explains why SCPMS research struggles to explain how managerial control unfolds over time, particularly in inter-organizational settings where authority is distributed.

## Supply Chain Performance Measurement Systems as Mechanisms of Managerial Control

### 1. Reframing SCPMS: From Measurement Artifacts to Control Systems

A central insight emerging from the systematic review is that SCPMS are rarely theorized explicitly as management control systems, despite performing core control functions in practice. Most studies implicitly assume that better measurement leads to better performance, without articulating the mechanisms through which measurement influences managerial behavior and organizational outcomes. This assumption creates a conceptual gap between SCPMS design and performance effects.

Drawing on management control theory (Simons, 1995<sup>[22]</sup>; Otley, 2016), this review reframes SCPMS as institutionalized control mechanisms that operate through three interrelated pathways: information provision, behavioral regulation, and strategic alignment.

In supply chains—where activities span organizational boundaries and formal authority is limited—performance measurement systems substitute for hierarchical control by creating shared performance expectations, accountability structures, and legitimized intervention points (Dekker, 2004<sup>[8]</sup>; Van der Meer-Kooistra & Vosselman, 2012)<sup>[26]</sup>.

### 2. Modes of Managerial Control Embedded in SCPMS

The literature reveals that SCPMS embed multiple modes of control, though not always intentionally or coherently. Synthesizing across studies, the following three dominant control modes can be identified.

#### Diagnostic Control

Diagnostic control is the most prevalent mode in SCPMS research. Metrics such as cost variance, inventory turnover, and delivery reliability are used to compare actual outcomes against predefined targets (Gunasekaran *et al.*, 2004; Beamon, 1999)<sup>[3, 11]</sup>. This mode supports efficiency, compliance, and corrective action but is inherently backward-looking.

While diagnostic control enhances operational discipline, excessive reliance on it may lead to metric fixation and local optimization—particularly problematic in supply chains

where system-wide performance depends on coordination rather than isolated efficiency (Neely *et al.*, 2005)<sup>[19]</sup>.

#### Interactive Control

Interactive control, by contrast, uses performance measures as platforms for dialogue, learning, and strategic sense-making (Simons, 1995)<sup>[22]</sup>. SCPMS enable interactive control when metrics are discussed across functions and partner organizations to address uncertainty, adapt processes, and revise strategic priorities.

The review finds limited explicit treatment of interactive control in SCPMS studies, despite its relevance in volatile and innovation-driven supply chains. Where present, interactive control is often associated with responsiveness, flexibility, and collaboration metrics (Flynn *et al.*, 2010)<sup>[10]</sup>.

#### Relational and Boundary-Spanning Control

In inter-organizational supply chains, SCPMS also function as **relational control mechanisms**, supporting trust, coordination, and mutual monitoring among partners (Dekker, 2004)<sup>[8]</sup>. Shared dashboards, joint KPIs, and benchmarking practices enable control without direct authority, relying instead on transparency and negotiated expectations.

However, this dimension remains under-theorized in SCPMS research, which tends to focus on firm-centric measurement rather than network-level governance.

### 3. SCPMS and Business Performance: Mechanisms of Influence

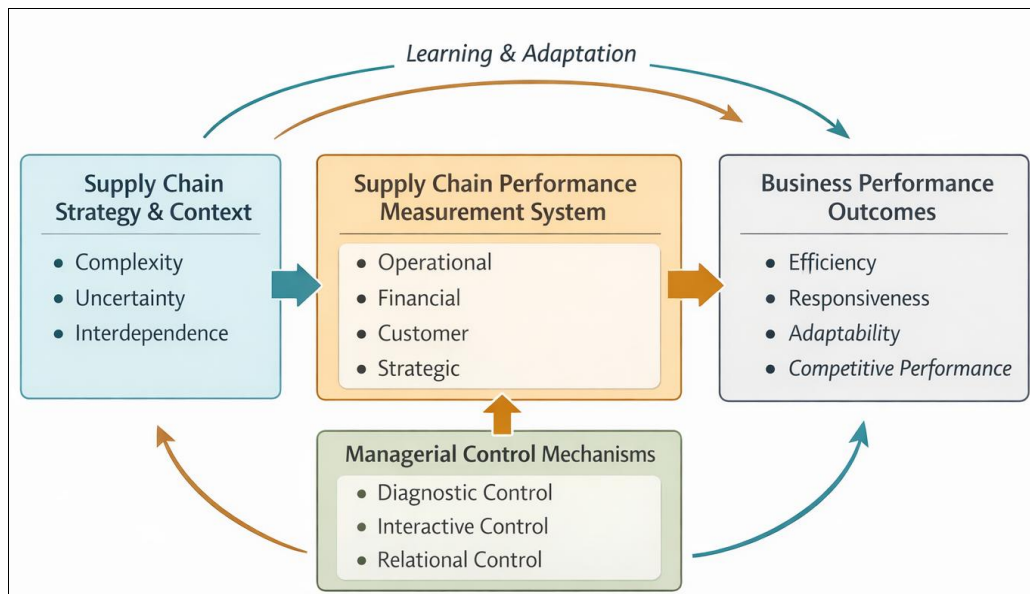
Rather than a direct causal relationship, the literature suggests that SCPMS influence business performance indirectly through managerial control mechanisms. Three primary mechanisms are identified:

- 1. Attention Direction:** SCPMS determine which aspects of supply chain performance receive managerial focus, thereby shaping priorities and resource allocation (Simons, 1995)<sup>[22]</sup>.
- 2. Behavioral Alignment:** By translating strategic objectives into measurable targets, SCPMS align managerial and operational behavior across supply chain functions and partners (Otley, 1999)<sup>[20]</sup>.
- 3. Adaptive Capability:** When used interactively, SCPMS enhance organizational learning and adaptive capacity, improving performance under uncertainty (Chenhall, 2005)<sup>[6]</sup>.

Empirical studies reporting positive SCPMS–performance associations often fail to disentangle these mechanisms, resulting in black-box explanations. This review addresses that limitation by making control mechanisms explicit.

### 4. An Integrative Conceptual Framework

Based on the analytical synthesis, an integrative framework is proposed that positions SCPMS as a mediating system between supply chain strategy and business performance, operating through multiple control modes.



**Fig 1:** Conceptual Framework Linking SCPMS, Managerial Control, and Business Performance

**Theoretical Contribution:** This framework synthesizes fragmented SCPMS research by explicitly identifying managerial control as the missing explanatory link between measurement and performance. It advances the literature from metric-centric descriptions toward mechanism-based explanations.

## 5. Implications for SCPMS Research

The framework highlights three critical shortcomings in existing research:

1. Control mechanisms are implicit, not theorized
2. Interactive and relational controls are underexplored
3. Performance outcomes are treated as static, ignoring learning dynamics

Addressing these gaps requires SCPMS research to engage more deeply with management control theory and inter-organizational governance perspectives.

## Critical Gaps and Future Research Agenda

### 1. Conceptual Gaps in SCPMS Research

The systematic review reveals that while SCPMS literature has expanded substantially in scope and application, it remains conceptually underdeveloped in several key respects.

First, managerial control is largely treated as an assumed outcome rather than an explicit construct. Many studies equate measurement with control without theorizing how metrics influence managerial cognition, behavior, or inter-organizational coordination (Gunasekaran *et al.*, 2004; Neely *et al.*, 2005) <sup>[11, 19]</sup>. This omission weakens causal explanations and limits theoretical accumulation.

Second, SCPMS research exhibits a firm-centric bias, even though supply chains are inherently inter-organizational. Performance measures are often designed and analyzed at the focal firm level, neglecting relational dynamics, power asymmetries, and negotiated control arrangements among supply chain partners (Dekker, 2004; Caglio & Ditillo, 2008) <sup>[5, 8]</sup>.

Third, the literature displays a static view of performance measurement. SCPMS are typically treated as stable

systems, despite evidence that effective control requires continual adaptation in response to environmental uncertainty, digital transformation, and strategic change (Otley, 2016; Chenhall, 2005) <sup>[6]</sup>.

### 2. Methodological Limitations

From a methodological standpoint, the review identifies three recurring limitations.

1. **Overreliance on cross-sectional survey designs:** While surveys provide generalizable associations, they are poorly suited to capturing dynamic control processes and learning effects embedded in SCPMS use.
2. **Limited use of longitudinal and qualitative methods:** Few studies examine how SCPMS evolve over time or how managers actually interpret and use performance information in decision-making contexts.
3. **Measurement–performance endogeneity:** Many studies assume SCPMS adoption as an independent variable, overlooking reverse causality whereby high-performing firms are more likely to adopt sophisticated measurement systems.

These limitations suggest that SCPMS research has reached a point where methodological diversification is necessary to advance theoretical insight.

### 3. Managerial Relevance Gap

Despite strong practitioner interest, a disconnect persists between SCPMS research and managerial realities. Highly abstract frameworks and extensive metric lists often fail to account for:

- Cognitive overload,
- Competing performance priorities, and
- Political use of performance information.

As a result, SCPMS prescriptions may be technically sound yet managerially impractical, reducing their impact on real-world decision-making.

**Table 3: Mapping Research Gaps in SCPMS Literature**

Dimension	Observed Gap	Consequence	Research Priority
Theory	Control mechanisms implicit	Weak causal explanation	Integrate MCS theory
Level of analysis	Firm-centric focus	Ignores relational control	Network-level SCPMS
Time orientation	Static models	Limited adaptability	Dynamic SCPMS designs
Methodology	Cross-sectional dominance	Process blindness	Longitudinal & qualitative
Practice	Metric proliferation	Low managerial usability	Use-oriented SCPMS

**Analytical Insight:** Advancing SCPMS research requires shifting attention from what is measured to how measurement is used, interpreted, and contested within supply chains.

### Future Research Agenda

Building on the identified gaps, this review proposes a theory-informed research agenda structured around three interrelated themes.

#### 1. Theorizing SCPMS as Control Systems

Future studies should explicitly model SCPMS as management control systems, distinguishing between diagnostic, interactive, and relational control modes. Integrating frameworks from Simons (1995)<sup>[22]</sup> and Otley (2016) can clarify how different uses of performance measures generate divergent behavioral and performance outcomes.

#### 2. Dynamic and Adaptive SCPMS

There is a pressing need to conceptualize SCPMS as adaptive systems that evolve with changes in strategy, technology, and environment. Longitudinal case studies and process research can illuminate how SCPMS support organizational learning and strategic renewal.

#### 3. Inter-Organizational Control and Governance

Given the distributed nature of supply chains, future research should examine SCPMS as instruments of inter-organizational governance, addressing issues of trust, power, and collaboration. This includes studying shared metrics, joint dashboards, and performance-based contracting arrangements.

### Conclusion

This systematic literature review set out to critically examine the role of supply chain performance measurement systems in enhancing managerial control and business performance. Moving beyond metric-centric and descriptive treatments, the review repositions SCPMS as central control mechanisms that mediate the relationship between supply chain strategy and organizational outcomes.

The analysis demonstrates that while SCPMS research has generated a rich array of frameworks and metrics, it has fallen short in theorizing how performance measurement governs behavior and decision-making, particularly in inter-organizational contexts. By integrating insights from management control theory, this paper provides a coherent analytical lens through which SCPMS can be understood as dynamic, boundary-spanning control systems.

The proposed conceptual framework and research agenda offer a foundation for future empirical studies that are theoretically grounded, methodologically robust, and managerially relevant. In doing so, this review contributes to advancing SCPMS research from measurement design toward control explanation, aligning scholarly inquiry more

closely with the realities of contemporary supply chain management.

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