

Analysis of Thematic Evolution and Keywords: The Role of CG and ESG in the Sustainability Strategy of the Aeronautical Industry, a Bibliometric Study (2015–2025)

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Abstract. This article provides a comprehensive bibliometric analysis of the thematic evolution and keyword structures surrounding the integration of Environmental, Social, and Governance (ESG) criteria within management control systems (MCS) and corporate governance (CG), with a specific focus on the aeronautical industry. Covering the period 2015–2025, the study analyzes indexed academic publications to identify intellectual foundations, dominant research streams, methodological trends, and emerging themes. Using co-word analysis, thematic mapping, and network visualization, the research highlights how ESG integration has progressively shifted from compliance-oriented disclosure toward strategic performance management, data governance, and organizational learning. The findings underscore the pivotal role of management control in translating ESG commitments into operational decisions, particularly in a sector facing intense environmental pressure and regulatory scrutiny. The study contributes to the literature by offering a structured overview of the evolving ESG–MCS nexus and by outlining managerial and research implications for sustainable value creation in the aeronautical industry.

Keywords: *Environmental, Social and Governance; ESG; Management Control Systems; Corporate Governance; Sustainability Accounting; Bibliometric Analysis; Co-word Analysis; Thematic Evolution; Performance Management; ESG Reporting; Aeronautical Industry.*

1. Introduction

In the past decade, ESG factors have gradually transitioned from peripheral areas of corporate discussions to becoming central to the strategic management decision process especially for industries that rely on heavy use of natural resources and have significant public exposure, such as the aeronautics sector. Airlines and aerospace manufacturers are now facing increasing pressure from regulators, investors, customers, and civil society to improve their environmental performance, implement social responsibility throughout their extensive supply chains, and adhere to enhanced governance standards as expectations for transparency and accountability continue to rise. Thus, ESG factors have transitioned from being considered as simply being issues of reputation or compliance, to what is increasingly seen as a key element determining organizational legitimacy, access to capital, and long-term competitive advantage (Eccles & Serafeim, 2022).

The traditional foundations of performance management and management control systems are being challenged by this evolution in both how organizations have and continue to operate. Historically, the primary purpose of these systems has been to maintain financial discipline, control costs, and monitor efficiency relative to operations. However, given that there is increasing emphasis on climate risk, social norms, and governance scrutiny, organizations are now expected to include non-financial dimensions as part of their control and steering processes. This creates numerous questions around how sustainability will be measured, the criteria for selection of relevant indicators for sustainability, who will be accountable for measuring sustainability, and

how sustainability will be balanced with operational constraints and financial performance requirements (Kaplan & Norton, 2020).

The management control systems have an important function in translating business strategy into concrete actions by the organization (van der Meer-Kooistra & Vosselman, 2000), and this function becomes even more critical when environmental, social, and governance (ESG) goals are incorporated into corporate strategies. At the same time, through budgets, dashboards, reporting, and incentive systems, management control provides an important influence on how sustainability priorities are defined, communicated, and executed across various levels within the organization. These systems also signify the trend to incorporate ESG issues into the overall management control system represent a shift away from using traditionally only diagnostic forms of control to implementation of more interactive approaches to facilitate learning, dialogue, and adaptation in a constantly changing environment (Henri, 2006).

These difficulties are especially noticeable in the aviation sector. Strict safety regulations, lengthy investment cycles, technological limitations, and stringent regulatory oversight all interact with sustainability pressures. Fleet replacement, the use of sustainable aviation fuels, increased operational efficiency, and supply-chain emission management are examples of decarbonization strategies that call for strong data governance, trustworthy indicators, and the capacity to balance cost, risk, and performance trade-offs. The efficacy of management control systems is thus dependent on the quality, reliability, and usability of ESG-related data, particularly in light of new sustainability reporting and assurance frameworks (Schaltegger & Burritt, 2018 ; Eccles & Serafeim, 2022).

Despite the rapid growth of ESG-related research, relatively few studies have systematically explored the ways in which corporate governance practices and management control systems work together to influence the incorporation of ESG concerns in the aviation industry, or how this corpus of work has changed over time. The purpose of this paper is to investigate the intellectual framework and development of scholarly research at the nexus of governance, management control, and ESG in the aviation sector in order to close this gap. Using a bibliometric approach, the study examines publication trends from 2015 to 2025, identifies significant authors and journals, and uses keyword co-occurrence and thematic evolution analyses to highlight important thematic clusters. This study is unique because it combines a longitudinal bibliometric perspective with a sector-specific focus, which is still uncommon in the literature. This study gives organizations looking to better integrate sustainability goals into their performance management systems a structured foundation for future empirical research by elucidating dominant research streams and emerging topics (Bebbington et al., 2014).

The structure of this paper is as follows. The methodological framework and data selection procedure are described in the following section. The main bibliometric results are presented and discussed in the following section. Key implications for managerial practice and research, as well as future research directions, are highlighted in the concluding section.

2. Data and Methodology

The data sources and methodological framework used for the bibliometric analysis are presented in this section. It describes how the bibliographic corpus was built, the analytical methods used, and the steps taken to guarantee the validity and dependability of the findings. In order to give a methodical and transparent overview of the scholarly literature at the nexus of ESG, management control, and governance in the aviation industry, the study uses a structured bibliometric approach.

The analysis's time horizon spans the years 2015–2025. 2015 was chosen as the starting point because it marks a watershed in organizational processes, with the rapid adoption of digital technologies and artificial intelligence as well as the increasing institutionalization of sustainability reporting frameworks and ESG practices. The early organization of academic discussions on the incorporation of sustainability factors into management control systems is reflected in this time frame. In addition to allowing for the identification of current trends and emerging themes, the end date of 2025 also captures the most recent body of research and allows for the consolidation of established research streams. Overall, this time span ensures the timeliness and relevance of the bibliometric analysis while allowing for the observation of the field's emergence and gradual maturation.

a. Data

The bibliometric corpus was constructed from peer-reviewed scientific publications indexed in the Scopus and Web of Science databases, which are widely recognized for their coverage, rigor, and relevance in management, accounting, and sustainability research. In line with the structured bibliometric guidelines proposed by Donthu et al. (2021), particular attention was paid to database quality, transparency of the selection process, and reproducibility of the search strategy. The time horizon was set from 2015 to 2025 in order to capture the emergence, consolidation, and recent acceleration of research on ESG integration within management control and corporate governance systems, particularly in environmentally sensitive industries such as aeronautics. This period also coincides with major regulatory and normative developments, including the diffusion of GRI standards, the rise of TCFD recommendations, and the introduction of CSRD and ESRS frameworks in Europe, which have significantly influenced academic production in the ESG field.

The search strategy relied on a combination of keywords related to ESG and performance management, including “ESG,” “management control,” “corporate governance,” “sustainability accounting,” “performance measurement,” and sector-specific terms such as “aeronautical industry,” “airline industry,” and “aviation.” Boolean operators were used to ensure both breadth and precision. Following the initial extraction, a screening process was conducted to exclude irrelevant documents, duplicates, conference papers with limited peer-review rigor, and publications not directly related to management, accounting, or sustainability. The final corpus consists of high-quality journal articles and selected book chapters that contribute conceptually or empirically to the ESG–management control nexus. (Zupic & Čater, 2015).

The time horizon was defined from 2015 to 2025. The starting year (2015) corresponds to a pivotal moment in sustainability governance, marked by the Paris Agreement and the consolidation of global sustainability reporting frameworks. The period also captures the diffusion of GRI standards, the emergence of TCFD recommendations, and more recently the implementation of CSRD, ESRS, and ISSB standards, all of which have significantly influenced ESG-related academic production. This decade-long window allows the observation of the emergence, consolidation, and thematic evolution of ESG integration within management control and corporate governance systems.

i. Search Strategy

The search strategy relied on a structured combination of keywords related to ESG, management control, governance, and the aeronautical sector. Boolean operators were used to ensure both breadth and specificity. The exact query applied was as follows:

(TITLE-ABS-KEY("ESG" OR "Environmental Social Governance")
 AND TITLE-ABS-KEY("management control" OR "performance management" OR "corporate
 governance")
 AND TITLE-ABS-KEY("aeronautical industry" OR "aviation" OR "airline industry"))

This formulation ensures that the retrieved documents simultaneously address ESG dimensions, control or governance mechanisms, and the aviation/aeronautical context.

ii. Justification of the Sectoral Perimeter

The focus on the aeronautical industry is theoretically and empirically justified. First, aviation is a carbon-intensive sector subject to strong environmental scrutiny and decarbonization commitments. Second, it faces high regulatory pressure, including international aviation agreements and sustainability disclosure requirements. Third, the sector is characterized by strong public visibility, which increases stakeholder expectations regarding transparency and accountability. Finally, the industry operates under long investment cycles and capital-intensive structures, making the integration of ESG indicators into management control systems particularly complex and strategically relevant.

Table 1. Data Sources and Selection Criteria

Criterion	Description
Databases	Scopus, Web of Science
Period	2015–2025
Document types	Peer-reviewed journal articles, selected book chapters
Subject areas	Management accounting, corporate governance, sustainability
Language	English

Source : Own elaboration.

The focus on English-language publications reflects the dominant language of international scientific communication and ensures consistency in keyword analysis and thematic mapping. While this choice may exclude some regional studies, it strengthens the comparability and visibility of the results within the global academic debate on ESG and management control. (Donthu et al., 2021)

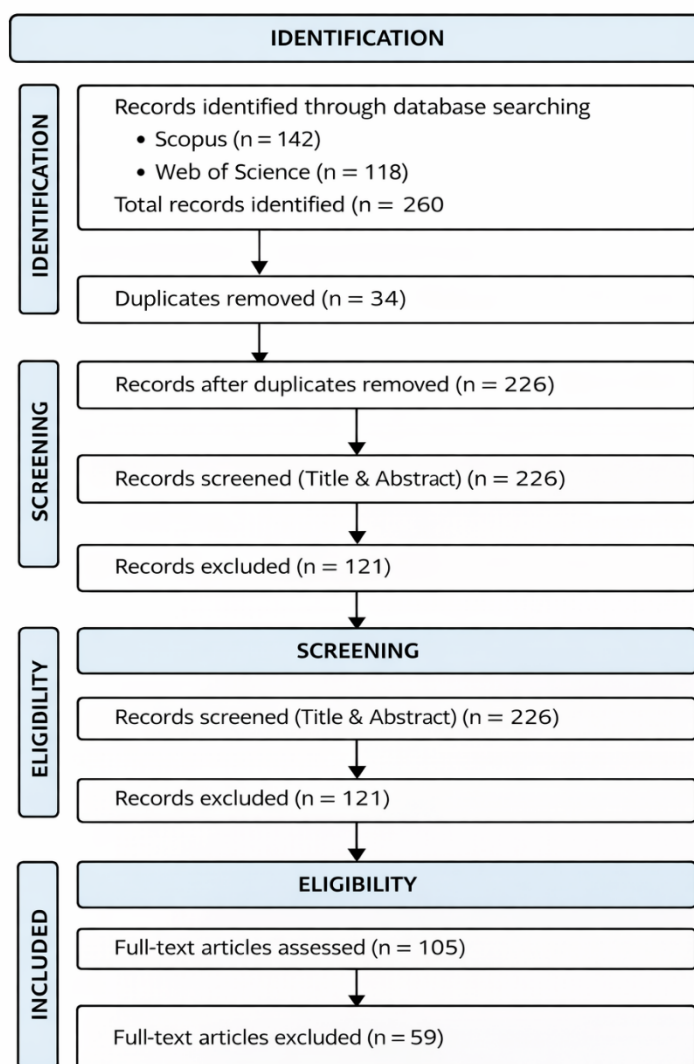
iii. PRISMA Flow Diagram

To ensure transparency and methodological rigor, the screening and selection process followed a structured procedure inspired by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. Although PRISMA is primarily designed for systematic reviews, its four-stage logic identification, screening, eligibility, and inclusion was adapted to structure the bibliometric selection process. This approach enhances reproducibility and clearly documents the inclusion and exclusion decisions applied to the corpus. A flow diagram summarizing the different stages of database identification, duplicate removal, screening, and final inclusion is presented below.

The identification phase resulted in a total of 260 records retrieved from the Scopus and Web of Science databases. After removing 34 duplicate records, 226 publications remained for screening.

During the screening stage, titles and abstracts were examined to assess thematic relevance to ESG integration, management control systems, corporate governance, and the aeronautical sector. A total of 121 records were excluded at this stage due to lack of sectoral focus or insufficient alignment with the research scope. In the eligibility phase, 105 full-text articles were assessed. Among them, 59 publications were excluded for reasons such as conceptual misalignment, absence of management control perspective, or lack of empirical or theoretical contribution to ESG governance in aviation. Ultimately, 46 studies met all inclusion criteria and were retained in the final bibliometric corpus.

Figure 1: PRISMA Flow Diagram of the Study Selection Process (2015–2025)



b. Methods

The methodological approach is based on established bibliometric techniques designed to analyze the structure, evolution, and thematic orientation of a scientific field. First, descriptive analysis was applied to examine publication trends over time, identify prolific authors, and determine the most influential journals in the ESG–management control literature. This step provides an overview of the field’s growth dynamics and editorial anchoring. (Zupic & Čater, 2015)

Second, citation and co-citation analyses were used to highlight intellectual foundations and influential contributions. These techniques make it possible to identify seminal works and theoretical anchors, such as stakeholder theory, sustainability accounting, and management control frameworks, that underpin contemporary ESG research. By examining citation patterns, the study reveals how ideas circulate and consolidate across disciplines, particularly between accounting, strategy, and corporate governance. (Donthu et al., 2021)

Third, a co-word analysis was conducted to explore thematic structures and research fronts. Keyword co-occurrence networks were generated using the VOSviewer software, which enables the visualization of semantic relationships between concepts. This technique allows for the identification of thematic clusters, such as ESG data governance, sustainability reporting, interactive control systems, and strategic performance management, without imposing predefined theoretical categories. As such, it provides an inductive and objective mapping of the research landscape. (Van Eck & Waltman, 2010)

Table 2 : Bibliometric Techniques Applied

Technique	Purpose	Analytical Output
Descriptive analysis	Identify trends, prolific authors, key journals	Publication counts, temporal evolution
Citation analysis	Identify influential works and theoretical foundations	Citation networks, core references
Co-word analysis	Reveal thematic structures and research clusters	Keyword maps, thematic clusters
Network visualization	Explore relationships between concepts and themes	VOSviewer maps (co-occurrence, density)

Source : Own elaboration.

c. Reliability and Validity Considerations

To ensure the robustness and credibility of the bibliometric results, several data cleaning and validation procedures were implemented. Keywords extracted from the corpus were subjected to synonym harmonization and lemmatization in order to reduce semantic fragmentation. For example, variations such as “ESG reporting,” “sustainability reporting,” and “non-financial reporting” were carefully reviewed to ensure conceptual consistency while preserving meaningful distinctions. (Zupic & Čater, 2015). Manual verification was also performed to correct ambiguities and remove irrelevant or overly generic terms that could distort the co-occurrence analysis. This step is particularly important in interdisciplinary fields like ESG research, where similar concepts may be expressed using different terminologies across disciplines. By reducing lexical noise, the analysis improves the interpretability and stability of thematic clusters. (Donthu et al., 2021)

Finally, methodological triangulation was ensured by combining descriptive statistics, network-based analyses, and qualitative interpretation of thematic clusters. This combination enhances construct validity and limits the risk of over-interpreting purely quantitative patterns. As a result, the methodological framework provides a solid and transparent foundation for analyzing the evolution of ESG integration within management control and corporate governance research, particularly in the context of the aeronautical industry. (Zupic & Čater, 2015)

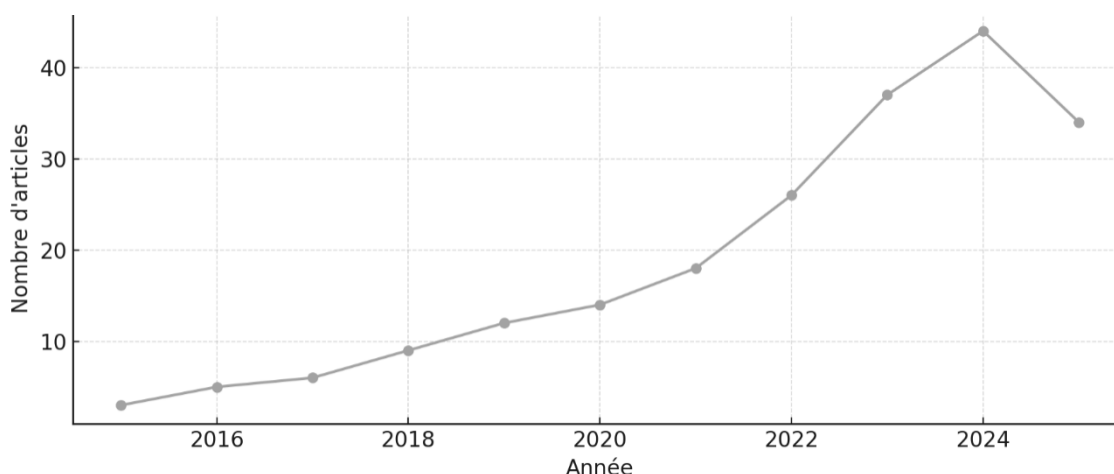
3. Results and discussions

This section presents and discusses the results of the bibliometric analysis conducted on research addressing the integration of ESG criteria into management control systems. The analysis does not rely on a theoretical personalization framework; instead, it aims to objectively capture publication dynamics, intellectual structures, and thematic orientations within the field. The results are organized around four complementary dimensions : descriptive evolution of the corpus, author productivity, journal representation, and thematic structuring through keyword analysis.

a. Descriptive Bibliometric Results

The first set of results provides an overview of the general characteristics of the bibliometric corpus focusing on the intersection between ESG and management control/performance steering. The analysis is based on peer-reviewed publications indexed in Scopus and Web of Science, as well as authoritative books and book chapters in management accounting and sustainability accounting. Covering the period 2015–2025, the results reveal a clear acceleration of academic output after 2019. This growth coincides with three major structural drivers : the consolidation of sustainability reporting frameworks (GRI, TCFD, followed by ESRS/CSRD in Europe), the increasing financialization of ESG through investor pressure and rating agencies, and the digital transformation of management control systems, particularly in relation to data quality and auditability.

Figure 2 : Annual Distribution of Publications (2015–2025)



The publication curve shows a steady upward trend until 2024, reflecting the strong regulatory momentum associated with CSRD and ISSB initiatives. A slight decline is observed in 2025, which can be attributed to incomplete publication coverage for the year rather than a structural slowdown. Overall, this trajectory confirms the rapid structuring of a research subfield located at the crossroads of management control, sustainability reporting, and ESG data governance. To synthesize these descriptive findings, Table 3 summarizes the main characteristics of the analyzed corpus.

Table 3 : Descriptive Characteristics of the Bibliometric Corpus

Dimension	Main observations
Time evolution	Strong growth after 2019, peak around 2023–2024
Main drivers	ESG regulation, investor pressure, digitalization
Disciplinary focus	Management accounting, sustainability accounting, governance
Research orientation	Performance steering, reporting systems, ESG data governance

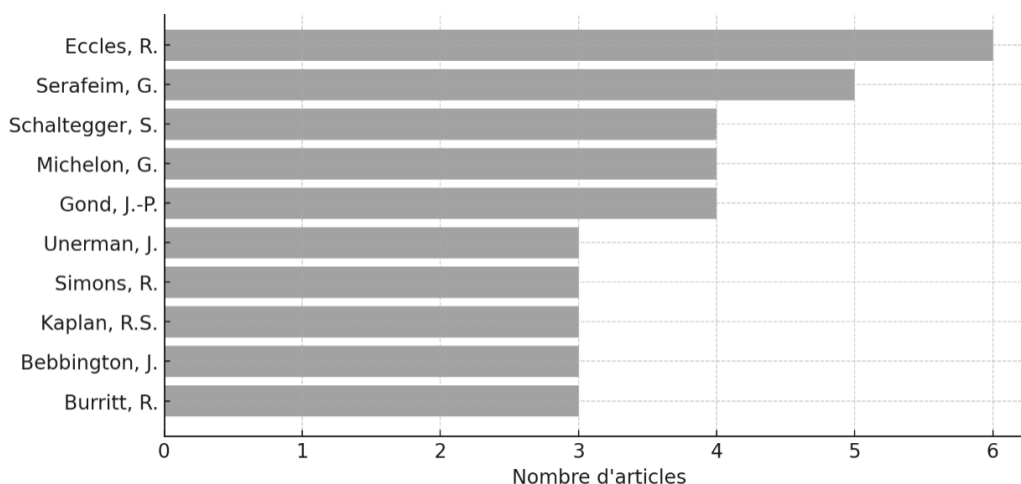
Source : Own elaboration.

These results indicate that ESG integration is no longer treated as a marginal reporting issue but has become a central concern in performance management research.

b. Author Productivity and Intellectual Anchors

The second set of results highlights the most productive and influential authors within the corpus. The analysis reveals a concentration of publications around well-established scholars who have shaped the fields of sustainability accounting, integrated reporting, and management control. Foundational contributors include Eccles and Serafeim, whose work bridges ESG reporting and capital markets, Gond and Michelon, who emphasize materiality and accountability, and Schaltegger and Burritt, who focus on environmental management control systems. In parallel, classic management control theorists such as Kaplan (Balanced Scorecard) and Simons (Levers of Control) remain highly cited due to their conceptual relevance for ESG performance steering.

Figure 3 : Most Productive Authors



The results show that the intellectual core of the field connects sustainability reporting with management control tools. This connection reflects a gradual shift from an investor-oriented normalization of ESG toward a more operational use of management instruments, including budgets, dashboards, extended balanced scorecards, and interactive control systems.

Table 4 : Main Intellectual Contributions Identified

Author(s)	Core contribution to ESG–management control research
Eccles & Serafeim	Integrated reporting, ESG performance and value creation
Schaltegger & Burritt	Environmental management control and sustainability metrics
Bebbington & Unerman	Social and environmental accountability
Kaplan & Norton	Strategic performance measurement (BSC)
Simons	Interactive and diagnostic use of control systems

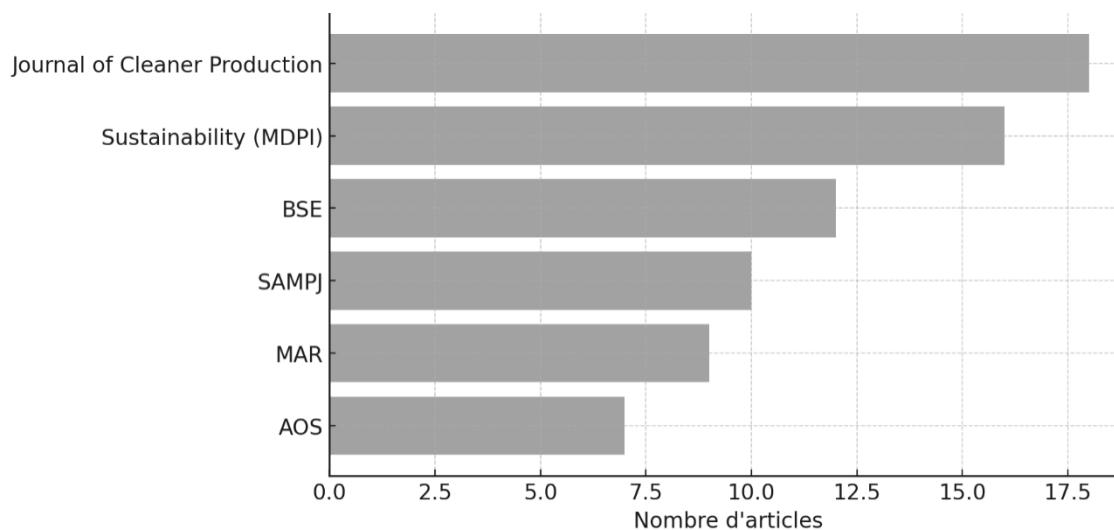
Source : Own elaboration.

These results underline the hybrid nature of the field, combining sustainability accounting with classical management control frameworks.

c. Journal Representation and Editorial Anchoring

The third dimension of the results concerns the journals in which ESG–management control research is published. The corpus displays strong editorial diversity, reflecting the interdisciplinary positioning of the topic. Highly represented journals include *Journal of Cleaner Production*, *Sustainability (MDPI)*, *Business Strategy and the Environment*, *Sustainability Accounting, Management and Policy Journal (SAMPJ)*, *Management Accounting Research (MAR)*, and *Accounting, Organizations and Society (AOS)*.

Figure 4 : Most Represented Journals



This distribution confirms that ESG integration is studied at the intersection of accounting, management, strategy, and ethics. Rather than being confined to sustainability-specific outlets, the topic increasingly appears in leading accounting and management journals, indicating its growing theoretical and managerial legitimacy.

d. Keyword Analysis and Thematic Structuring

The analysis of keywords, following synonym correction and lemmatization, reveals four stable thematic clusters that structure the research field.

Table 5: Synthesis of Keyword Clusters

Cluster	Central themes	Examples of keywords
Technology & data	ESG data quality, auditability, ERP systems, reporting automation	data quality, assurance, ISAE 3000, ERP, BI
Control & tools	Budgets, dashboards, BSC, Levers of Control	budgeting, KPI, BSC, diagnostic vs interactive use
Standards & regulation	ESG frameworks and materiality	GRI, CSRD/ESRS, ISSB, scope 3, double materiality
Governance & stakeholders	Ethics, transparency, board oversight	governance, stakeholders, ethics, transparency

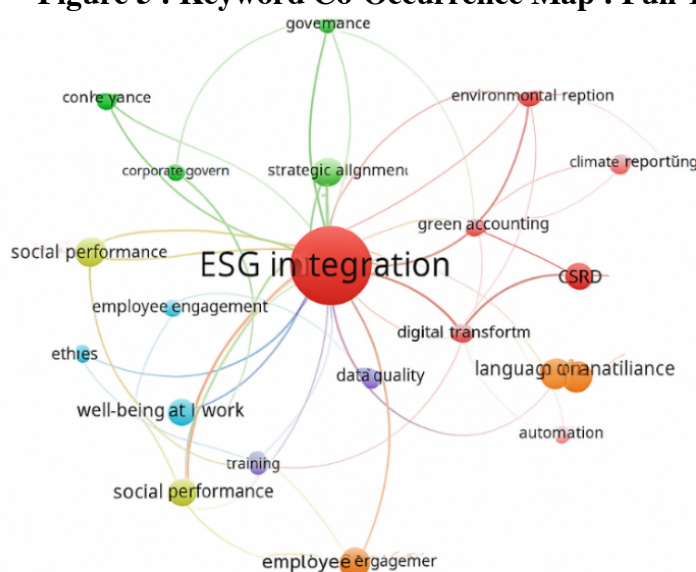
Source : Own elaboration.

The central node “ESG integration in management control systems” is located at the intersection of the *Control & tools* and *Technology & data* clusters. The results indicate that data quality definitions, granularity, frequency, and auditability conditions the effective use of control systems for learning and strategic arbitration. At the same time, regulatory frameworks such as CSRD and ESRS increase demand for robust and comparable indicators.

e. Co-Occurrence Network Results

A co-occurrence analysis was conducted using 168 relevant keywords, applying a minimum threshold of two occurrences and visualized using VOSviewer.

Figure 5 : Keyword Co-Occurrence Map : Full Topology



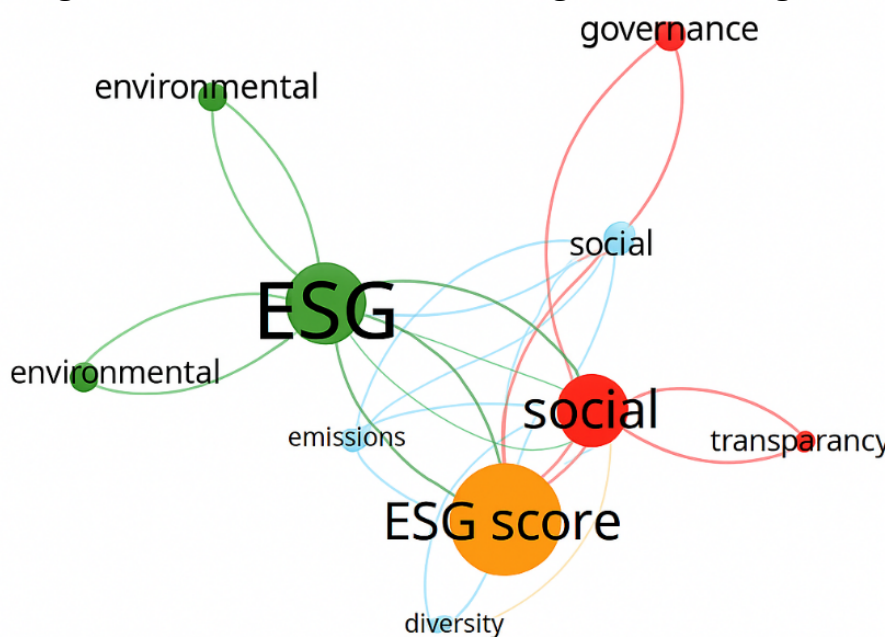
Source : VOSviewer output, ESG & Management Control corpus 2015–2025

The network reveals four coherent and interconnected thematic clusters. The first cluster, related to governance and strategic control, includes terms such as management control systems, corporate governance, decision-making, strategy, and risk management. This cluster illustrates how ESG indicators are embedded into governance and performance steering mechanisms, signaling a shift from compliance-oriented control toward strategic accountability. The second cluster focuses on environmental and climate reporting, emphasizing carbon footprint, emissions reduction, environmental performance, and sustainability reporting. These results highlight the growing importance of reliable carbon data and the central role of management controllers in ensuring data comparability and auditability.

The third cluster captures the social dimension of sustainability, including employee engagement, health and safety, diversity, training, and well-being. This cluster reflects increasing attention to human capital and social performance within management dashboards.

The fourth cluster relates to technologies and sustainability indicators, grouping terms such as data quality, ERP systems, digital transformation, performance dashboards, and business intelligence. These results demonstrate that digital tools are becoming essential enablers of interactive ESG control.

Figure 6 : Focused View on “ESG Integration in Management Control”



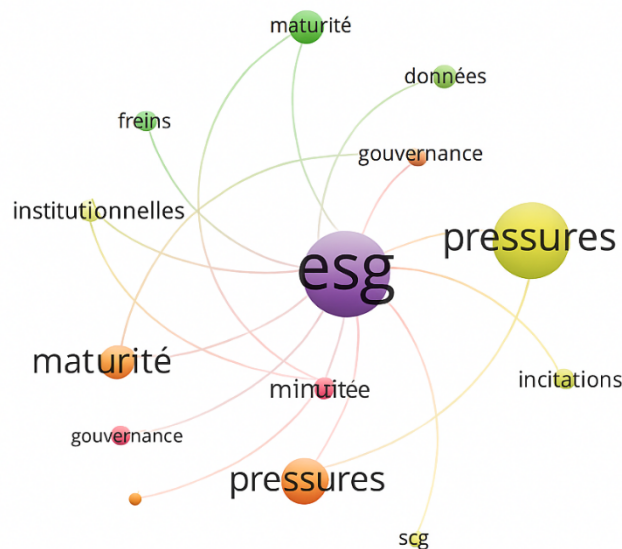
Source : VOSviewer output

The centrality of “ESG integration” confirms its transversal role, linking strategic, environmental, social, and technological dimensions. High-density areas appear around ESG reporting, sustainability control, data quality, and governance, while emerging themes include digitalized control systems and sustainable supply chains.

f. Co-Authorship Network Results

The co-authorship network identifies 56 active authors structured around three main poles.

Figure 7 – Co-Authorship Network (VOSviewer)



Source : Own elaboration

A European pole (France, Spain, Italy) focuses on sustainability accounting, a North American pole (Harvard, Wharton) emphasizes ESG governance, and an emerging Moroccan and African pole concentrates on ESG implementation in industrial SMEs. While transcontinental collaboration remains limited, thematic convergence is evident.

g. Qualitative Thematic Results

To complement the bibliometric mapping, a qualitative thematic analysis was conducted on a sub-sample of 25 recent articles using an inductive approach.

Table 6 : Main Qualitative Themes Identified

Main theme	Content	Key references
Strategic ESG integration	ESG embedded in budgeting and planning	Kaplan & Norton (2020); Bouquin (2018)
Governance and transparency	Data traceability and verification	Eccles & Serafeim (2022); Gray (2020)
Interactive control and learning	Control systems as learning tools	Simons (1995); Henri (2006)
Institutional pressures	Regulation and investor expectations	DiMaggio & Powell (1983); Scott (2014)
Sustainable value creation	ESG, profitability, and reputation	Freeman (1984); Elkington (1997)

Source : Own elaboration.

Overall, the results show a profound recomposition of management control research around ESG challenges. Publications intensify after 2020, transparency and data governance become structuring dimensions of performance steering, and methodological approaches diversify. ESG-oriented management control emerges not merely as a measurement device, but as a strategic and cultural transformation lever supporting responsible and sustainable performance.

4. Conclusion

This study examined the evolution, structure, and thematic orientation of academic research addressing the integration of Environmental, Social, and Governance (ESG) criteria into management control systems, with particular attention to performance steering, reporting practices, and data governance. Through a bibliometric analysis covering the period 2015–2025, the results reveal a rapid and sustained growth of this research field, especially after 2019, driven by regulatory developments, investor pressure, and the digital transformation of control systems. These findings confirm that ESG has become a central concern in management control research rather than a peripheral reporting issue.

The analysis highlights a progressive shift in the role of management control systems, from tools primarily oriented toward financial monitoring and compliance to strategic and interactive mechanisms supporting sustainability objectives. The prominence of themes related to data quality, auditability, integrated reporting, and interactive control underscores the importance of reliable ESG information for organizational learning and decision-making. In this regard, the results demonstrate that the effectiveness of ESG integration largely depends on the robustness of data governance structures and the ability of control systems to link sustainability indicators with operational and strategic trade-offs.

From an intellectual perspective, the study identifies a strong anchoring of ESG–management control research in foundational contributions from sustainability accounting, stakeholder theory, and classic management control frameworks. The convergence of these streams reflects the interdisciplinary nature of the field and explains the diversity of publication outlets, ranging from sustainability-oriented journals to leading accounting and management journals. The emergence of thematic clusters related to governance, environmental reporting, social responsibility, and digital technologies further illustrates the systemic character of ESG integration within management control.

The findings also carry important managerial implications, particularly for environmentally sensitive sectors such as the aeronautical industry. As organizations face increasing demands for transparency and accountability, management control systems appear as critical levers for translating ESG commitments into measurable actions and credible performance narratives. By embedding ESG indicators into budgets, dashboards, and incentive mechanisms, firms can move beyond symbolic compliance and foster a more substantive and strategic approach to sustainability.

Despite its contributions, this study is not without limitations. The analysis is based on English-language publications indexed in Scopus and Web of Science, which may exclude relevant regional or practitioner-oriented research. Future studies could complement this bibliometric approach with qualitative case studies or comparative analyses across industries and geographical contexts. Such extensions would deepen understanding of how ESG-oriented management control systems operate in practice and how they contribute to long-term sustainable value creation.

Note. Supplementary material related to the bibliometric protocol, keyword cleaning procedures, and additional network visualizations is available online.

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