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# Towards More Agile Management: Literature Review of Information Systems as the Pillar of Management Control

# Vers une Gestion Plus Agile : Revue de littérature des Systèmes d'Information comme Pilier du Contrôle de Gestion

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**Abstract**

This article provides an in-depth perspective on the integration of information systems in logistic management control. By evaluating the works of eminent researchers, it underscores the crucial importance of this integration in enhancing the operational and strategic performance of organizations. The careful examination of various technologies, from ERP to Business Intelligence systems, highlights their positive impact on key aspects such as visibility, coordination, responsiveness, and logistic decision-making. The diversity of application contexts, illustrated by various case studies, reinforces the idea that the optimal integration approach depends on the specific needs of each organization.

**Keywords:** information systems, logistic management control, performance, ERP, Business Intelligence.

**Résumé**

Cette synthèse de la littérature propose une analyse approfondie de l'intégration des systèmes d'information dans le contrôle de gestion logistique. En évaluant les travaux de chercheurs renommés, elle met en avant l'importance cruciale de cette intégration pour améliorer les performances opérationnelles et stratégiques des organisations. L'examen minutieux de différentes technologies, allant des ERP aux systèmes de Business Intelligence, met en évidence leur impact positif sur des aspects clés tels que la visibilité, la coordination, la réactivité et la prise de décision logistique. La diversité des contextes d'application, illustrée par diverses études de cas, renforce l'idée que l'approche optimale d'intégration dépend des besoins spécifiques de chaque organisation.

**Mots-clés :** systèmes d'information, contrôle de la gestion logistique, performances, ERP, Business Intelligence.

**Introduction:**

In the dynamic context of contemporary logistic operations, the integration of Information Systems (IS) plays a pivotal role in the efficiency and strategic management of material and information flows. The convergence of logistic management control with information systems constitutes a crucial step in optimizing logistic processes and informed decision-making within organizations. This literature review aims to explore and synthesize existing knowledge on the integration of information systems in the specific context of logistic management control.

**Contextualization of the Importance of Information System Integration in Logistic Management Control:**

The rapid evolution of global markets, increasing customer demands for delivery speed, and the growing complexity of logistic chains underscore the critical importance of efficient logistic management. In this context, information systems emerge as fundamental tools, enabling integrated, real-time, and data-driven management of logistic activities. The integration of these systems within the framework of logistic management control provides a strategic response to these challenges, allowing organizations to optimize resources, minimize costs, and enhance customer satisfaction.

Before delving into our exploration, it is essential to clarify the central concepts of our study. Information systems, in the logistic context, encompass a set of technologies and processes aimed at collecting, storing, processing, and disseminating crucial information throughout the logistic chain. On the other hand, logistic management control refers to the set of practices, tools, and mechanisms guiding, measuring, and optimizing logistic performance within an organization.

**Problem Statement and Objectives of the Literature Review:**

The increasing complexity of contemporary logistic operations, coupled with the rapid expansion of information technologies, raises crucial questions about how the integration of information systems can influence logistic management. This literature review aims to answer the following questions: To what extent do organizations integrate information systems into their logistic management control processes? What are the benefits, challenges, and best practices observed in this integration? Through an in-depth exploration of existing literature, we will strive to identify trends, research gaps, and emerging opportunities, thereby contributing to the enrichment of knowledge in this constantly evolving field.

This literature review will adopt a documentary approach to examine existing research on the integration of information systems in logistic management control. We will conduct searches in academic databases to identify relevant articles, theses, and published works. We will analyze and synthesize the results of these works to present a comprehensive and in-depth overview of the literature on the subject.

In the first part of this article, we will provide an overview of the theoretical foundations and information systems for logistic management control. Next, we will examine the integration of information systems in logistic planning and performance tracking. In the third part, we will discuss the impacts, challenges, barriers, and successful implementation strategies of information system integration on logistic responsiveness. Finally, we will conclude by highlighting future research perspectives and practical recommendations for integrating information systems into logistic management control.

## 1. Theoretical Foundations and Information Systems for Logistic Management Control

### 1.1 Theoretical Foundations

Logistic management control, as an emerging discipline, encompasses a complex set of fundamental concepts that guide the effective management of logistic operations within organizations. To understand the impact of information system integration, it is essential to delve into these concepts that structure the field of logistic management control.

- **Integrated Management of Logistic Flows:** The concept of integrated management of logistic flows, as developed by Christopher (1992) in his work "Logistics and Supply Chain Management," revolves around the synchronization and coordination of physical and informational flows. Christopher emphasizes the importance of visualizing the entire logistic chain, from raw materials to the end consumer, to minimize costs while maximizing value at each stage.
- **Measurement of Logistic Performance:** Performance measurement is a key aspect of logistic management control. The integration of performance measurement into logistic management control is closely linked to the work of Lambert and Stock (1993), who developed a detailed model of logistic performance measures. This includes identifying and monitoring specific logistic key performance indicators (KPIs) such as delivery times, order accuracy, storage costs, and other crucial metrics for assessing operational efficiency.

- **Flexibility and Responsiveness:** The concepts of flexibility and responsiveness, at the core of logistic management control, are explored by Lee and Billington (1993) in their article "Material Management in Decentralized Supply Chains." Logistic management control also seeks to integrate flexibility and responsiveness into operations, allowing organizations to adapt quickly to changes in demand, market conditions, or unforeseen events.

### 1.2 Theoretical Models Related to the Integration of Information Systems in Logistic Management Control

The integration of information systems in logistic management control relies on theoretical models that provide a conceptual framework for understanding the complex interactions between logistic components and information systems.

- **Information Flow Coordination Model:** Mentzer et al. (2001), in their information flow coordination model, emphasize the crucial importance of synchronizing information flows throughout the logistic chain. They propose that increased visibility of information across logistic chain partners can reduce uncertainties, minimize waiting times, and enhance overall efficiency.
- **Supply Chain Management Model by Information Systems:** The work of Simchi-Levi et al. (2003) in "Designing and Managing the Supply Chain" presents a supply chain management model centered on the use of information systems. They demonstrate how strategic management of information systems can optimize planning, distribution, and inventory management to maximize operational efficiency.
- **Computerized Flexibility Model:** The computerized flexibility model, as proposed by Swaminathan and Tayur (1998) in their study "Managing Broader Product Lines through Delayed Differentiation using Vanilla Boxes," explores how information systems can be leveraged to instill operational flexibility. They demonstrate how increased modularity in the logistic chain, enabled by information systems, can effectively respond to demand variations.

### 1.3 Categories of Information Systems Used in Logistic Management Control

- **Warehouse Management Information Systems (WMS):** The study by Mangan and Lalwani (2004) examines the role of Warehouse Management Systems (WMS) in the logistic context. These systems facilitate real-time inventory tracking, optimization of storage locations, and improvement of inventory accuracy. Emphasis is placed on how these information systems can contribute to increased visibility of product flows in the logistic chain, enabling more effective operational control. WMS provides increased visibility of stocks and more accurate management of locations, thereby enhancing logistic planning. However, their implementation can be costly and requires adequate staff training.
- **Transportation Management Information Systems (TMS):** The study by Boubker and Chafik (2015) focuses on Transportation Management Information Systems (TMS) and their role in logistic management. TMS facilitates the planning and execution of transport operations, allowing more precise management of routes, transport costs, and timelines. This category of information systems is essential for integrating transport operations into logistic management control. TMS enables route optimization, cost reduction, and better deadline management. However, they may face challenges related to integration with other systems and the variability of transport conditions.
- **Inventory Management Information Systems (IMS):** The works of Chopra and Meindl (2015) provide a detailed analysis of Inventory Management Information Systems (IMS). These systems play a crucial role in managing stock levels, automated replenishment, and preventing stockouts. The study highlights how the effective use of IMS can influence costs related to stock management and contribute to the goals of logistic management control. IMS facilitates proactive stock management, reduces storage costs, and improves product availability. However, they may face complexity issues when managing diverse product stocks.

## 2. Integration of Information Systems in Logistic Planning and Performance Monitoring

### 2.1 Integration of Information Systems in Logistic Planning

- **Contribution to Strategic Planning:** The groundbreaking work of Simchi-Levi et al. (2004) in "Designing and Managing the Supply Chain" provides an in-depth perspective on the contribution of information systems to strategic logistic planning. The author emphasizes how these systems can be leveraged to align logistic objectives with broader

organizational goals by integrating logistic planning into the overall strategy of the company.

- **Contribution to Operational Planning:** The study by Chopra and Meindl (2007) in "Supply Chain Management: Strategy, Planning, and Operation" explores the contribution of information systems to operational planning. The author demonstrates how these systems facilitate real-time coordination of logistic activities, optimizing product and information flows throughout the chain. Operational planning becomes more reactive and adaptive through enhanced visibility.

### 2.2 Case Studies Illustrating Best Practices of Information System Integration in Logistic Planning

- **Integration Case in the Distribution Sector:** The reference study conducted by Fernie and Sparks (2009) examines best practices of information system integration in logistic planning, focusing on the distribution sector. The authors present concrete cases where effective system integration improved stock visibility, optimized distribution operations, and responded quickly to changes in demand.
- **Integration Case in the Manufacturing Sector:** The works of Taylor and Brunt (2001) provide an in-depth analysis of best practices of information system integration in logistic planning in the manufacturing sector. Through case studies, the authors highlight how these systems were used to streamline production, coordinate supplies, and reduce downtime, contributing to more efficient planning.
- **Integration Case in the Transportation Sector:** The study by Delfmann and Gehring (2003) examines the integration of information systems in logistic planning, specifically focusing on the transportation sector. The authors explore how information systems have been deployed to optimize routes, improve fleet management, and enhance shipment traceability, leading to more efficient logistic planning.

### 2.3 Information Systems and Logistic Performance Monitoring

*Analysis of Information Systems Used to Monitor Logistic Performance*

- **Performance Management Information Systems (PMIS):** The works of Neely et al. (2002) in "The Performance Prism: The Scorecard for Measuring and Managing Business Success" provide a comprehensive analysis of Performance Management Information Systems (PMIS) in monitoring logistic performance. The author explores

how these systems are used to align operational objectives with strategic goals, enabling a holistic evaluation of logistic performance.

- **Geographic Information Systems (GIS):** The study by Biba et al. (2007) focuses on the use of Geographic Information Systems (GIS) in monitoring logistic performance. The authors highlight how these systems facilitate mapping and visualization of logistic flows, improving spatial understanding of performance and location-based decision-making.
- **Business Intelligence Systems (BI):** The works of Laudon and Laudon (2004) in "Management Information Systems: Managing the Digital Firm" provide a comprehensive perspective on the use of Business Intelligence Systems (BI) in monitoring logistic performance. They explore how these systems collect, analyze, and present relevant data to assess and improve performance across the logistic chain.

### 2.4 Discussion on Relevant Key Performance Indicators (KPIs) and How Information Systems Facilitate Them

- **Delivery Time Indicators:** The discussion of relevant key performance indicators starts with the works of Benmoussa et al. (2002), emphasizing the importance of information systems in measuring delivery times. These systems facilitate real-time collection of delivery data, enabling precise evaluation of punctuality and operational efficiency.
- **Stock Accuracy Indicators:** The studies by Michrafy et al. (2006) explore stock accuracy indicators and discuss how information systems contribute to measuring and improving this dimension of logistic performance. These systems facilitate real-time synchronization of stock data, minimizing errors and costs associated with incorrect stock levels.
- **Logistic Cost Indicators:** The research by Cooper and Ellram (1993) focuses on logistic cost indicators and highlights how information systems contribute to monitoring and optimizing these costs. The systems enable detailed analysis of costs related to various logistic activities, contributing to informed decision-making to reduce overall costs.

## 3. Impacts, Challenges, Barriers, and Successful Implementation Strategies of Information System Integration on Logistic Responsiveness

### 3.1 Evaluation of Increased Logistic Responsiveness through Information System Integration

- **Operational Responsiveness:** The work of Lee and Whang (2004) in "E-Business and Supply Chain Integration" provides a thorough evaluation of increased logistic responsiveness through information system integration at the operational level. The authors explore how this integration enables real-time synchronization of logistic operations, fostering increased operational responsiveness to changes in demand, stock shortages, or disruptions in the chain.
- **Strategic Responsiveness:** Jouenne's research (2010) broadens the perspective to evaluate logistic responsiveness at the strategic level. They highlight how information system integration influences companies' ability to adjust their logistic strategies based on market developments, technological innovations, and competitive changes.
- **Collaborative Responsiveness:** The study by Frohlich and Westbrook (2001) in "Arcs of Integration: An International Study of Supply Chain Strategies" examines logistic responsiveness from the perspective of interorganizational collaboration. The authors explore how information system integration among logistics chain partners fosters collaborative responsiveness, allowing more effective management of demand fluctuations and disruptions in the logistic chain.

### 3.2 Illustration of Changes Observed in Operational Practices and Decision-Making

- **Changes in Inventory Management:** Towill et al.'s work (1992) illustrates changes observed in inventory management resulting from information system integration. The authors demonstrate how increased visibility of stocks, facilitated by these systems, leads to rapid adjustments in stock levels in response to demand variations.
- **Transformation of Procurement Processes:** Lairet et al.'s study (2016) provides an illustration of changes in procurement practices related to information system integration. The authors highlight how these systems have transformed procurement processes, enabling increased responsiveness to changes in the procurement environment.

- **Impact on Strategic Decision-Making:** Gil Saura et al.'s research (2008) in "Logistics service quality: a new way to loyalty" offers a perspective on the impact of information system integration on strategic decision-making. The authors illustrate how these systems influence strategic choices in logistics, contributing to better adaptation to market conditions and more informed decision-making.

### 3.3 Challenges and Barriers to Information System Integration in Logistic Management Control

- **Complexity of Information Systems:** Verlaet's work (2015) emphasizes the inherent complexity of information systems, particularly in the context of logistic management control. The article identifies challenges related to the implementation of complex systems, including coordinating different logistic functionalities and ensuring effective interoperability between systems.
- **Resistance to Organizational Change:** Teneau's studies (2005) highlight resistance to organizational change as one of the major challenges during information system integration. This resistance may stem from the inertial force of existing practices and the need to transform logistic management processes to adapt to new technologies.
- **Implementation Cost:** Melville's research (2010) in "Information systems innovation for environmental sustainability" explores challenges related to the implementation cost of information systems. In the context of logistic management control, costs associated with development, maintenance, and personnel training can pose significant obstacles to effective integration.
- **Technological Barriers:** Fosso Wamba et al.'s study (2007) in "Integrating RFID technology and EPC network into mobile B2B commerce applications" addresses technological barriers specific to information system integration in logistic management control. The authors highlight challenges related to adopting new technologies such as RFID, including compatibility with existing systems and managing technological advancements.
- **Governance and Coordination Challenges:** Argyres' work (1999) in "The impact of information technology on coordination: Evidence from the B2B marketplace" analyzes barriers related to governance and coordination. In the context of logistic management control, coordination among different stakeholders in the logistic chain can be hindered by governance issues, such as defining roles and responsibilities.

- **Data Security Concerns:** Marouseau, G.'s study (2022) explores barriers related to data security. Integrating information systems into logistic management control raises concerns about data confidentiality and security, requiring robust measures to ensure the protection of sensitive information.

### 3.4 Strategies for Successful Implementation of Information System Integration in Logistic Management Control

- **Gradual Implementation Approach:** Markus and Tanis' work (2000) in "The enterprise systems experience-from adoption to success" emphasizes the importance of a gradual implementation approach for the success of information system integration. The article underscores the need to start with specific modules of logistic management control before gradually expanding integration across the entire chain.
- **Leadership Commitment and Communication:** Nah and Delgado's study (2006) in "Critical success factors for enterprise resource planning implementation and upgrade" highlights the importance of leadership commitment and communication during the implementation process. Transparent communication, supported by strong leadership commitment, can mitigate resistance to change and foster successful adoption of information systems.
- **User Training and Support:** ZOUINE's research (2020) underscores the impact of user training and support on the success of implementation. An effective training strategy, tailored to the specific needs of users, can enhance their competence and confidence in using the new systems.

## Conclusion

This literature review has provided a comprehensive and enlightening insight into the integration of information systems in the field of logistic management control. By evaluating the works of eminent researchers on this subject, we have drawn significant conclusions that substantially contribute to our understanding of this crucial intersection between information technology and logistic management.

The literature review underscored the crucial importance of integrating information systems in logistic management control, confirming its decisive role in enhancing the operational and strategic performance of organizations. We closely examined various technologies, from ERP to Business Intelligence systems, and their positive impact on key aspects such as visibility,

coordination, responsiveness, and logistic decision-making. The diversity of application contexts, illustrated by various case studies, reinforced the idea that the optimal integration approach depends on the specific needs of each organization.

However, the literature review also highlighted some research gaps, particularly in the in-depth exploration of specific sectors within logistics and the organizational and human aspects related to information system integration. These gaps emphasize the importance of future research that is more targeted to better guide businesses in their integration initiatives.

All the examined research converges towards unanimous recognition of the crucial importance of information system integration in the field of logistic management control. Information systems play a determining role in improving visibility, coordination, and responsiveness within the logistic chain, directly impacting the operational and strategic performance of organizations. The diversity of studied information systems, ranging from ERP to Business Intelligence systems and geospatial technologies, underscores the need to tailor integration solutions to the specificities of businesses and logistic contexts. The conclusions highlight that the best integration strategy strongly depends on the unique needs and characteristics of each organization.

One major conclusion from the literature review is the positive correlation between successful information system integration and overall improvement in logistic performance. This is manifested through reduced operational costs, better inventory management, improved data quality, and more informed decision-making.

A significant gap lies in the need for more in-depth studies on the impact of information system integration in specific logistic sectors such as transportation, distribution, or warehouse management. Current conclusions are often generalized, and a thorough analysis of sector-specific nuances is necessary to guide businesses more precisely.

The literature review emphasizes the need to deepen the understanding of organizational and human aspects related to information system integration. More extensive studies on change management, user training, and cultural dynamics within organizations are required to overcome resistance and maximize the benefits of integration.

Future perspectives should explore the impact of emerging technologies such as artificial intelligence, the Internet of Things (IoT), and blockchain on information system integration in logistic management control. Understanding how these technologies can be synergistically integrated to strengthen logistic performance constitutes a promising research area.

Future research should adopt a holistic approach to the logistic chain, examining how information system integration can foster increased collaboration among different chain actors. This includes in-depth exploration of partnerships, interorganizational visibility, and system interoperability.

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