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Organizational Resilience, Business Models and Management Controls: What Does the Literature Have to Say?

ABSTRACT

Objective: This study aims to analyze how the scientific literature has approached the themes of organizational resilience, business models and management controls in an integrated way, as well as to identify the main practices and theoretical approaches used to advance this discussion.

Method: A scoping review was conducted based on bibliographic research using the Web of Science (WOS) database, covering the period from 1980 to 2023. The sample consisted of 102 articles, coded and analyzed using R software.

Originality/Relevance: This research is unprecedented in proposing an integrated analysis of the three themes in a scoping review. The joint systematization of these constructs fills a gap in the literature and offers new insights into how these elements can help organizations become more resilient, especially in crisis scenarios

Results: Organizational resilience has received greater attention since the 2000s, especially between 2020 and 2022. It was observed that innovative business models are decisive in promoting resilience, from anticipating adversity to dealing with crises. However, the articulation with management controls is still incipient, indicating an opportunity for future advances.

Theoretical/Methodological contributions: Theoretically, the study deepens the understanding of resilience in the field of management by integrating different conceptual perspectives and pointing out research gaps. The main contribution of this research is the formulation of four propositions that help in the discussion between the antecedents and consequents of the constructs. Business model innovation is seen as a mechanism that strengthens the relationship between organizational resilience and management controls as coping mechanisms in adverse contexts. From a practical point of view, the results provide support for researchers and managers looking to structure resilient organizational models based on control tools and strategic innovation.

Keywords: Organizational resilience, Business models, Management controls, Management accounting.

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1 INTRODUCTION

Resilience is considered a buzzword and is often used in the wrong way, without understanding its real meaning and how it can influence the day-to-day running of companies (Hillmann & Guenther, 2021). The subject was initially approached in the field of ecology to explain how certain species were able to resist, even when exposed to unfavorable climates and predator-prey situations. This resistance is characterized as the resilience to remain stable, even in times of adversity (Holling, 1973).

Since then, the concept has been expanded to various areas, from engineering to psychology, until it reaches organizations (Linnenluecke et al., 2011). According to Vakilzadeh and Haase (2021), resilience can be understood as the ability to withstand moments of shock and internal or external adversity. Over time, the concept has become more complex, as different authors have proposed specific definitions for their areas. In the area of business, for example, Linnenluecke (2017) presents five axes of explanation: (1) organizational responses to external threats, (2) organizational trust, (3) individual resilience (with a focus on employees), (4) business models and adaptability and (5) supply chains and resilience.

In this study, the focus is on resilience to exogenous shocks, understood as a subcategory of the first axis, organizational responses to external threats. This delimitation aims to analyze how organizations deal with unexpected external factors that threaten their stability and performance, based on structural elements such as business models and control practices.

Authors such as Audretsch and Belitski (2021) and Björkdahl (2020) highlight innovation as a key link between resilience and competitive advantage in crisis scenarios. Innovative business models provide flexibility and adaptation (Agwu & Bessant, 2021;

Kallás, 2012; Kotarba, 2018), allowing companies to reassess their internal capabilities in the face of external pressures such as digital transformation or socio-environmental demands.

Annarelli et al. (2020), for example, show how the analysis of business models can improve the quality of services in turbulent contexts, with a view to becoming a resilient organization. In this sense, it should be noted that the business model is not static, but can be changed in times of crisis or at any stage of the business (Osterwalder & Pigneur, 2010). Schaffer et al. (2021) emphasize this point by analyzing a hospital that, during the 2020 pandemic, adapted its business model by managing internal resources, management practices, an essential element to ensure resilience.

With regard to management, the literature indicates that resilient companies need to plan strategically, anticipating scenarios and structuring effective responses (Lee et al., 2013). This requires the use of formal management controls (i.e. practices ranging from budgets, performance indicators and structured evaluation systems) or informal ones (i.e. mechanisms based on organizational culture, trust and social interaction) that enable monitoring, performance analysis and decision-making (Beuren et al., 2020; Do et al., 2022; Pitkänen & Lukka, 2011; Stouthuysen et al., 2017). These mechanisms enable the implementation of strategic planning through previously established budgets, indicators, rules and routines (Bracci & Tallaki, 2021; Franco-Santos et al., 2012; Vuletic et al., 2019).

Despite the conceptual proximity between the topics of organizational resilience, business models and management controls, the literature still lacks integrated analyses that address these elements together. This gap stems not only from the lack of empirical or theoretical studies linking the three constructs, but also from a fragmentation between the areas that support them: while organizational resilience has gained ground in research on crisis management and dynamic capabilities, business models have been discussed mostly

from the perspective of innovation, and management controls remain traditionally associated with performance and operational efficiency.

This segmentation hinders a broader understanding of how organizations develop resilience in a structured way, articulating their strategic models with concrete management practices. Furthermore, in a context of growing environmental, economic and institutional instability, understanding this intersection becomes even more relevant for researchers and managers seeking to build adaptable and sustainable organizations.

This gap motivates the following research question: How has scientific literature integrated the themes of organizational resilience, business models and management controls, and what practices have been used to advance this discussion? In view of the above, the aim of this study is to jointly analyze how the literature has dealt with these three themes, systematizing the main approaches, practices and theoretical perspectives. The research adopts the scoping review method, which is suitable for mapping the state of the art, identifying gaps and proposing future research agendas.

The theoretical relevance of this study lies in offering a comprehensive and integrative view of the construct's organizational resilience, business models and management controls, elements which, although conceptually related, have been explored in isolation in the literature. By systematizing different approaches and highlighting gaps, the article contributes to the advancement of knowledge in the area and suggests promising avenues for future research. From a practical point of view, the findings provide support for managers facing highly uncertain environments by indicating how the combination of adaptable business models, innovation and management control tools can strengthen organizations' ability to anticipate, cope with and adapt to crises and transformations.

2 LITERATURE REVIEW

2.1 Organizational Resilience, Business Model Innovation and Management Controls: An Integrated Approach

The concept of resilience has its origins in ecology, defined by Holling (1973) as the capacity of natural systems to resist disturbances while maintaining their stability. It was later expanded to areas such as engineering, psychology and, more recently, management (Linnenluecke et al., 2011). In the organizational sphere, resilience refers to the ability of companies to anticipate, resist and adapt to internal and external shocks, preserving their continuity and competitiveness (Hillmann & Guenther, 2021).

Linnenluecke (2017) identifies five main axes of study of resilience in business: (1) organizational responses to external threats, (2) organizational trust, (3) individual resilience, (4) business models and adaptability and (5) resilience in supply chains. This study focuses on resilience to exogenous shocks, which is part of the first axis, with attention to structural factors that enable organizations to face external turbulence.

The literature points to different levels of resilience analysis: at the individual level (Kuntz et al., 2016), multi-level (Tasic et al., 2020), and organizational, where managers and formal control practices play a central role (Beuren et al., 2020; Campagnolo et al., 2022). Although conceptually plural, resilience has been associated with the ability of organizations to transform themselves in crisis contexts, reinforcing its relevance to contemporary management. Although much explored in the literature, there is still a need to understand the antecedents or consequences of resilience, so an organization's business model can be analyzed when hoping to explore organizational resilience (Vakilzadeh & Haase, 2021; Sreenivasan et al., 2023).

According to Osterwalder and Pigneur (2010), business models are instruments that describe how organizations create, deliver and capture value. This concept, defined around

the year 21, also gained notoriety with Teece (2010), who continued to explore the subject, especially in relation to business model innovation, which aims to innovate in these three aspects, such as how the company captures value from its customers, how it delivers this to them and how it stands out in the market by creating value for its customers (Teece & Linden, 2017; Broccardo et al., 2023; Malik et al., 2025).

When it comes to business models, it's important to note that unlike a static structure, these models can be modified to adapt to turbulent environments (Teece, 2018; Held et al., 2025). Recent research highlights that innovative business models favor strategic flexibility and strengthen the ability to respond in times of crisis (Audretsch & Belitski, 2021; Björkdahl, 2020).

Annarelli et al. (2020) show that adaptable business models make it possible to rate the quality of the services provided and sustain organizational resilience in periods of turbulence. Similarly et al. (2021) analyze how hospitals managed to cope with the Covid-19 pandemic in 2020 through rapid adjustments to their business models. In addition, studies such as those by Agwu and Bessant (2021) and Kotarba (2018) point out that innovation embedded in business models helps to strengthen adaptability, especially in contexts of digital transformation and social and environmental pressures.

Thus, within organizations, management controls can be distinct and may or may not facilitate the role of organizational resilience in times of adversity (Beuren & Santos, 2019; Frare et al., 2023). Although many studies explore specific aspects of management controls, the management accounting literature points to controls as fundamental mechanisms for implementing strategy, making it possible to monitor performance, reduce uncertainties and align organizational behaviors (Ferreira & Otley, 2009; Franco-Santos et al., 2012). These controls can be formal - involving budgets, indicators, targets and structured evaluation

systems - or informal, based on organizational culture, trust and social interaction (Pitkänen & Lukka, 2011; Stouthuysen et al., 2017).

Some studies highlight the relevance of controls in crisis contexts. Beuren et al. (2020) argue that formalized control systems contribute to strengthening organizational resilience, while Bracci and Tallaki (2021) show that accountability and monitoring practices allow organizations to react in a more structured way to turbulent scenarios. In this sense, management controls function as management practices that enable the implementation of strategic planning and ensure resilience by aligning resources, capabilities and organizational objectives (Frare et al., 2023). This can also be analyzed in relation to business models, although many studies only focus on product or process innovation (Nisiyama & Oyadomari, 2012; Ruiter et al., 2021; Silva et al., 2025). However, it can be seen that research involving management controls, business models and organizational resilience is still scarce, indicating a theoretical gap to be surveyed and explored.

3 METHODOLOGY

3.1 Classification of the study

The study is classified as descriptive and qualitative, conducted by means of a scoping review, based on Arksey and O'Malley's model (2005) which defines five main objectives: (i) to map key concepts, (ii) to examine the extent and nature of existing research, (iii) to identify knowledge gaps, (iv) to synthesize and disseminate evidence, and (v) to assess the value of future systematic reviews. One of the characteristics of the scoping review is to identify concepts, methodologies used, standards and future directions for researchers (Elsbach & van Knippenberg, 2020).

In addition, it follows the methodological recommendations of Tricco et al. (2018 - PRISMA-ScR), which reinforce the need for clarity in the research question, explicit

inclusion and exclusion criteria, transparent description of the screening and critical synthesis of the findings. The steps adopted in this research were: i) clarity in the research question. ii) identification of information sources and definition of the study's eligibility criteria. iii) documented search strategy. iv) screening of studies. v) data extraction. vi) data analysis and categorization. vii) presentation of results. viii) discussion and implications (such as propositions). And xi) conclusion, limitations and suggestions for future research. The stages are divided below.

3.2 Data collection

The methodological choice to exclusively use the Web of Science (WOS) database was deliberate, considering its multidisciplinary nature, its indexing of high-impact journals and its wide use in previous reviews on organizational resilience (e.g., Bar-Ilan, 2008; Hillmann & Guenther, 2021). It is recognized that other databases could broaden the scope, but WOS ensures consistency and quality of the publications collected, which justifies its choice.

The search terms were based on other bibliometric reviews on organizational resilience (e.g., Fietz et al., 2021; Hillmann & Guenther, 2021; Munoz et al., 2022; Trischler & Li-Ying, 2023.; Vakilzadeh & Haase, 2021) and structured as Boolean AND/OR operators applied to the title, abstract, keywords and Keyword-plus.

The keywords used were defined in English, since the database consulted (Web of Science) indexes mostly international articles in this language. The final string was: (resilience* AND organization* OR organizational resilience*) AND (business model*) AND (control systems* or management control systems*). The use of ? and * symbols helps to search for other terminologies, ensuring greater comprehensiveness (Vakilzadeh & Haase, 2021).

The collection took place in January 2023, considering the period from 1980 to 2023, following the delimitation of Hillmann and Guenther (2021) on the beginning of resilience research. Initially, 4,941 open access articles were found, of which 542 fell under the heading "Management". After filtering by type of document (only articles, excluding conference proceedings and book chapters), 350 studies remained. Finally, considering the "Business" category, a final sample of 102 articles was obtained. Table 1 summarizes this process.

Table 1

Research sample

Filters used	Text location	Findings
(resilience* AND organization * OR organizational resilience*) AND (business model*) AND (control systems* OR management control systems*)	Title, abstract, keywords and Keyword-plus	4.941
Topic area Management		542
Document type - articles only	Only articles with open data	350
Search area Business		102

3.3 Data Treatment and Analysis

With regard to data sorting, after exporting the WOS results in BibTex and Microsoft Excel[®] formats, the Rstudio[®] software with the Bibliometrix and Biblioshiny packages was used to analyze the data. These packages were chosen for their effectiveness in demonstrating bibliometric results (Aria & Cuccurullo, 2017). The next stage consisted of reading the titles, keywords and abstracts of the articles to confirm their inclusion in the review. Finally, the overview of published articles was checked for identified authors, concepts and methodologies already used and research trends (Ellegaard & Wallin, 2015).

Each selected article was examined for specific elements such as: journal of publication and year, authors and affiliations, objectives and focus of the study, theoretical

framework employed, methodology used, main results reported and gaps or future research directions indicated. This categorization made it possible to align the treatment of the data with the structure of the results, making it possible to characterize the journals, conceptual references, methodological approaches and practices most frequently discussed in the literature.

4 RESULTS

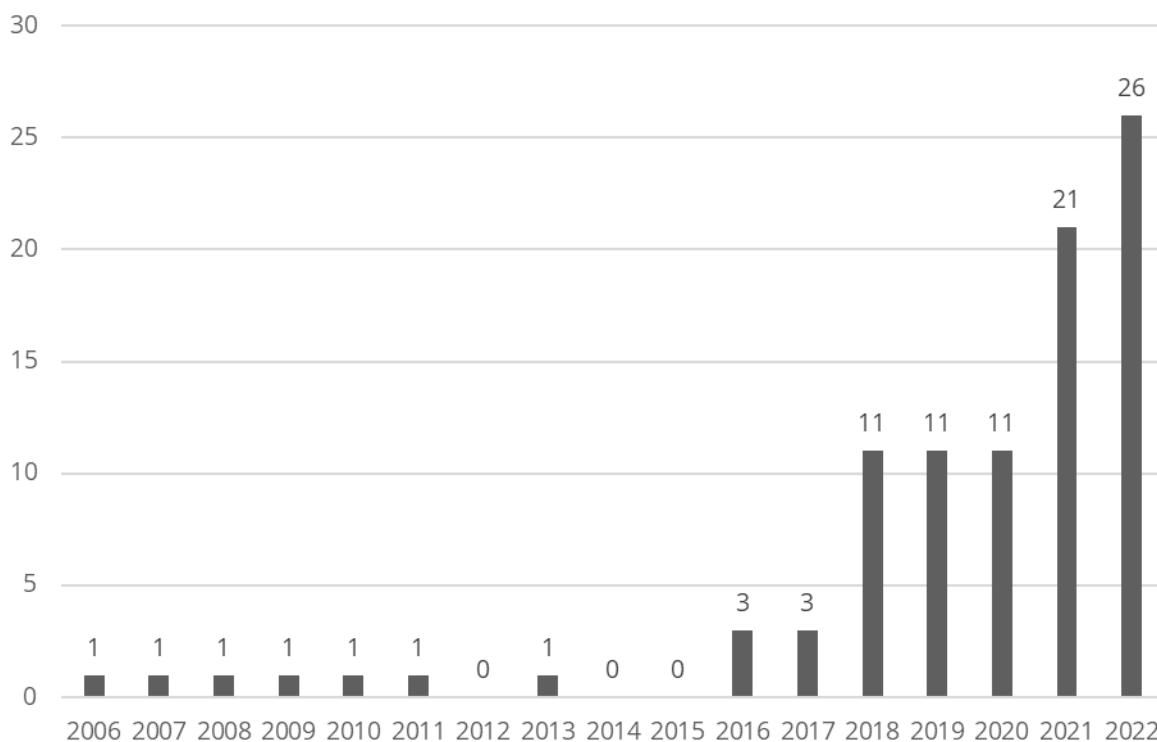
4.1 Characterization of the journals

According to the data collected, 61 journals were responsible for publishing the 102 papers found, with the 10 most relevant in the business area having six publications over the years. Among the ten most relevant are Business Strategy and the Environment and the Journal of Business Ethics, both with five publications. This was followed by the Journal of Business Research and the Journal of Organizational Behavior, with four publications each. Industrial Marketing Management also had four publications, while other journals, such as Asian Business & Management, Entrepreneurship Theory and Practice, IEEE Transactions on Engineering Management, International Journal of Entrepreneurial Behavior & Research and the Journal of International Business Studies, had three publications each.

The most cited journals, considering the H index, were Business Strategy and the Environment and the Journal of Organizational Behavior. It should be noted that the first study published in the business area dates back to 2006, an article published in the Journal of Applied Behavioral Science by Gittell et al. (2006). This study analyzed organizational resilience in the context of the mass layoffs that occurred in the United States after the attacks of September 11, 2001. The work highlights the notable difference between companies that had a viable business model and managed to survive the crisis and others that didn't, focusing on the aerospace sector, which was one of the most affected by the shock.

Figure 1

Annual scientific production



It can be seen that the first publications appeared in 2006, with a fairly modest and stable pace until 2011, followed by a one-off hiatus in 2012, 2014 and 2015. From 2016 onwards, there was progressive growth, with a significant leap from 2018 onwards. The peak occurred in 2022, with 26 articles published, consolidating the relevance and maturity of the topic in recent literature.

Another relevant piece of data refers to the three-field plot, which relates the Keywords Plus exported from WOS with the original keywords of the articles and the main countries of origin of the research. The three most recurrent keywords were organizational resilience, management and performance, strongly associated with the Keywords Plus "resilience", "covid-19" and "crisis". In terms of geographical distribution, the United

Kingdom, the United States and Italy stand out as countries in which the discussion on organizational resilience has gained relevance, especially since 2019, due to the impacts of the Covid-19 pandemic (Liang & Cao, 2021; Pfaff et al., 2022; Vidmar et al., 2020).

4.2 Themes studied

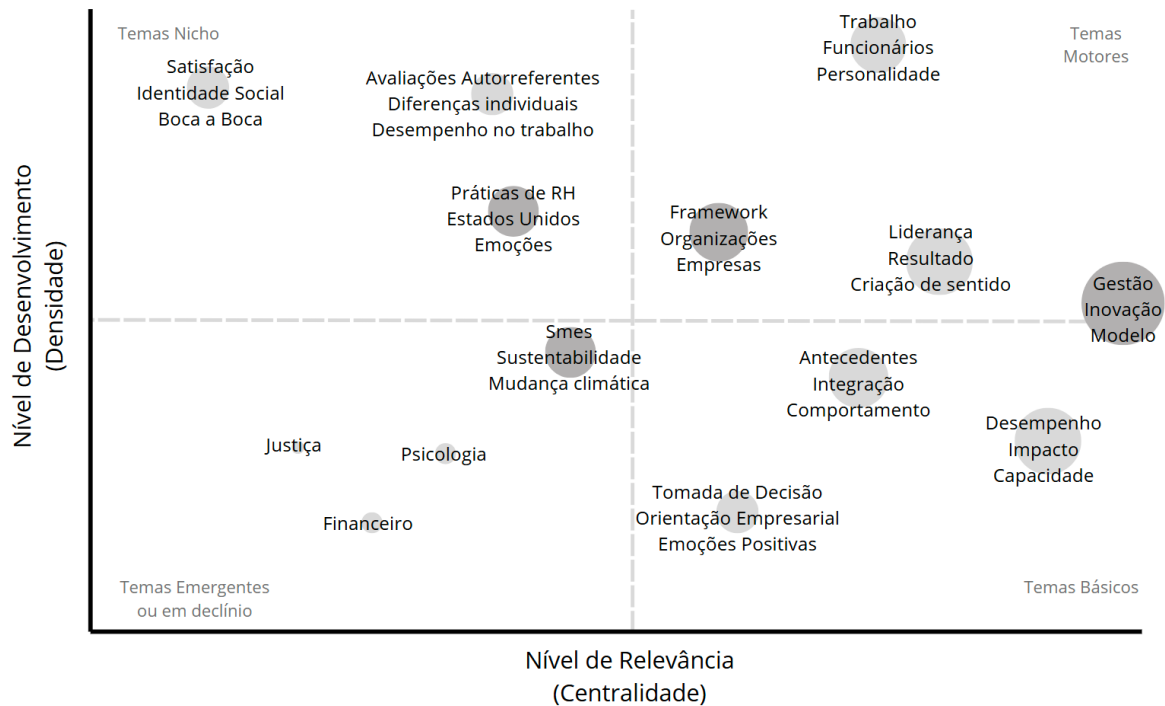
To understand the evolution of the most relevant topics on organizational resilience in the period analyzed, we present Figure 2, which organizes the topics into four quadrants, as proposed by Cobo et al. (2011). The upper right quadrant corresponds to the driving themes, i.e. subjects that are central to the field and strongly connected to other constructs. The upper left quadrant brings together niche topics, which are less recurrent in the research sample. In the lower right quadrant are the basic themes, which are under development and relevant to the field, with a cross-cutting nature. Finally, the bottom left quadrant represents emerging or declining themes, with low representation in the literature.

It should be noted that the keywords used in the WOS search were excluded in order to identify new themes and their similarities to the area analyzed.

In the upper right quadrant (driving themes), the axes of work, employees and personality stand out, reflecting the individual dimension of resilience in organizations (Branicki et al., 2016; Hartmann et al., 2020; Richtner & Lofsten, 2014). Hartmann et al. (2020), for example, demonstrated how individual and collective resilience influences the work environment, highlighting the role of theories such as integrated resources at work (Demerouti et al., 2001), trait activation theory (Tett & Guterman, 2000), social cognitive theory (Bandura, 1997) and broaden and build theory (Fredrickson, 2000).

Figure 2

Thematic diagram



Management, innovation and business models are also highlighted in this quadrant. The literature on business models shows how companies use internal resources as a strategy to ensure competitiveness and resilience, especially in small companies (Cuellar-Fernández et al., 2021; Sincora et al., 2018; Van Den Berg et al., 2022). Innovation stands out both as a driving theme and as a basic theme, addressing innovations in processes, services and products that influence organizational survival during periods of crisis (Apte & Davis, 2019; Audretsch & Belitski, 2021; Björkdahl, 2020). A relevant example is the study by Berger-Douce (2021), which associates innovation and dynamic capabilities with the use of formal controls and social responsibility practices, allowing companies to simultaneously go through the phases of anticipating, adapting to and coping with the Covid-19 crisis.

In the lower right quadrant (basic themes), the analysis highlights antecedents, integrations, behaviors, capabilities and performance. Behaviors are not only associated with individuals, but with the behavior of the organization itself, which explains how structure and innovation capacity impact organizational performance and resilience (Do et al., 2022; Huang et al., 2021; Senbeto & Hon, 2020; Su & Linderman, 2016; Yuan et al., 2022). Su and Linderman (2016), for example, show that the ability to respond appropriately depends on the organizational structure, directly influencing the company's innovative capacity and performance.

In the upper left quadrant (niche topics), there are topics such as satisfaction in the workplace, linked to social identity theory (Pallaro et al., 2017; Pfister et al., 2022; Rodrigo et al., 2019). Although linked to individual dimensions, these studies are less representative in the organizational resilience literature. The topic of work performance also stands out as a niche because, although it is well explored in studies of managerial controls, it still has little presence in studies on resilience.

Finally, in the lower left quadrant (emerging or declining themes), there are topics with less recurrence in the sample, such as justice, finance and psychology (Carvalho et al., 2016; Marsat et al., 2022; Østergren & Stensaker, 2011). These topics, although relevant in certain contexts, are shrinking in the academic debate on organizational resilience.

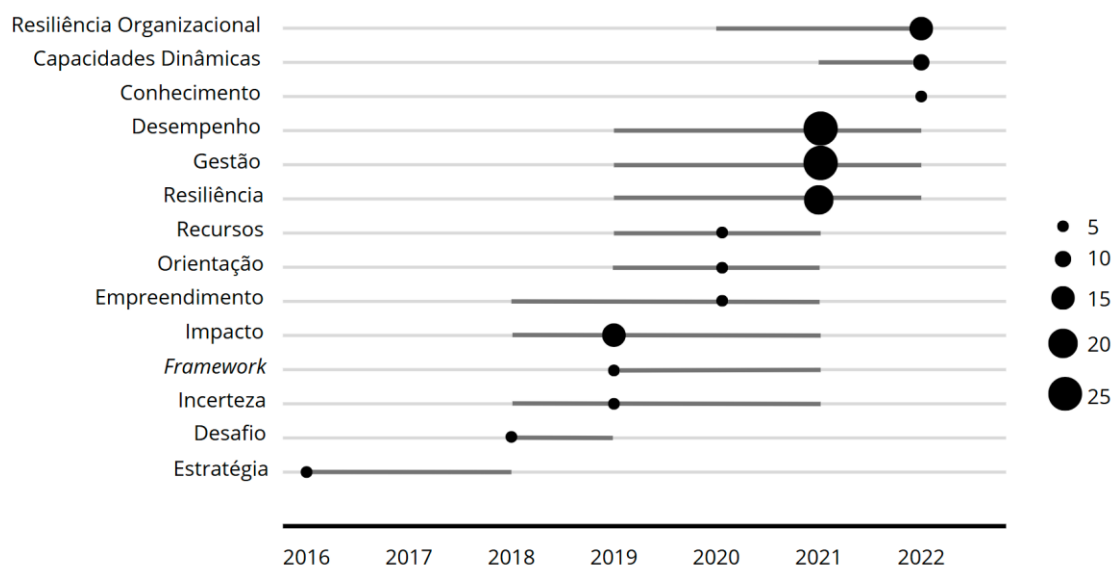
4.3 Thematic trends

Based on the Keywords plus that stood out the most, a filter was applied considering only terms that appeared at least ten times and with a minimum frequency of four mentions per year. According to Figure 3, the words impact (16 occurrences) and organizational resilience (14, with an emphasis on 2022) stand out. However, the most repeated terms were performance (29), management (28) and resilience (22). The most representative period was

between 2021 and 2022, marked by the organizational transformations resulting from the Covid-19 pandemic.

Figure 3

Trending topics



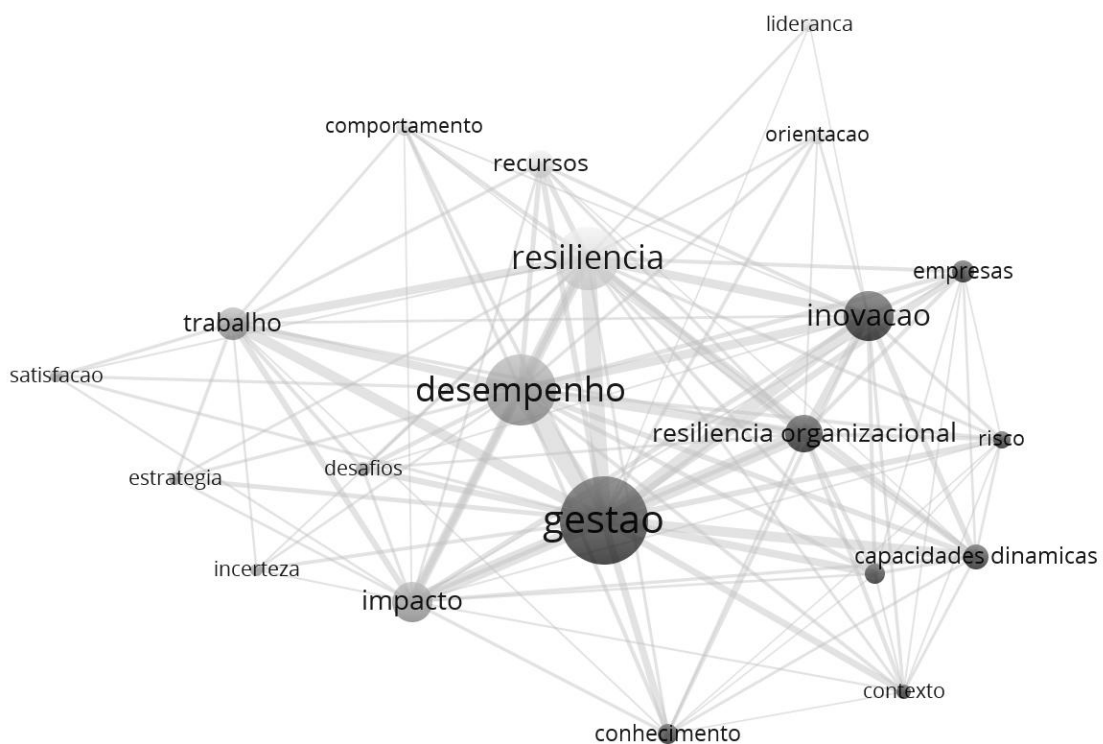
An analysis of Figure 3 shows that, over time, certain topics have become consolidated as trends in the literature. Between 2020 and 2022, the most recurrent terms were performance, management and resilience. In 2022, organizational resilience, dynamic capabilities and knowledge also gained prominence. In 2021, performance, management and resilience were repeated, while in 2020 resources, orientation and entrepreneurship stood out.

These trends indicate that organizational resilience has been increasingly explored at the interface with concepts such as dynamic capabilities (Teece, 2007), institutional theory (DiMaggio & Powell, 1983) and stakeholder theory (Freeman, 1984), in addition to the traditional RBV (Barney, 1991). This expansion reinforces the multidimensional nature of resilience, linking it to both internal resources and external pressures and relationships with different interest groups.

Figure 4 complements this analysis by showing the associations between keywords using the co-occurrence network. The visualization shows three distinct thematic groupings, represented by the different shades of grey, revealing how the main terms connect with other recurring concepts in the literature.

Figure 4

Keyword co-occurrence network



The co-occurrence analysis of the keywords shows the impact of management and performance in relation to organizational resilience. The terms stand out not only because of their frequency, but also as pillars that connect other important concepts, such as innovation, resources, knowledge and dynamic capabilities. This centrality suggests that a company's ability to be resilient is strongly related to the quality of its management and the results it achieves. This perspective is consistent with the work of Vakilzadeh and Haase (2021), who

associate resources and internal capabilities with the ability to anticipate, face and adapt to crises.

4.4 Theoretical Synthesis and Propositions on Organizational Resilience

Organizational resilience has gained notoriety in recent years, especially after the Covid-19 pandemic, which exposed significant differences between unprepared companies and others capable of reacting to crises (Hillmann & Guenther, 2021; Munoz et al., 2022). The literature, however, remains fragmented: although several studies explain the phenomenon, the results tend to be generic (Linnenluecke, 2017; Vakilzadeh & Haase, 2021). The predominance of approaches based on the Resource-Based View (RBV) is restricted to the analysis of internal resources, often combined with innovation, without integrating other relevant organizational mechanisms.

An analysis of the literature reveals a significant gap in the integration of organizational resilience, business models and management controls, even though terms such as innovation and management appear frequently. One striking finding is the absence of the term control among the most recurrent keywords in the sample. This result contrasts with the management accounting literature, in which management controls are traditionally recognized as central governance and strategy operationalization mechanisms (Bernd & Beuren, 2022; Frare et al., 2023; Hartmann & Maas, 2011).

Recent studies reinforce this argument. Zhang et al. (2019) show that social controls strengthen the resilience of supply chains by sustaining cooperation under environmental dynamism, while Sincora et al. (2018) demonstrate that maturity in process management and business analytics leverages process resilience and directly impacts performance. Similarly, Nisar et al. (2023) show that integrating risk management and big data analytics contributes to resilience in sustainable chains, and Campagnolo et al. (2022) highlight how formalized

planning for adversity helps entrepreneurs overcome crises. These findings, although scattered, suggest that controls, when combined with other management practices, can be considered fundamental antecedents of organizational resilience.

Proposition 1: Managerial controls are antecedents of organizational resilience when combined with other management elements.

In addition, the results of the review indicate that the most recent studies have emphasized dynamic capabilities, knowledge management, leadership and organizational performance, indicating an analysis focused mainly on the organizational level. This suggests that resilience cannot be explained solely by the possession of resources, but by the way in which they are orchestrated and reconfigured. Gölgeci and Kuivalainen (2020) show that social capital combined with absorptive capacity increases resilience in global supply chains; Martinelli et al. (2018) and Herbane (2019) show that strategic renewal and dynamic capabilities enable rapid adjustments in crisis contexts; while Al-Atwi et al. (2021) show that learning ambidexterity connects sustainability and continuous adaptation. These results reinforce the need to expand the analysis beyond the RBV, incorporating theories such as dynamic capabilities (Teece, 2007), institutional theory (DiMaggio & Powell, 1983) and stakeholder theory (Freeman, 1984).

Proposition 2: Managerial resources are antecedents of resilience when analyzed at the organizational level.

Another highlight is the role of organizational performance. The analysis of the studies showed that performance was one of the most recurrent terms, especially in periods of crisis. The literature points to a two-way relationship: resilient companies tend to perform better, while organizations with a history of consistent performance accumulate resources that increase their ability to respond (Silva Alfredo & Hoffmann, 2022; Miranda Junior et al., 2023). Studies such as Do et al. (2022) and Su & Linderman (2016) show that organizational

structures capable of detecting signs of crisis and adapting internal processes translate resilience into performance gains. Bartuseviciene et al. (2022) and Zhou & Yang (2022) add that collaborative networks and inter-organizational connections make it possible to maintain performance levels even under strong environmental uncertainty. Thus, performance should be seen as a direct result of resilient practices, going beyond financial metrics to include social, environmental and relational indicators.

Proposition 3: Organizational performance is a response variable of organizational resilience in times of crisis.

Finally, business models emerge as an essential predictive factor for resilience. Studies show that innovative and flexible models favor not only survival in turbulent contexts, but also the ability to anticipate and learn continuously. Annarelli et al. (2020) and Schaffer et al. (2021) illustrate how adjusted business models have made it possible to cope with recent crises, such as the 2020 pandemic. Eriksson et al. (2022) point out that business model innovation sustains resilient growth in small international companies, while Florek-Paszkowska et al. (2021) highlight that critical success factors and digital transformation are key to adapting models under uncertainty. Dentoni et al. (2020) also show that cross-sector partnerships in sustainable models increase the resilience of socio-economic systems. In short, resilience depends less on a specific type of model and more on the model's ability to transform itself, recombining resources, practices and relationships to respond to crisis contexts.

Proposition 4: Innovative and adaptable business models are predictive of building organizational resilience.

The four propositions presented here seek to show that organizational resilience requires the integration of management controls and business model innovation in order to have a result on organizational performance. We believe that management controls support

the process of adaptation in times of crisis, and are a factor in driving business model innovation. For this reason, we propose an integrated view of the three constructs that build organizational resilience within companies, representing an advance in the literature on resilience and organizational management, to be empirically tested in future studies.

5 FINAL CONSIDERATIONS

The aim of this study was to investigate, by means of a scoping review, how the scientific literature has dealt with the topics of organizational resilience, business models and management controls in an integrated manner. The analysis made it possible to systematize the main conceptual advances, identify gaps and propose a research agenda aimed at strengthening the theory and practice of the field.

The results show that organizational resilience has become a growing theme in the field of management, especially after the Covid-19 crisis, when significant differences between companies capable of reacting and others unprepared became more visible. Despite its growing relevance, the literature remains fragmented: studies approach the phenomenon from different perspectives, but rarely articulate business models and management controls as complementary mechanisms.

Based on this analysis, four propositions were formulated to guide future research: Proposition 1: Management controls are antecedents of organizational resilience when combined with other management elements. Proposition 2: Managerial resources are antecedents of resilience when analyzed at the organizational level. Proposition 3: Organizational performance is a response variable for organizational resilience in times of crisis. Proposition 4: Innovative and adaptable business models are predictive of organizational resilience.

These propositions are not empirical results, but theoretical hypotheses that can guide future research in national and international contexts. Their empirical exploration will allow us to advance our understanding of how different mechanisms, resources, business models, control and management practices contribute to the resilience of organizations in unstable scenarios.

From a theoretical point of view, this study contributes by integrating constructs that have traditionally been treated in isolation and by proposing a research agenda that broadens the analysis beyond the narrow vision of the RBV, incorporating approaches such as dynamic capabilities, institutional theory and stakeholder theory. From a practical point of view, it offers support to managers seeking to develop more resilient organizations, by highlighting the importance of aligning innovation, adaptable business models and control systems to deal with crises.

In short, organizational resilience must be understood as the result of integrated management practices, and not just as a consequence of possessing individual resources or capabilities. This perspective increases the relevance of the topic for both academic debate and management practice, reinforcing the need for empirical studies to test and validate the propositions presented here.

The limitations of this study are that the database was only the Web of Science. Future studies could expand the search to the Scopus database, even national ones such as Spell, so that it is possible to see if there are changes in the results when other contexts are explored. In addition, the time frame of this research is also considered a limitation. For future research, we suggest broadening the search descriptors on the platforms and even the research area, so as not to limit the analysis to just the business area, new theories beyond the RBV and a broader time frame. Furthermore, it is recommended that new variables be included in the

scope, and that the theoretical propositions be tested and validated empirically, as in qualitative or quantitative studies.

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Resiliência Organizacional, Modelos de Negócios e Controles Gerenciais: O Que a Literatura Tem a nos Dizer?

RESUMO

Objetivo: Este estudo objetiva analisar como a literatura científica tem abordado, de forma integrada, os temas resiliência organizacional, modelos de negócios e controles gerenciais, bem como identificar as principais práticas e enfoques teóricos utilizados para o avanço dessa discussão.


Método: Conduziu-se uma revisão de escopo com base em pesquisa bibliográfica, por meio da base Web of Science (WOS), abrangendo o período de 1980 a 2023. A amostra foi composta por 102 artigos, codificados e analisados com o uso do software R.

Originalidade/Relevância: Esta investigação é inédita ao propor uma análise integrada dos três temas em uma revisão de escopo. A sistematização conjunta desses construtos preenche uma lacuna na literatura e oferece novos insights sobre como esses elementos podem auxiliar organizações a se tornarem mais resilientes, especialmente em cenários de crise.

Resultados: A resiliência organizacional passou a receber maior atenção a partir dos anos 2000, especialmente entre 2020 e 2022. Observou-se que modelos de negócios inovadores são determinantes na promoção da resiliência, desde a antecipação de adversidades até o enfrentamento de crises. No entanto, a articulação com controles gerenciais ainda é incipiente, indicando oportunidade para avanços futuros.

Contribuições Teóricas/Metodológicas: Teoricamente, o estudo aprofunda a compreensão da resiliência no campo da gestão, ao integrar diferentes perspectivas conceituais e apontar lacunas investigativas. A principal contribuição dessa pesquisa é formulação de quatro proposições que ajudam na discussão entre os antecedentes e consequente dos construtos, sendo que a inovação do modelo de negócio é vista como um mecanismo que fortalece a relação entre a resiliência organizacional e os controles gerenciais como mecanismos de enfrentamento em contextos adversos. Do ponto de vista prático, os resultados oferecem subsídios para pesquisadores e gestores que buscam estruturar modelos organizacionais resilientes, com base em ferramentas de controle e inovação estratégica.

Palavras-Chave: Resiliência organizacional, Modelos de negócios, Controles gerenciais, Contabilidade gerencial.

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