

SERF02

Chair : Michele Andreaus

Room : P504

**Implementing Sustainability Strategies Through Accounting Controls: An Exploration Of Practices In Seven Multinational Corporations**

Author : NATHALIE CRUTZEN, UNIVERSITY OF LIEGE - HEC

CF = Case / Field Study

Co-authors : Stefan Schaltegger, Centre for Sustainability Management (CSM) - Universität Lüneburg (Germany)

The accounting and management control literature demonstrates the key role of management control to support strategy implementation (Anthony, 1965; Simons, 1990; Langfield-Smith, 1997; Chenhall, 2003; Malmi and Brown, 2008; Ferreira and Oitley, 2009). However, despite several calls in the social and environmental accounting research (Parker, 2000; Chung and Parker, 2008), to date, very few studies have explored how management controls support the implementation of a sustainability strategy in practice (Norris and O'Dwyer, 2004; Epstein and Wisner, 2005; Durden, 2008; Marsing and Oswald, 2009; Perego and Hartmann, 2009; Riccaboni and Leone, 2010). With reference to Malmi and Brown model (2008), this paper explores if and to which extent seven multinational corporations have developed accounting controls to implement their sustainability strategy. Our explorative research shows that, although skepticism has been underlined in the literature (Norris and O'Dwyer, 2004; Gond et al., 2012), multinational corporations have developed a selection of accounting controls to support the implementation of their sustainability strategy. However, some of these controls are "primary" mechanisms ; most firms have not developed a complete package of controls and these controls are generally kept separate from the "package" of the mainstream management control systems. This paper fills in a gap identified in the literature and proposes interesting insights for practitioners.

TUESDAY

14:00-15:30

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**The Impact Of Media Pressure On The Sustainability Reporting And Sustainability Strategies Of A Leading Portuguese Cement Company**

Author : TERESA EUGENIO, ESTG - LEIRIA SCHOOL OF TECHNOLOGY AND MANAGEMENT

CF = Case / Field Study

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This study examine the sustainability reporting practices and sustainability strategies of a leading Portuguese cement company. Based on a content analysis of media articles, sustainability reports and semi-structured interviews, we identify the strategies the company used to defend itself and downplay sustainability performance as well as the company's response to media pressure. We rely on legitimacy theory. We conclude that the company faces media pressure with respect to two major controversies: co-incineration and the Outão plant location. The aggregate findings of the analysis support the legitimacy argument. This study adds to the scarce research available on sustainability in Portuguese companies.

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**Organizational Discourse And Managers' Discourses Around Sustainability: Performativity And Contradiction In A Confrontational Setting**

Author : CARMEN CORREA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE

CF = Case / Field Study

Co-authors : Esther Albelda, Universidad Pablo de Olavide

The research raises the issue of "understanding sustainability". Focusing on the analysis of contradiction, reflexivity and inconsistency at an interactional level (Whittle et al, 2008), the paper analyses managers' discourses to illuminate the way in which they enact, reproduce and make sense of the formal organizational discourse of sustainability revealed in the corporate disclosures and instilled by sustainability manager within their own realm of action or professional jurisdiction. Despite the existence of a strategic approach to sustainability, and the performativity of this strategy to enhance the dissemination of the formal organizational discourse into the different managerial jurisdictions, the case also unveils contradiction and inconsistencies between the formal sustainability organizational discourse and managers' individual understandings of sustainability.