

Publication date: Available online 11 December 2015

Source:European Management Journal

Author(s): Rainer Lueg, Ronny Radlach

The purpose of this article is to synthesize evidence of management control systems (MCS) that are employed by organizations to enforce sustainable development (SD). We aim at suggesting a roadmap for coherent research. For this, we conduct a 'systematic' review based on an initial sample of 12,139 sources between 1988 and 2013. We then discuss 83 empirical studies in natural and social sciences. The MCS framework of Malmi and Brown (2008) ensures a comprehensive understanding of SD enforcement in practice. We identify diverse types of controls that organizations use to enforce SD. Our findings problematize examples where the MCS is unable to appropriately address all relevant aspects of SD. We find that organizations prefer to manage and control smaller aspects of SD, such as environmental responsibility. Social responsibility is addressed less frequently, and only few organizations implement a sustainable MCS (SMCS) that addresses all aspects of SD. Classic 'cybernetic' controls are the preferred choice in MCS, but organizations have advanced beyond them during the past decade. Our main contribution is a structured map of contemporary research that points to areas where our understanding of SMCSs is still scarce, such as their interplay with contextual factors and the resulting, long-term performance effects.

[Read Full Article](#)