

CONTROLLERS & SUSTAINABILITY

an institutional logics perspective

INSTITUTIONAL LOGICS # CONTROLLERS # SUSTAINABILITY

RESEARCH APPROACH

Method: survey

Country: Germany

Participants: 40 controllers & 67 staff sustainability departments

Year of data collection: 2020



THEORY



Institutional logics = patterns of practices, assumptions, values, rules → framing of 'what constitutes appropriate behavior and how to succeed'.

Levels of logics: societal, organizational, individual

Competing logics: sustainability



profit

maximization

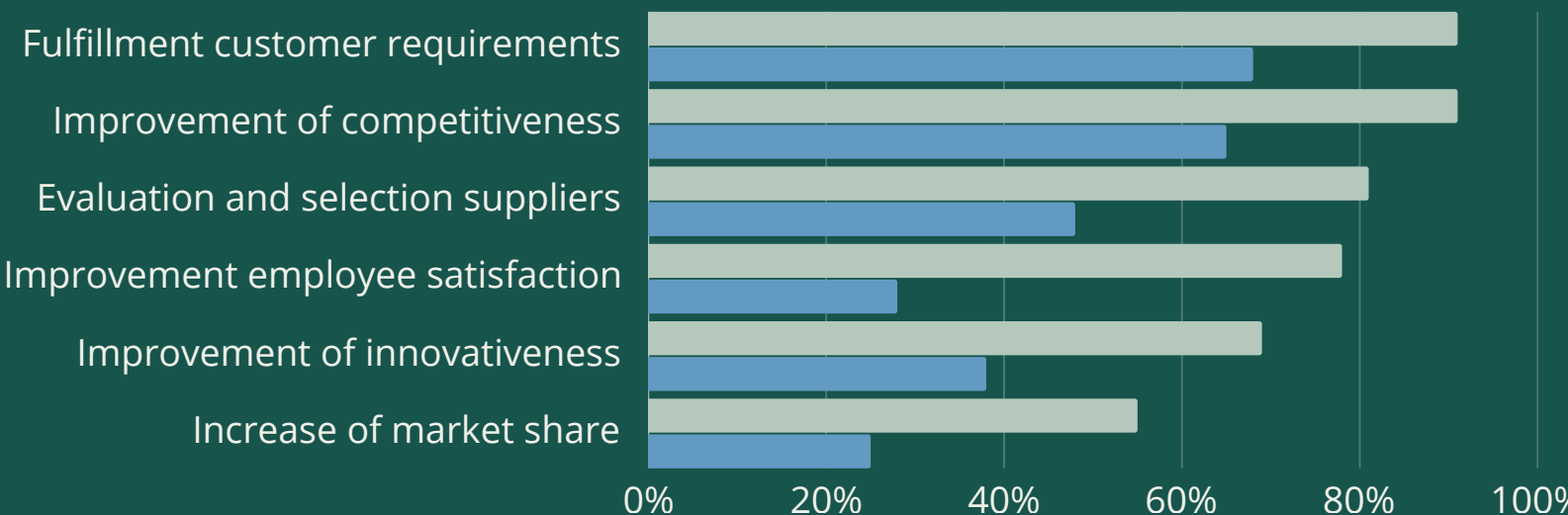


IMPORTANCE/AIM OF SUSTAINABILITY

items with a significant difference in perception (χ^2 two-tailed p-value < .05)

● Sust Staff

● Controllers



CONTROLLER INVOLVEMENT IN SUSTAINABILITY

items with a significant difference in perception (χ^2 two-tailed p-value < .05)

● Sust staff

● Controllers

reasons for involvement

Better access to management

Acting as business partner

Adaptation of control systems

reasons against involvement

Lack of know-how

High complexity of sustainability

0% 10% 20% 30% 40% 50% 60%



- Sustainability staff seem to be more confident that sustainability is an integral part of the business proposal
- Do controllers overestimate themselves with respect to:
 - Involvement with business management?
 - Know how of sustainability?