

Controlling and integrating sustainability in small businesses. (How) Is this even possible?

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NOTE! This paper is a work in progress with empirics ongoing. We have elaborated the main ideas/structure and study design until part 4.2 of the analysis. After that, we leave a rough outline of our planned progress. Therefore, feedback greatly appreciated on the front end of the paper.

Abstract:

Small businesses are the linchpins of our social fabric, bringing people together and supporting local communities. Collectively, they also contribute to most global pollution. That being said, we know relatively little about how small to medium sized enterprises (SMEs) control for sustainability and especially, how sustainability is integrated into other control systems for the SME context. Through a multiple case study of three small Scandinavian fish restaurants, we combine sustainability integration with a practice perspective to build assumptions on how the unique characteristics of SMEs may contribute to more effective sustainability integration processes. However, we find that for SMEs that do not have ‘sustainability traditions’, integration (organisational, technical and cognitive) is not easy. This suggests that even if the characteristics of SMEs are suited to the integration of sustainability practices, other factors come into play. Additionally, we contribute to an understanding of sustainability control from a practice perspective by demonstrating how... **ELABORATE WHEN COMPLETE**. For SME practitioners, we **ELABORATE WHEN COMPLETE**.

Keywords: sustainability control, integration, small businesses, practice theory

1. Introduction

Small businesses are the linchpins of our social fabric, bringing people together and supporting local communities. They are also important for social and environmental sustainability. Even if not necessarily impactful on their own, small businesses collectively make up the largest sector and are thus, responsible for most pollution (Kearins et al., 2010; OECD, 2018). However, the sustainability control literature gives relatively little research attention to how small and medium sized enterprises (SMEs) control for sustainability. Even if some papers avert the trend (e.g. Gibassier and Alcouffe, 2018; Pelz, 2019), the dominant research focus remains on how large firms design, implement and integrate sustainability control systems in response to external accountability demands (e.g., Beusch et al., 2022; Pondeville et al., 2013; Riccaboni and Leone, 2010).

Much of our knowledge of the type (i.e. formal or informal) and nature (i.e. tight or flexible) of control in SMEs is still debated. While some suggest control in SMEs as less formal, less sophisticated and flexible (Moore and Spence, 2006; Kruis et al., 2016), others find that control mimics the more formal, more sophisticated and tighter systems of larger firms (Baumann-Pauly et al., 2013; Groen et al., 2012; Johnstone, 2021). Still, we know little about the very construction of this control and, in relation to this study, how sustainability controls are designed, implemented and integrated within smaller businesses (cf. Cavicchi et al., 2022; Rossi and Luque-Vilchez, 2021).

SMEs are defined as having fewer than 250 employees and/or a turnover of \leq €50m (European Union Commission, 2003/361/EC, 2003).¹ SMEs have unique characteristics in terms of their size, structure and resources (Stubblefield Loucks et al., 2010). They also differ in their attitudes towards sustainability (Perez-Sanchez et al., 2003), which can affect their approach to control (Kruis et al., 2016; Lavia López and Hiebl, 2014). While on the one hand, some pose that the shorter chains of command in smaller businesses make controls easier to integrate (see McKeiver and Gadenne, 2005; Scapens, 2006), others suggest that the lack of resources and/or motivation by SME owner-managers for particular issues, such as sustainability, may hinder integration (see Cavicchi et al., 2022; [add more refs](#)).

Integration is an increasingly important concept within the field of sustainability control. More specifically, integration regards the extent to which sustainability issues are integrated into

¹ This definition is further subdivided into micro-enterprises (<10 employees), small enterprises (10 to 49 employees) and medium-sized enterprises (50 to 249 employees).

corporate strategy and other management control systems (cf. Durden, 2008; Gond et al., 2012) and there is the general assumption that this integration should happen in a ‘seamless’ way (Beusch et al., 2022). According to Gond et al. (2012), integration can happen along three dimensions: *organisational* (how employees and processes are organised around sustainability), *cognitive* (what employees think about sustainability) and *technical* (how sustainability information systems and indicators are integrated with other performance measures) (see also Battaglia et al., 2016). Integration is important for “[e]mbedding stakeholders’ expectations and sustainability issues within the strategy” (Gond et al., 2012, p. 209). Still, as Cavicchi et al. (2022, [page number when published offline](#)) state, “[t]he extent to which sustainability is integrated into conventional accounting practices requires further exploration” for the SME context.

Knowing more about the integration of sustainability in SMEs is important as it would shed light on the ways through which SMEs control for sustainability (cf. Ghosh et al., 2019; Johnstone, 2019). Taken this into consideration, we seek to explore the practices of controlling for sustainability within SMEs and the level of integration between sustainability and other control systems by proposing the following research questions:

- *What are the main controls used in SMEs, and how are these designed and implemented?*
- *(How) are sustainability controls integrated into these existing practices of controlling?*

We investigate these questions through a qualitative multiple case study of three small Scandinavian fish restaurants. We combine sustainability integration (see Gond et al., 2012) with a practice perspective (see Ligonie, 2021) to build assumptions on how the unique characteristics of SMEs may contribute to more effective integration processes. We use these assumptions to guide our research and contribute to the literature in the following ways.

First, we provide insight into the ways through which sustainability is integrated into control systems for the underrepresented empirical context of SMEs (cf. Cavicchi et al., 2022). Specifically, we find that for SMEs that do not have ‘sustainability traditions’, integration along all three dimensions is not necessarily easy. This suggests that even if the characteristics of SMEs are suited to the integration of sustainability practices, other factors come into play. [Elaborate as paper progresses](#). Second, we contribute to an understanding of sustainability control from a practice perspective (cf. Ligonie, 2021) by demonstrating how... [Elaborate as paper progresses](#). Third, we contribute to SME practitioners by [elaborate as paper progresses](#).

The paper is structured as follows. First, we introduce the practice perspective as our theoretical framework guiding this research and combine this with what we know from studies on integrating sustainability (control) to offer some basic assumptions that guide this study. Second, we explicate our method and approach. Third, we present our findings and analysis of our multiple-case study that links back to the literature and our theoretical assumptions. Finally, we conclude and offer future research directions.

2. The practices of integrating sustainability through control

2.1 Controlling as a practice

We frame this paper on the debate centred around how sustainability is integrated within organisations (cf. Gond et al. 2012; Battaglia et al. 2016; Bouten & Hoozée, 2016), but extend this to the relatively unexplored context of SMEs (cf. Cavicchi et al., 2022) as an important, emerging stream of interest for sustainability control scholars (cf. Ghosh et al., 2019; Gibassier and Alcouffe, 2018; Pelz, 2019). We do so through a practice perspective, which considers sustainability control(ing) as something organisations and individuals *do* rather than have (cf. Ligonie 2021; Johnstone, 2022).

Sustainability controls concern “*all devices and systems that managers develop and use to formally and informally ensure that the behaviours and decisions of their employees are consistent with the organization’s sustainability objectives and strategies*” (Crutzen et al., 2017, p. 1293). Sustainability control tools serve a variety of functions such providing accounting information for decision-making (Norris and O’Dwyer, 2004) and reporting (Maas et al., 2016; Traxler et al., 2020), ensuring internal accountability (Frostenson and Johnstone, 2023), supporting strategy (Arjalies and Mundy, 2013; Gond et al., 2012) and developing employee skills, awareness and knowledge of sustainability (cf. Albelda Pérez et al., 2007).

Sustainability control does not, however, ensure that sustainable organisational changes are made, and various scholars imply certain ‘limits’ to sustainability control. For example, there are critical concerns over the pragmatic attempts to measure, contain and control for sustainability at the intra-firm level (see the works of the late Rob Gray and other scholars of the Critical Social and Environmental Accounting Project [Baker et al., 2022]). There are also concerns that the characteristically hierarchical design of controls, which are intended to reduce individual agency, do not fully capture the reasons why employees behave sustainably in practice (Johnstone, 2022). From an integration perspective, the limitation of sustainability

control is embedded into the assumption that sustainability often remains decoupled from core strategy and systems (see Gond et al., 2012). What can be ascertained from these ‘limits’ is that the formalised design of sustainability control may not be enough to ensure that ‘the behaviour’ and ‘decisions’ made by employees are indeed consistent with strategy (cf. Crutzen et al., 2017). And that, in fact, other factors may come into play.

One issue regarding much sustainability control research regards the focus on control system design, rather than controlling as practiced or enacted at the operational level. Much sustainability control literature focuses on control as something static (i.e. control as a noun), rather than the reception, use and (re)development of controls in practice (i.e. controlling as a verb) (cf. Johnstone, 2019). As such:

... little consideration has been given to what sustainability control concretely means and to how it is enacted by socially embedded actors. More particularly, we still know little about how these tools are made *controlling* – in other words, how they can become *control* tools (Ligonie, 2021, p. 2).

Practices regard “*what people do, why they do what they do, and what consequences their doings have*” (Jørgensen & Messner, 2010, p. 186). Schatzki’s (1996, 2002, 2005) practice theory has increasingly been used in accounting scholarship to understand why and how employees reconstruct control systems from ‘below’ (Ahrens & Chapman, 2007; Jørgensen & Messner, 2010; Ligonie, 2021). Practices can be understood as set of activities that are held together by rules, knowledge or emotions (cf. Schatzki, 2002). Schatzki (2002, p. 87) defines practices as “*temporally evolving, open-ended set of doings and sayings linked by practical understandings, rules, teleoaffective structure, and general understandings*”:

As a practice, for instance, sustainability is composed of activities such as defining the sustainability strategy, implementing projects (e.g. putting in place paper recycling) and controlling impacts. Control activities pertaining to the sustainability practice include defining indicators and targets of sustainability performance, measuring social and environmental impacts, through conducting Carbon Footprint assessments for example, and reporting on the results (Ligonie, 2021, p. 2).

Drawing on Schatzki (1996, p. 89), sustainability practices are linked through practical understandings (e.g. tacit know-how regarding how to react in particular situations), general understandings (e.g. a reflexive understanding such as cultural or professional appropriateness), explicit rules (e.g. formalised procedures and policies) and ‘teleoaffective’ structures (e.g. the normative attitudes and emotions that come with that practice). Ligonie (2021) comments that sustainability controls are important for creating linkages between practices. Without this

linkage, decoupling can occur as unsustainable practices may remain unaltered (see Norris and O'Dwyer, 2004; Tregidga et al., 2014). From a practice perspective, therefore, sustainability controlling requires iterative, reflective processes on technical accounting systems *and* interpretive sociological aspects for behavioural change. More, sustainable practices must combine with other organisational practices.

Schatzki (2005) argues that organisational practices can combine in two ways. Practices *connect* when they exist in the same space either on site or mentally. In a sustainability context, this can be viewed as sustainability practices *co-existing* in an organisation with other functions and practices, although with separate systems; thus, suggesting a decoupling of sustainability through a business-as-usual paradigm. Meanwhile, practices *overlap* when actions are part of multiple practices or include similar structures. For example, financial practices increasingly overlap with sustainability practices through the introduction of the EU Taxonomy Regulation for Sustainable Activities (2020/852) that requires certain firms in Europe to disclose environmental information in economic (i.e. financial) terms for investors in their annual reports. This can be viewed as sustainability being integrated into other organisational practices and systems.

2.2 Integrating controlling practices

Integrating sustainability within organisations is important for making sustainable changes (cf. Baker et al., 2022). That being said, various scholars debate the integration of sustainability controls with other (more conventional) management control systems.

The accounting literature provides two different, but related, stances on sustainability integration. One frames integration in terms of a twin-track (outside-in, inside-out) approach (e.g. Maas et al., 2016; Burritt & Schaltegger, 2010; Traxler et al., 2020). This stance assumes that externally orientated sustainability reporting has the potential to affect the design and implementation of internal accounting and control systems, and vice versa. Thus, sustainability becomes more integrated as sustainability reporting and sustainability controlling concurrently develop. The other stance views integration from an internal perspective in terms of the extent and degree that sustainability systems integrate with corporate strategy and traditional performance measurement systems (e.g. Gond et al., 2012; Battaglia et al., 2016; Ditillo and Lisi, 2016). Thus, integration here regards the integration of sustainability and financial accounting systems. Ghosh et al. (2019) suggest that integration can be achieved by designing

new control systems for sustainability or by adapting the existing management control systems for sustainability purposes. It is the ‘internal’ integration perspective that is of interest to this study. This can arguably be viewed from a practice perspective, especially in relation to the linkages between practices in terms of the understandings, rules and teleoaffective structures that can affect the degree of sustainability control system integration.

As mentioned in the introduction, integration happens along three different dimensions (see Gond et al., 2012). *Organisational integration* concerns the practices of actors organised around sustainability within organisations. As Beusch et al. (2022, p. 4) comment, “[t]his includes the overlap of financial and managerial accounting functions with sustainability reporting and control” and “implies that all managers in the organization should assume a shared responsibility for sustainability, not just a dedicated group of specialists”. Meanwhile, *technical integration* concerns the degree of integration between regular management control activities and sustainability ones for producing financial and sustainability data. For example, the extent to which sustainability information systems and indicators are integrated with other performance measures. Finally, *cognitive integration* concerns the extent to which employees share similar patterns of thinking and mindsets regarding sustainability. Arguably, while organisational and technical integration concern the more explicit rules and general understandings of the practice perspective, cognitive integration relates more to the practical understandings and teleoaffective structures.

Sustainability control-integration studies often assume that the complete integration of sustainability, along all dimensions, is optimal from a strategic perspective (e.g. Gond et al., 2012). However, integrating sustainability does not appear to be easy in practice due to various modes of resistance and other explanatory factors. Battaglia et al. (2016) comment that sustainability integration is a ‘fragile concept’, finding that cognitive and organisational factors can act as barriers to integration. Others find that decentralised control systems are actually necessary for sustainability to be achieved in practice (e.g. Riccaboni and Leone, 2010; Frostenson and Johnstone, 2023). Such controlling inadvertently shifts the levels of integration further down the hierarchy from the integration of sustainability with corporate strategy to the integration of sustainability within local departments in response to local realities. Even Gond et al. (2012) recognise that sustainability departments may be important for the organisational-wide integration of sustainability (see also Corsi and Arru, 2021).

Given that we do not know much about sustainability integration in SMEs (Cavicchi et al., 2022), the basic premise behind this research is that the unique characteristics of SMEs *could*

influence integration along all three dimensions (organisational, cognitive and technical); i.e., integration could be achieved more easily in SMEs than in larger firms. SMEs have shorter chains of command, flexible structures and freer communication channels which could affect their approach to control, as well as support the integration of sustainability with other systems. Thus, as a conclusion to our theoretical chapter, we build some basic assumptions from the prior literature on SMEs that we return to in our analysis:

Assumption 1. Flatter organisational structures and less employees mean that sustainability practices can be more easily linked through shared practical and general understandings, explicit rules and teleoaffective structures in SMEs.

This first assumption relates to the sustainability practices themselves, asserting that the small distance between employees (strategic and operational level) and ‘low’ employee number in SMEs (in comparison to larger organisations) will make know-how, rules and normative attitudes towards sustainability easier to integrate. Various studies emphasise the importance of people within smaller businesses for engaging in sustainability practices (e.g. Luederitz et al., 2021; Johnstone, 2021). Due to low employee numbers, there is often decentralised responsibility for sustainability control in SMEs (see Johnstone, 2019, 2022). Additionally, it should be easier to communicate organisational rules and corporate policies on sustainability in SMEs due to their shorter chains of command, which would facilitate sustainability integration through dialogue between the levels (see Beusch et al., 2022).

This assumption infers that both the formalised elements of controlling (e.g. rules, policies and routines) are ‘linked’ with the less tangible cognitive elements regarding tacit know-how, emotions and normative attitudes (Schatzki, 1996) more easily in SMEs. Although, previous SME studies have found that socio-technical integration throughout the organisation is easier if the owner-manager is highly engaged in sustainability questions (Spence, 2016; Stubblefield Loucks et al., 2010; Johnstone, 2021). Here, the integration regards the degree and ease through which these socio-technical elements align for sustainability practices in SMEs.

Assumption 2. Resource constraints mean that sustainability practices are more likely to overlap (i.e. part of multiple practices or include similar structures) than connect (i.e. co-exist) with other practices in SMEs.

Given that SMEs typically have fewer resources (e.g. facilities, financing, personnel, supplies, systems etc. [cf. Hillary, 2004]) and SME staff often hold sustainability roles in addition to their

professional ones (Johnstone, 2021), our second assumption proposes that resources for sustainability activities are shared with other resources in the SME context; i.e., they *overlap* and do not merely co-exist in the same space physically or mentally (i.e. *connect* [Schatzki, 2005]). This assumption suggests resource constraints as the possible reason as to why sustainability practices overlap and integrated with other practices in SMEs.

Assumption 3. Based on the unique characteristics of SMEs (e.g. size, structure and resources), it is easier to integrate sustainability practices with other organisational practices.

The final assumption builds on the previous two by combining the *linkages* between the practices with *overlapping* (i.e. the degree to which sustainability practices are integrated with other organisational practices such as management controlling practices) as necessary for sustainability integration in SMEs. This assumption not only helps us answer the research questions guiding this study, but also contributes to discussion on if/how the unique characteristics of SMEs in terms of size, structure and resources affect their approach to sustainability integration. In the following, we will explore these assumptions for our case SMEs.

3. Method

3.1 Case selection

To know more about the practices of sustainability controlling and how sustainability is integrated in SMEs, we selected three seasonal Scandinavian fish restaurants, which are part of a European funded project on environmental efficiency. The project aims to ‘develop new tools for green business development and measurement in SMEs’ by installing measurement devices and software (known as the ‘dashboard’) for the restaurants, which provides them with key information on energy usage. The first edition of the dashboard provided updates for the restaurants in five-minute intervals, and later versions translated energy usage in kWh directly into financial terms using current energy prices during consumption. This means that the participating restaurants were able to review in real-time - and with financial equivalents - where and how their energy is being spent.

The purpose of the project and this paper differ. The project itself is action research in that it aims to develop practical knowledge, “bringing together action and reflection, theory and

practice, in participation with others, in the pursuit of practical solutions to issues of pressing concern to people” (Reason and Bradbury, 2001, p. 1). In this paper, we aim for broader contributions to the sustainability control literature. As case studies can generate new insights to develop current knowledge (cf. Eisenhardt and Graebner, 2007), we consider a multiple case-study research design appropriate (Miles et al., 2014).

For anonymity purposes, the three restaurants selected for this study are given the following pseudonyms: the Fried Flounder, the Harbour Bistro and the Sea Lion. All three restaurants are small enterprises according to the European definition (i.e. with between 10 and 49 employees [European Union Commission, 2003/361/EC, 2003]) that exist along a popular tourist coastline in Scandinavia. The area draws many summer tourists for its historical significance as a port and its fishing traditions, as well as for its rugged coastline. Accordingly, the case restaurants are closed during winter months. Each restaurant has a core staff of less than five personnel complemented by between 20 and 30 seasonal employees, often university students, during the busy summer months of operation. The restaurants have similar sizes, infrastructures and menus due to the regulations from the local municipality. They occupy listed historical buildings within a traditional fishing community, meaning that no great adaptations can be made to structure and that the restaurants are obliged to sell mainly seafood dishes. Each restaurant has about 20 tables, with the capacity for around 120 customers at any one time. All seating is outdoors, with the main kitchen sheltered inside. All restaurants share municipally run toileting facilities at the end of the strip which includes an additional two restaurants, not part of the project.

3.2 Data collection

The main sources of data are semi-structured interviews (Brinkmann and Kvale, 2015) and observations (see Table 1). Our first selected interviewees were the owner-managers of the individual restaurants. From these initial interviews, we selected other interviewees through snowballing (Miles et al., 2014). All interviews were conducted in the native language before being transcribed into English. We took notes during the informal meetings on site and during observations to advance both understandings of the restaurants in relation to the project and their approaches to sustainability control. One researcher observed the project from its planning phase (i.e. before the installation of the measurement devices), which is referred to as Year 0, and the second researcher was involved from the implementation phase (i.e. Year 1 immediately

after the smart meters were installed during spring 2022 until spring 2023 and Year 2 from summer 2023 until winter 2023) onwards.

Table 1. Primary data

Planning phase of project (<i>< summer 2022</i>)	Year 0			
	Observation of ten project meetings (1-2 hours each), including researchers from three different Scandinavian universities and practitioners installing the energy software and hardware			
	Total Year 0 = 15 hours			
Implementation phase of project (<i>summer 2022 – winter 2023</i>)	Year 1 Round 1	Year 1 Round 2* (planned)	Year 2 Round 1	Year 2 Round 2
Restaurant 1, The Fried Flounder	Semi-structured interview with owner on site (45 minutes)	Semi-structured interview with the owner online* (planned)		
	Informal conversation with owner on site (30 minutes)	Semi-structured interview with between one to three seasonal employees* (planned)		
	Semi structured interview with seasonal manager ² online (100 minutes)			
Restaurant 2, The Harbour Bistro	Semi-structured interview with owner-manager by phone (60 minutes)	Semi-structured interview with the owner-manager online* (planned)		
	Phone conversation with owner-manager (80 minutes)	Semi-structured interview with between one to three seasonal employees* (planned)		
Restaurant 3, The Sea Lion	Interview with owner-manager on site (55 minutes)	Semi-structured interview with the owner online* (planned)		
	Guided tour of the restaurant (20 minutes)	Semi-structured interview with between one to three seasonal employees* (planned)		
Other data	Year 1		Year 2	

² During the off-season (i.e. winter months of October to April), the manager is a full time student.

	Observations during site visit, autumn 2022 (half day)	
	Interview with Project Research Assistant (80 minutes)	
	Total Year 1 = 12 hours so far (ongoing)	Total Year 2 = X hours

Both researchers were involved in designing the interview guides throughout the various phases of the project as we followed the implementation of the accounting technology in the restaurants. Generally, as is often the case, the first interview guide was exploratory and inductive, whereas later ones became more theory-informed (Hall and Messner, 2018). We sought to create authenticity and credibility in our understandings by introducing ongoing understandings and analyses to interviewees (Parker and Northcott, 2016). We also split roles between researchers. One researcher (fluent in the native language) was primarily responsible for conducting the interviews while the second researcher maintained some distance as a ‘sounding board’ to provide a more objective analysis (Merriam and Tisdell, 2015).

The first round of interviews for Year 1 included general questions to the owner-managers of the restaurants on their operations, perceptions and usage of the dashboard, as well as general attitudes to sustainability, rather than on management controls per se. Nevertheless, through discussing with the owner-managers regarding how they operate under the busy summer months, clear constellations of management controls became evident through an inductive analysis.

The second round of interviews planned for Year 1 will go deeply into the functionality of the dashboard and how information from it was or will be used (in the following season) to make more sustainable changes.³ This will allow us to develop an understanding on the potential for technical sustainability integration based on the information provided by the dashboard, as well as the other characteristics of the small enterprises.

For Year 2, we aim to develop interview guides that focus on the role of the information from the dashboard in integrating sustainability along all three dimensions (organisational, cognitive and technical). We will also expand the interviewee group to other employees throughout the

³ Note that the interviews are used for a larger project. The interview guide contained further questions on how the fish restaurants used and shared information between them for the purpose of another paper on inter-organisational accounting practices.

small enterprises. The aim of the two interview rounds planned for Year 2 will be to assess if/how sustainability has become more integrated since the dashboard has been implemented as well as to assess if/how the characteristics of the small enterprises have facilitated this integration based on the assumptions presented in our theory chapter.

3.3 Data analysis procedure (ongoing!)

For the purpose of this manuscript and its current draft, we will not detail our data analysis procedure: it is a work-in-progress. This means that in the following, we present our findings based on Year 0 and Year 1 data which mainly relates to research question 1: *What are the main controls used in SMEs and how are these designed and implemented?*

As a first step in this analysis, we read through the transcripts and notes, drawing on selected fragments that related to some aspect of control or controlling practices. Through various rounds of iteration, going back and forward between these fragments, various themes emerged from the data, e.g. closeness to customers, legislative controls, trust-based control, that we built into concept codes (Saldaña, 2016). As a second step, these codes were then grouped into higher order themes, i.e. strategic objectives and leadership, responsibilities of the employees and keeping track of goals. These thematic codes structured the first part of the findings relating to the pre-existing controls and controlling practices of our case SMEs.

From this initial analysis, we were able to come up with some general conclusions on the main controls used in the case restaurants. These were presented using Malmi and Brown's (2008) conceptual MCS package. While *planning control* sets out the goals of the organisation based on long or short-term plans, *cybernetic control* regards the operationalisation of plans through financial and non-financial performance measures. *Reward and compensation control* is used to reward employees for their performance. Meanwhile, *administrative control* regard policies, procedure and formalised structures to direct employee behaviour and *cultural control* regards the use of values, symbols, selection or socialisation to ensure employee behaviour. This typology is used as an analytical tool to provide an overview of the existing controls as we build our case.

We plan to build on research question 2 (i.e. *[How] are sustainability controls integrated into these existing practices of controlling?*) as the project develops. We plan to develop an analysis of this using Gond et al.'s (2012) integration dimensions of organisational, technical and cognitive dimensions. Following from this, we aim to create some sort of analytical figure that

summarises the cognitive, technical and organisational integration over the project’s duration, returning to our assumptions that relate to Schatzki’s (1996, 2002, 2005) practice theory.

Figure 1 illustrates our plan of action in relation to the different phases of the project and our research aim. Note that we are currently still in Year 1 of implementation.

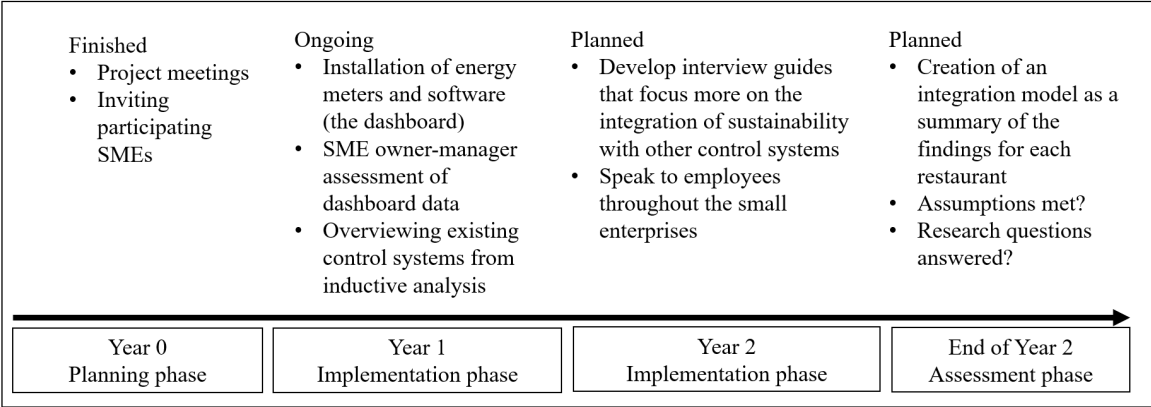


Figure 1. Summary of planned (analysis) procedure

4. Findings and analysis

4.1 Pre-existing controls and controlling practices (Years 0-1)

4.1.1 Strategic objectives and leadership

The owners of the restaurants have diverging views on sustainability and business. The Fried Flounder is owned by a man who outwardly engages in questions of sustainability, claiming that he will make sure “everything is as green as possible” (Owner, Fried Flounder), noting how small businesses “have as much responsibility for sustainability as larger ones”. He centred this belief on a personal level in relation to his grandchildren, commenting that “there is no reason for us to pollute the earth more than necessary. And I know that the contribution we make is small. But if only there are millions of them, then they will come to fruition, right?” Meanwhile, the owner-managers of the Harbour Bistro and Sea Lion see sustainability as more about reducing waste and contributing to profit. They believed ‘sustainability’ as a broader interest for the younger generations and not internalised into their current strategies.

Nevertheless, the owners see their businesses as having two main sustainability challenges. The first challenge relates to the fishing industry that is not an inherently sustainable one, even if “99% of the fish sold” are from local waters (Owner-manager, Sea Lion). There are problems attributed to the fact that the fish caught naturally in the local seas cannot be labelled as organic

or sustainable through ‘keyhole’ certification⁴. Fish is nonetheless what the location would traditionally sell, what the customers want, and what the municipality and harbour demand that the restaurants sell. The other main challenge relates to energy consumption. All generally desire reduced energy costs related to their appliances.

Some owners give examples of – sometimes unsuccessful – past attempts made to make their restaurants more sustainable. This included introducing vegetarian menu items that failed to sell, trying to install less wasteful toilets that were not permitted due to planning laws and introducing informal diversity policies in terms of staff employment strategies that were connected to the seasonal manager’s own vision to prioritise diversity in staffing. Thus, these sustainability initiatives failed because of lack of customer demand, regulatory issues or changing management. The actual sustainable changes made, therefore, primarily come down to regulatory compliance such as following new requirements for sorting waste.

To all owners, business survival and success comes first with the general ambition “to run the best restaurant on the dock to survive the winter” (Owner-manager, Harbour Bistro). Although the restaurants are only closed during the winter months, they earn most of their revenue during July and August when most tourists visit. Even if the owner of the Fried Flounder was more engaged in sustainability issues: “[what he does with regards to sustainability is] restrained by my finances. If I don’t have the money, I’m not getting a new fridge or cooler [to become greener]. Even if I want to, I can’t” (Owner, Fried Flounder). Business survival and success thus precede green initiatives.

To achieve seasonal ambitions, service and atmosphere in the restaurants is considered key. A manager noted how success comes from:

...trying to share with them [customers] that mood or atmosphere that we think we have in there – to try to get people in. Because that’s how we get our profits: getting people in! And then having a reasonably quick ‘turnover’. That’s what we’re trying to do. (Manager, the Fried Flounder)

To create profits and survive, the restaurants need ‘the best’ atmosphere and service; thus, staff. Having a quick turnover in terms of guest volume translates into a greater turnover in terms of profit. Given that the restaurants have a fixed number of tables, with more customers than room during the busy season, ‘managing’ the customers is therefore important. Here, there is the need

⁴ Keyhole is a Nordic certification related to healthier or sustainable food.

to provide not only good but efficient service to make room for the new, 'waiting' customers on the dock.

Additionally, various owner-managers commented that the restaurants' atmosphere relates to the overall community feel between the staff. This is because most seasonal employees both live and work together. Employees have traditionally been obtained through word-of-mouth over formalised recruitment procedures or application forms, with the "old staff providing the new staff" (Owner-manager, Harbour Bistro). These employees are often young adults that have little to no prior experience in the hospitality sector. Nevertheless, although this closeness between employees is generally considered good for creating a friendly atmosphere in the restaurants it is also problematic when personal conflicts come into the workplace and/or managers, who also live with their staff, try to delegate tasks.

4.1.2 Responsibilities of employees

Owner-managers have clear responsibilities for the successful running of their restaurants during the busy summer season, which includes working "seven days a week in July [with] 15-17 hour working days" (Owner-manager, Harbour Bistro). Nevertheless, the responsibility of the owners and managers varies slightly between the restaurants. While the owner of the Fried Flounder is responsible for keeping track of performance information, inventory, wages and budgets, his managers are responsible for hiring and training staff as well as managing the daily working tasks. Meanwhile, in the Harbour Bistro and the Sea Lion, the owners are also managers and thus responsible for all the above. They assert a primary responsibility position.

Additionally, restaurant managers tend to oversee orders to reduce responsibility for common errors in the industry: "*For example, when people come in and order three portions of food, but they have bought four drinks. Well, then the alarm buttons should go off to say 'Hey! Has something happened?'*" (Owner-manager, Sea Lion). Managers are also key for ensuring good front of house customer service links with back of house operations:

You need to have some kind of overview of [customers] ... and if their food hasn't arrived. 'Is there something wrong?' [Then I have] to talk to the kitchen. You have to pre-emptively take care of things instead of waiting for guests to think there are problems (...) It's important that I can talk to the kitchen and that they are there – right there! Ten meters away, inside the restaurant. In terms of getting the flow going, that's what helped us have the big turnovers in the summer: that we can get people in and out quickly (Manager, the

Fried Flounder).

Meanwhile, the seasonal employees take on roles as cooks, kitchen porters or runners. While the cooks are responsible for the dishes and the kitchen porters responsible for washing dishes and back of house cleanliness, the runners are responsible for serving customers food and drinks, answering customer queries, cleaning dishes away and upholding the general cleanliness of the front of house seating area. The managerial expectation is that “everyone should be able to do everything” (Owner-manager, Harbour Bistro). However, most seasonal staff prefer specific roles, and managers seek to comply with those preferences as far as possible.

Additionally, the seasonal employees also attempt to introduce some informal controls between themselves. The owner of the Fried Flounder even talked about a ‘penalty jar’ where employees put money into, whenever they made a mistake that cost the business. The idea behind this was that the staff could use this money at the end of the season to go a trip together. The owner-manager of the Harbour Bistro told of a symbolic punishment of jumping in the harbour when mistakes were made. These informal ‘controls’ were rather something introduced by the employees themselves over the years. However, the money put in the penalty jar at the Fried Flounder was not sufficient and the owner of the Fried Flounder ended up paying for the trip.

Interestingly, the seasonal employees are not trained before employment. Most are local teens or university students in their early 20s looking for summer work. This entails a need for ongoing (re)training as the seasonal staff changes. The managers generally take a somewhat personal, less formal approach to control based on the abilities of the employees when taken on. There is also the possibility due to the national law of employing local teenagers from the age of 13 onwards part time, but “*they are not allowed to deal with machines, dishes and detergents. But they can clear the tables, collect cutlery and serve plates*” (Owner-manager, Harbour Bistro). Both employment and training take place haphazardly when needed in response to demand, with older employees teaching the newer ones:

[With] everything we do at the restaurant and how busy we are, well, [training]’s difficult.

I can’t plan [for] it, so it’s very much a learning-by-doing procedure. [...] When I hire new people, I ask them, ‘Who doesn’t know how to do this [e.g. cutting carrots, setting a table]?’ And those who don’t, we’ll teach them. ... The older employees have to pitch in because if they don’t, it’ll just make everything harder for themselves (Manager, the Fried

Flounder).

4.1.3 Keeping track of objectives

In terms of how owners and managers keep track of goals and performance, all managers centre on their use of intuition and their developed know-how:

I would say that when you've been here so many years, you know roughly what things cost; what they should be sold for (Owner-manager, Sea Lion).

Another furthered:

I know it there's an academic approach to it. 'If you don't have a plan [...] you can't control anything.' That is not the case! I'm old school. [...] If the environmental health inspector comes to look at the maintenance plan [...] I tell him: 'You can ask me what you asked me 10 years ago – I remember that too'. I'll say exactly the same thing as I did 10 years ago (Owner, Fried Flounder).

Trust is also important. The manager of the Fried Flounder commented that control is “about trusting that people know what needs to be done and that they do it”, rather than any formalised accounting systems and/or documented procedures, unless legally mandated.

Even with their clear profit focus, performance was not necessarily described in pure monetary terms but in other ways, such as plates per minute, rather than divulging information on the money made: “*Our busiest day was in week 29 [end of July]. There... we sent out 3 dishes of food per minute for 8 hours straight*” (Owner-manager, Sea Lion).

Additionally, performance is also tied to personal, intrinsic motivations:

I think that the best thing you are told... It's not that I've my revenue of the day is 5000 more than the neighbour. No. It's that people say that [my soup is the best]. Because I've been making it myself, and it takes a long time to make. And it's just great to know that it's good too! (Owner-manager, Harbour Bistro)

Related to costs, scheduling and staffing come down to customer demand which is tied to the weather. As all seating is outdoors, poor weather entails lower customer demand. This makes scheduling difficult to foresee beyond the weather reports. Some managers clearly state that “*daily schedules can't be set, because we close when we don't have any more guests*” (Fried Flounder). Others adopt a more flexible approach to scheduling in advance:

When I hire people, I ask: 'How many days off a week do you want, roughly? And, when do you want to finish?' Then, I can roughly figure out how many people I need. After all, I don't mind having an employee who would only work until 4 o'clock every day. I just need to know that in advance. It is very flexible when there are so many of us (Owner-manager, Harbour Bistro).

Challenges related to staffing, which are conditioned by weather, directly impact turnover:

It's tough lifestyle here (...) The challenge of getting staff; the challenge of you having good personnel; the challenge of staff being sick – and things like that. It's the kind of thing that causes stress. Well, on a day like today, not when the sun is shining, I'm 100% dependent on someone being sick. [On the other hand, when it's sunny and someone is sick], the guests will get a bad service and so on, right. [...] then we lose [...] turnover (Owner-manager, Sea Lion).

On those rainy days, it is the manager's responsibility to “get people not to stand still and work hard” (Manager, Fried Flounder). This includes maintenance jobs such as cleaning and stocking fridges or offering time off:

I ask, 'Does anyone want time off?' [...] Then those who would like to have the hours, I put them to work. [...] Then, [the owner and I talk about hours]. We sit to look at it and to break it down a little more, comparing it to other years. We try to compare it to: 'What turnover have we achieved today? Was it worth 150 man-hours?' [...] If people don't know when they're going to get time off and things like that, we have a loose rule that if you show up first, you're also the one who gets offered to leave (Manager, Fried Flounder),

For the Sea Lion, the number of staff is more clearly driven by salary costs:

I usually have a rule of thumb... I say, well: We should be at about 1000 crowns an hour per person [employee]. If we are four people working, then we need at least a turnover of 4000 crown per hour. [If not] there are two alternatives: we close for the day, or we send someone home. [...] If you sell for 1000 crowns, the first 250 crowns is VAT. That's 750 left, and then you have 400 in goods purchase. [...] We're down to 350 crowns. [...] An employee costs – with insurance and vacation pay and everything, 200 an hour. Then we're down to 150. And then, of course, there are some additional costs of an employee getting food and this and that. [...] Then we close or send somebody home.

4.1.4 Summary of pre-existing controls and controlling practices

Figure 1 provides a summary of the types of existing controls and practices of controlling in the restaurants using Malmi and Brown's (2008) MCS conceptual package as an analytical tool to categorise the main clusters of control.

Cultural controls		
<ul style="list-style-type: none"> • Interpersonal relationships on and off duty between employees (e.g. shared living arrangements, social events) make for more trust-based control and 'community feel' to staffing • Employee selection based on prior relationships • Employee roles based on preference and demonstrated skills, rather than formal training or prior experience • Shared informal 'socialisation' rules between employees (e.g. penalty jar or jumping in the harbour) 		
Planning controls	Cybernetic controls	Reward and compensation controls
<ul style="list-style-type: none"> • General absence of long-term strategic plans except for achieving annual staffing needs • Short term plans (annual) based on survival (profit motive) and customer service • Short-term plans in terms of (daily) staffing based on demand related to weather conditions; flexible schedules 	<ul style="list-style-type: none"> • Weekly book-keeping and budgets related to income • Follow up based on intuition and common sense over discrete targets • Informal approach to guest satisfaction: talking to the customers and 'getting them in' <p>➔ Introduction of dashboard will provide information on energy usage after Year 1</p>	<ul style="list-style-type: none"> • Older employees rewarded by being given responsibility positions to train 'newer' ones • Free staff meals • "Profit sharing" through social events (post-season staff trip)
Administrative controls		
<ul style="list-style-type: none"> • Maintenance documents related to national environmental health laws • Informal governance systems and flat organisational structure with three basic layers: managers, "old" and "new" staff • Ad-hoc training procedures • Restrictions placed on the businesses by the Port Authorities and fishing laws • General absence of documented procedures and policies; know-how and common sense more important 		

Figure 2. Summary of existing management controlling practices in the small enterprises based on Malmi and Brown's (2008) clusters of control

Similar to previous studies on SMEs, the general approach to control in the case small enterprises appears flexible, ad-hoc and informal (Moore and Spence, 2006; Kruis et al., 2016). Sustainability is not (currently) a core priority and not evidently integrated within our case restaurants at the end of Year 1. As the owner-manager of the Harbour Bistro describes:

When you're in the middle of a high season, it's hard to introduce new things no matter what they are. And this is the kind of thing that can only happen in winter, almost. A bare little

change can be almost impossible to introduce in such a hectic summer. I think it's fine to become more sustainable and all these things. But you shouldn't force anyone to do something in the middle of a high season (Owner-manager, Harbour Bistro).

It is with this quotation that we turn our attention to Year 2.

4.2 (Opportunities for) integrating sustainability controls (Year 2)

What we have ascertained from the first year of the study is that the premise of a fish restaurant is not sustainable. But, many of the small operational practices that are occurring within the industry, for example, avoiding waste, cost minimisation and such like, are sustainable. Given that accounting information on energy efficiency was available to the owner-managers of the three restaurants after Year 1, it becomes of interest to see if and how sustainability aspects have become more integrated into the existing practices of controlling for our case.

THIS SECTION WILL BE COMPLETED AFTER YEAR 2

4.3 Integration models

- We plan to build some integration models here along all dimensions (cognitive, organisational and technical) to see if/how sustainability becomes more integrated with other management control systems as the accounting information from the dashboard is used over time.

5. Concluding remarks

First, we will structure the concluding remarks around answering the two research questions as follows:

Regarding RQ1. What are the main controls used in SMEs and how are these designed and implemented?

- Fish restaurants display a relatively homogenous approach to management control design and implementation, elaborate on this

Regarding research question 2. (How) are sustainability controls integrated into these existing practices of controlling?

- Answer after Year 2.

Then, we plan to return to our assumptions on sustainability integration in SMEs and answer them, offering clear contributions to extant research and areas for future research attention.

- *Assumption 1. Flatter organisational structures and less employees mean that sustainability practices can be more easily linked through shared practical and general understandings, explicit rules and teleoaffective structures in SMEs.*
- *Assumption 2. Resource constraints mean that sustainability practices are more likely to overlap (i.e. part of multiple practices or include similar structures) than connect (i.e. co-exist) with other practices in SMEs.*
- *Assumption 3. Based on the unique characteristics of SMEs (e.g. size, structure and resources), it is easier to integrate sustainability practices with other organisational practices.*

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