

A review of the empirical research in management control, strategy and sustainability

Category: Literature review

ABSTRACT

Purpose

This paper reviews empirical studies into the relationship between management control, strategy and sustainability.

Approach

The review explores the theoretical frameworks and models used in previous empirical research as well as the research questions and methods applied to empirically explore this emerging research area.

Findings

Even if a growing body of empirical research has emerged over the last decade, our knowledge of how companies design or use management control to support sustainability strategy appears to be limited, providing considerable scope for further research.

Originality of the paper

This review structures the state of our empirical knowledge in the area of management control, strategy and sustainability and makes suggestions for future research paths.

Key-words: Management Control, Strategy, Sustainability, Literature Review