


RESEARCH ARTICLE

The path towards sustainability: The role of internal stakeholders and management accounting in a dialogic perspective

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Abstract

This research investigates the conditions under which an international organisation has adopted a successful approach to sustainability, focusing on the engagement (and perceptions) of internal actors at the operational level and on the management accounting tools that enhance and support a dialogic approach to sustainability. This study is based on an in-depth analysis of CNH Industrial, a leading company in sustainability commitment. Data were collected through document analysis and in-depth semi-structured interviews with operational managers, thus using primary and secondary data. The study reveals how the internal stakeholders' dialogue is conducted and how stakeholders' engagement is built while implementing a strategy based on sustainability, highlighting the circular top-down and bottom-up attitude, based on a 'convergence approach'. In this context, management accounting systems act as dialogic accounting tools. The research pays attention to internal stakeholders, analysing the creation of dialogue even through management accounting tools, which paves the way to new sustainable opportunities with a convergence approach, and drawing a picture of the relevant factors in the path to sustainability.

KEYWORDS

dialogue, dialogic accounting, drivers, management accounting, obstacles, operational managers, stakeholder engagement, sustainability

1 | INTRODUCTION

Environmental problems have increased over the last 20 years, requiring organisations to pay increasing attention to sustainability. Consequently, for both external and internal reasons (Pérez-López et al., 2015), companies are increasingly committed to implementing practices that enhance their sustainability. Thus, sustainability represents a fundamental part of business activities, and its management requires strong stakeholder engagement (Broccardo & Zicari, 2020; Dmytriiev et al., 2021; Greenwood, 2007; Hörisch et al., 2014; Lüdeke-Freund et al., 2017).

A comprehensive set of factors can contribute to handling challenges and achieving success in the path towards sustainability. It is indeed complex to find a reasonable balance among financial, environmental, and social goals (Carroll, 2010; Epstein et al., 2015; Lawrence et al., 2013) and reach an agreement among actors who are motivated by different interests, values and priorities. For this reason, stakeholder engagement, employee commitment, and awareness are considered key factors that can lead to the successful implementation of sustainability-oriented initiatives (Andriof et al., 2002; Bellucci et al., 2019; Talbot et al., 2021), responding to external and internal pressures, trying to balance different interests and values, and

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empowering actors for action (Hörisch et al., 2014). Hence, the implementation of some spot projects is insufficient, but the design of a strategy coherent with the sustainability mission and its clear communication and shared understanding at different organisational levels and functions are pivotal (Argento et al., 2022).

In most companies, the implementation of a sustainability strategy is driven by the need of responding to stakeholder requests and expectations. The risk is to be superficial (Schrettle et al., 2014; Silvestre & Fonseca, 2020), paving the way for legitimacy-seeking vacuum initiatives, which can apparently meet the external stakeholders' expectations without focusing on what is truly useful to integrate sustainability-oriented activities in the company business activities. Sustainable initiatives, when applied as a single initiative and not integrated with the company strategy and business model, are determined to fail, especially when organisational units in a company work without a common and integrated sustainability goal (Argento et al., 2022; Unerman et al., 2018). It has emerged that the internal dynamics of sustainability implementation, that is, what allows organisations to avoid one-spot projects and adopt an integrated way to work for sustainability, are crucial to achieving success. Thus, it is essential to investigate the conditions under which it is possible to successfully implement and integrate sustainability-oriented initiatives in existing practices and management accounting systems, particularly considering the internal dynamics built around internal actors' engagement in sustainability strategy implementation, especially from an empirical perspective, which are yet to be explored. Indeed, there is a limited attention devoted to the role of internal stakeholders considering their engagement and the related dialogic dynamics which allow their empowerment with positive effects on sustainability-oriented initiative implementation (e.g., Vitolla et al., 2019a).

Previous studies have pointed out that despite the relevance of identifying and engaging internal stakeholders, companies may often ignore the importance of stakeholder commitment to sustainability, and there is thus a call for more qualitative research on the need for mapping and engaging the different stakeholders (López-Concepción et al., 2022). This research responds to this call by empirically exploring internal stakeholder engagement and complements previous empirical research by showing how the internal actors' involvement in sustainability decision-making may occur handling potential internal conflicts of interests through the dialogue and commitment creation (Calvo & Calvo, 2018).

In this latter regard, this research focuses on the use of accounting tools as instruments for internal purposes, such as dialogue creation and engagement realisation. Indeed, it is important to design management accounting tools that support the integration of sustainability into core business practices by shaping performance measurement and decision-making (Adams & Frost, 2008) and in this context, the management commitment has been demonstrated to play a key role to respond to sustainability pressures acting through management accounting tools and systems (Bouten & Hoozée, 2013). The type of management accounting tools adopted can then depend on the various managerial motivations and different types of stakeholder relationships (Herremans & Nazari, 2016).

Therefore, the research contributes to the literature on sustainability and management accounting by focusing on the internal stakeholders' engagement through dialogic accounting tools, which have proven to be useful to foster dialogue and actors' participation (e.g., Grossi et al., 2021), in the path to sustainability. The current state of the mainstream management accounting literature suggests indeed a lack of comprehensive investigation and comprehension about system design and performance alignment in implementing sustainability (Adams & Frost, 2008; Grossi et al., 2021; Herremans & Nazari, 2016), also highlighting the need of additional research revealing the mechanisms by which accounting evolves in a particular context (Baumgartner, 2014; Bouten & Hoozée, 2013; Engert & Baumgartner, 2016; Herremans & Nazari, 2016; Iazzi et al., 2022; Klettner et al., 2014). Consequently, the current research focuses on the involvement of internal actors, in order to explore the possibility of integrating sustainability across levels and functions, within the framework of management accounting systems (Argento et al., 2022).

The current research is based on a 'successful case', a leading company in pursuing sustainability goals, CNH Industrial. This case study adopts a qualitative and exploratory approach that allows for a better understanding of the internal dynamics adopted by the company to implement sustainability-oriented initiatives (Alsharari & Al-Shboul, 2019; Yin, 2013). This research methodology choice is supported by relevant authors in the field (Baumgartner, 2014; Klettner et al., 2014), because of the richness provided by a case study when analysing in-depth how sustainability strategies are performed, making strong contributions and advances.

Therefore, the aims of this research are twofold.

The first goal, which also underlines the originality of this study, is to investigate the engagement of internal actors in sustainability implementation and development. In particular, the focus is the internal stakeholders' participation in the development of the sustainability concept and its following implementation, focusing on the experience of operational managers who are involved in daily sustainability implementation. This research sheds light on the potential role of management accounting systems as dialogic accounting tools that enhance the engagement of and the dialogue among internal stakeholders and the role of operational managers, proposing also a rethinking of reporting practices (Manetti et al., 2021). The analysis of management accounting systems and tools as instruments of dialogic accounting stems from the fact that dialogic accounting fosters a consensus (Power & Laughlin, 1996) and considers different viewpoints, highlighting their respective added value (Brown & Dillard, 2014) and underlining the need for commitment from different actors. The literature on dialogic accounting is particularly devoted to external stakeholders and tools that enhance the dialogic approach between the organisation and external actors, with limited attention towards dialogue among internal actors. Consequently, a deeper understanding of dialogic accounting practices is necessary (Annesi et al., 2021), focusing on internal stakeholders and avoiding a general and nebulous approach to stakeholders (Wannags & Gold, 2020).

The second goal is to explore sustainability implementation in a dialogic perspective to identify the drivers and barriers of such

processes, from the internal stakeholder point of view. Thus, the research findings can address the call for more industry-specific studies (Bocken & Geradts, 2020), on the factors that influence sustainability integration in business activities, which may build up the key drivers of sustainability (Giunipero et al., 2012), also considering that a picture of the variables that implement a sustainable business model is lacking (Wesseling et al., 2020).

Hence, the research addresses two questions:

RQ1. How is the internal stakeholders' dialogue conducted and what are the management accounting tools that enhance it in the path towards sustainability?

RQ2. What are the main drivers and barriers perceived by the operational managers in the path towards sustainability?

The remainder of this paper is organised as follows. Section 2 reviews key studies on the topic of this research to set its background. The method is described in Section 3, and Section 4 introduces the company under investigation. The findings are presented in Section 5. Sections 6 and 7 discuss the research results and draw the conclusions, illustrating the research contributions and future development.

2 | LITERATURE REVIEW

Companies are intensifying their efforts to integrate sustainability into everyday operations because of the need to find a balance among financial, environmental, and social results, and to perform well in different areas. A comprehensive and balanced performance from financial, environmental, and social perspectives is a big challenge in business management (Epstein et al., 2010). Companies fight to achieve financial results that allow their survival and remunerate resources and risk capital while also working hard to minimise the negative effects of their activities on the community and protect ethics and human rights, thus enhancing sustainability principles (Winnard et al., 2018).

A particular pressure to integrate sustainability into a business comes from external stakeholders who demand stronger accountability mechanisms and more transparent information, not only regarding financial results but also social and environmental outputs and outcomes. Consequently, different initiatives, such as eco-innovation, eco-efficiency, and social practices, are implemented to meet external stakeholders' requests, but the challenge is to fully integrate each initiative into the business strategy (Belal, 2002; Rodrigue et al., 2013). Further, the risk is also to implement many initiatives, which are not channelled into an organic framework to carry out sustainability transformation, consistent with the company strategy.

Thus, the integration of sustainability into companies' daily actions must be supported by a cross-functional understanding of the impact of companies' activities (Shields & Shelleman, 2015), which bridges the gap between sustainability intentions and practices

(Bonini & Bove, 2014) and requires strong internal capabilities to move sustainability strategies into action (Engert & Baumgartner, 2016; Epstein & Roy, 2001). Many actions have been proposed to fill this gap, such as the introduction of new systems, programs, and performance indicators (Epstein & Roy, 2001), among which the creation of open and clear internal dialogs regarding sustainability efforts (Bonini & Bove, 2014) are crucial. Indeed, when considering internal dynamics, it is important to consider the actors (internal stakeholders) that contribute to pushing sustainability initiatives and smoothing sustainability obstacles, because they are the main players in sustainability implementation.

2.1 | Dialogic accounting and internal stakeholder in implementing sustainability: The missing link

2.1.1 | From stakeholder engagement to dialogic accounting

As previously underlined, the actors involved in promoting sustainability initiatives and addressing sustainability challenges play a crucial role in fostering the implementation of sustainable practices, but in the past few years, scholars have discovered indications of unparallel levels of stakeholder engagement and communication in social and environmental sustainability reporting (Manetti & Bellucci, 2016).

In this regard, the stakeholder theory operates under the assumption that organisations encounter a diverse set of stakeholders that possess varying and potentially contradictory interests (Freeman et al., 2010) and numerous scholars in the field of management and accounting tend to conflate stakeholder involvement with the concepts of corporate accountability and responsibility. Nevertheless, the concept of stakeholder participation may be interpreted in several ways. Likewise, the mere mention of the importance of considering stakeholders lacks substantive meaning, because it is essential to have an understanding of the underlying reasons and objectives behind a particular phenomenon (Brown & Dillard, 2015).

In the context under investigation, engagement and communication with stakeholders are being acknowledged as essential components of social and environmental sustainability reporting, but such activities are seldom incorporated into corporate reports and insufficient attention has been given by both researchers and practitioners to the examination of the characteristics and impacts of dialogic exchanges in socioeconomic reporting (Bellucci et al., 2019).

The association between the quality of reporting on socioeconomic and environmental sustainability and stakeholder engagement has frequently been linked to the concept of dialogic accounting, that is, a critical accounting approach aiming to establish platforms and avenues for stakeholders whose perspectives and expectations are disregarded in conventional reporting practices (Brown & Dillard, 2015).

Stakeholder participation is a crucial component in dialogic process as it facilitates a more diverse representation of public interest, but it is worth noting that dialogic approach frequently surpasses

mere stakeholder participation (Bellucci et al., 2019). The dialogic engagement represents a means to overcome conventional and restrictive understandings of stakeholder engagement, enhancing the design of accounting information systems suitable for catering the diverse requirements of various existing and potential users, such as social and environmental accounting (Blackburn et al., 2014).

Therefore, we recall the seminal work of Bakhtin (1981, 1984) who paved the way for the analysis of dialogue as a process of communication in a given social context, time, and space. The conceptualisation of a dialogue approach has developed over the decades, contrasting the monologic approach. This is relevant as a mere stakeholder participation or engagement is not enough. A strong dialogue is required to face relevant topics for companies and the dialogic approach encourages individuals to engage in discussions about social practices, expanding the potential for interpreting a multi-dimensional reality. Moreover, this approach promotes decision-making that is hermeneutically rational, facilitates dialogue among stakeholders, and ensures accountability among those involved in the process (Brown et al., 2009; Brown & Dillard, 2015).

The dialogic approach aids in the recognition of reality by fostering a social redefinition of various public aspects and it elucidates the underlying values and assumptions inherent in accounting models, while introducing alternative models that enhance the transparency of information, thereby challenging monologism and fostering future debates (Brown et al., 2009).

Indeed, the framework of monologic approach is designed in such a manner that it guarantees that the values and principles underlying accounting and reporting systems are influenced by the information requirements of investors, thus reflecting only one point of view. It is presumed that monologic approach will serve the requirements of all individuals, regardless of their political opinions, in order to fulfil these objectives. Alternative points of view are not taken into consideration because of the potential for them to 'distract' from the primary goal of monologic accounting, which is to offer expected information to present or future investors (Bellucci et al., 2019).

Unfortunately, this approach lacks in considering other relevant voices for an organisation. On the contrary, dialogic engagement can assist construct multidimensional accounting and reporting models that are responsive to power differentials in society, encouraging non-financial accounting and reporting like social or environmental accounting (Manetti et al., 2021; Bellucci et al., 2019). The primary goal of dialogic approach is to facilitate the advancement of progressive transformation by means of promoting the democratisation of accounting. These exercises offer assistance in comprehending the underlying concepts and informational priorities that are valuable for redefining the information to be presented in a timely manner (Adams, 2002; Grossi et al., 2021), especially in the sustainability field.

2.1.2 | Dialogic accounting for sustainability

The key idea of a dialogic approach is that of social interaction, which requires communication and information creation. From this

perspective, dialogic accounting interprets accounting tools and systems as able to create new opportunities for stakeholders by integrating and representing their views (Brown & Dillard, 2015). Indeed, Brown (2017) argues for a re-evaluation of accounting practices, advocating for a critical approach that incorporates multiple perspectives (individual, organisational, and societal), aiming to establish critical forms of pluralism within the field and acknowledges the significance of external involvement, ultimately fostering the development of a collective political identity. Moreover, the process of interaction has the potential to facilitate the development of accounting and reporting models that adopt a multidimensional perspective and acknowledge the existence of power disparities within society (Bebbington, Brown, & Frame, 2007; Bebbington, Brown, Frame, & Thomson, 2007; Frame & Brown, 2008) and Thomson and Bebbington (2005) emphasise the importance of incorporating stakeholder engagement in non-financial accounting and reporting, such as social or environmental accounting.

Dialogic accounting involves multiple parties designing and developing innovative accounting tools that report relevant information, allowing stakeholders to be involved in decision-making and dialogues (Bebbington, Brown, & Frame, 2007; Bebbington, Brown, Frame, & Thomson, 2007; Bellucci et al., 2019). This approach seems to be suitable for the successful implementation of sustainability initiatives and the elaboration of a shared sustainability report by supporting actor engagement. It can allow the design of accounting systems suitable for addressing the requirements of alternative accountability systems, such as critical dialogic accountability, which recognise the existence of a pluralistic society made of different interests and needs (Dillard & Vinnari, 2019).

Furthermore, the interpretation and understanding of accounting tools should go beyond technicalities given their opportunities to foster dialogue. Accounting cannot and should not represent one dominant voice, but encourage dialogue among multiple actors (Brown et al., 2009) and fulfil a broad set of values and interests (Brown & Dillard, 2015). The value and potential of this approach highlight that dialogue should not be translated only into communication with and among actors; on the contrary, its translation into actors' empowerment is essential to create something new (Brown & Dillard, 2015). New analytical techniques of accounting for non-financial factors and encouraging participatory governance are required (Brown & Dillard, 2021).

This approach is reflected in the growing debate on stakeholder engagement which emphasises the need for organisations to involve and empower stakeholders in decision-making (Andriof et al., 2002; Prado-Lorenzo et al., 2009). Several sustainability accounting and reporting standards require stakeholder identification, analysis, and engagement (GRI, 2013; Manetti et al., 2021). The same process of sustainability reporting has been considered a dialogic process that should be built on accountability relationships between stakeholders and organisations (Bellucci et al., 2019; Gray, 2001). Without considering multiple voices, the discourse on sustainability risks is useless. However, dialogic stakeholder engagement based on a pluralistic understanding is difficult to achieve (Passetti et al., 2019), but if

stakeholder engagement is effective, sustainability reporting has the potential to serve as a platform for decision analysis systems (Bellucci et al., 2019).

These dynamics should examine the actors who promote sustainability initiatives and smooth sustainability impediments, being the major movers in sustainability implementation. Thus, it is increasingly pivotal to foster dialogue with and among different actors to improve efficiency, effectiveness, and transparency.

2.1.3 | The dialogic approach towards internal stakeholders

Unfortunately, most of the existing literature addresses the need to involve external stakeholders (Iazzi et al., 2022; Van Huijstee & Glasbergen, 2008). External stakeholders are relevant in codifying public interest (Dillard & Ruchala, 2005), but also internal stakeholders are relevant to implement sustainability initiatives in an efficient and effective way (Vitolla et al., 2019a; Vitolla et al., 2019b). Nevertheless, limited attention has been dedicated to the need for dialogue among internal stakeholders.

The dialogic approach encourages the involvement of interested parties in the accounting and reporting activities and processes that can act as an important vehicle of codification and create a new dialogic representation of reality (Bellucci et al., 2019, p. 1468), thus underlining the need to give more space also to the voice of internal stakeholders. Calvo and Calvo (2018) studied internal stakeholders in sustainability practices, but they focused on their engagement without deepening the related dialogic dynamics. Moreover, also Kujala et al. (2022) call for future research endeavours focused on investigating the diverse manifestations of environmental commitment exhibited by internal stakeholders with a particular attention to managers.

To sum up, practitioners and academics have not enough conveyed the impact of dialogic interactions (Bellucci et al., 2019) and attention has mainly been devoted to external stakeholders. Consequently, it is necessary to explore dialogic dynamics among internal stakeholders who daily manage and engage in sustainability actions (López-Concepción et al., 2022).

2.2 | Drivers and obstacles in implementing sustainability

The dialogic approach supports the need for organisations to face the emerging challenge of fully integrating sustainability pillars into a company's strategy and, at the same time, into operational decision-making (Epstein et al., 2015), considering that some issues affect its implementation, such as the company sector, age, size, organisational structure, and culture, which can act as obstacles or as drivers supporting it.

When actors become engaged, as internal stakeholders are, in implementing sustainability, several drivers, and obstacles to sustainability implementation become apparent.

When implementing the sustainability pillars, the identification of drivers and obstacles is one of the main activities to perform, manage, and push sustainability (Asswad et al., 2016), also throughout dialogue. Identifying the drivers or barriers for sustainability implementation can be a significant step in the pursuit of strong sustainability (Muñoz-Torres et al., 2019), that is, the incorporation of sustainability into the core of the organisation (Hörisch et al., 2014), as opposed to the all-too-common unstable sustainability, which involves only a partial, piecemeal consideration of some sustainability issues.

Unfortunately, the existing body of literature lacks consensus in determining the factors that facilitate or hinder the implementation of sustainability (Bocken & Geradts, 2020; Orji, 2019; Wesseling et al., 2020). Giunipero et al. (2012) underscored the need to identify the primary factors that contribute to sustainability, while Tokbolat et al. (2020) advocated for additional research on the obstacles hindering the implementation of sustainability. Other studies recognised internal factors that foster the development of sustainability (Grama-Vigouroux et al., 2023; Oliveira-Dias et al., 2022; Sajjad et al., 2020), focusing on specific firm areas and processes, and consequently, it is possible to observe a fragmented picture when recognising drivers and barriers to sustainability strategies, and there is a call for more studies (Bocken & Geradts, 2020; Orji, 2019). This literature gap underlines the need to study and explore the internal dynamics of companies that are working hard to implement sustainability to refine the factors that allow or hinder sustainability, also identifying the relevance of each factor (Bocken & Geradts, 2020), thus contributing to the literature.

3 | RESEARCH METHOD

This research was conducted using the case study method, because of the need for an in-depth investigation (Otley & Berry, 1994; Scapens, 1990; Yin, 2013) of the conditions, and specifically, the corporate internal dynamics, whereby sustainability practices were adopted and implemented by an organisation. A qualitative approach sheds light on the complexity beyond the adoption and implementation of new management practices and the needed related changes (Alsharari & Al-Shboul, 2019; Baumgartner, 2014; Klettner et al., 2014), investigating the viewpoint of the actors involved. The focus is on detecting the internal dynamics that have characterised the path to sustainability and providing insights to those who want to implement sustainability-oriented initiatives.

CNH Industrial was selected because it is included in sustainability indices and covers the top-ranking positions of recent years, thus demonstrating the robustness of its commitment to sustainability. The case is then considered suitable for analysing the main internal dynamics in the organisation's successful path to sustainability, given the attention paid to this issue by the company and its long-term commitment. This study attempts to analyse what this company has done to advance its sustainability. This case study is considered useful and relevant as it can be considered a "successful" case and its in-depth

**TABLE 1** Interview data.

Interviewed managers (code)	Manager role	Length of the interview (min)
1	Sustainability Manager	62
2	Sustainability Specialist	61
3	Logistic Manager	43
4	Marketing Director in Asia	45
5	After Market Solution Manager	38
6	Executive Manager in South America	41
7	After Market Controller Manager	38
8	Health and Environmental Manager	47
9	Brand Manager	20
10	HR Business Manager	36
11	Sustainability Initiatives Manager	41
12	International Relations Manager	44
13	Operational Manager	45
14	Product Marketing Manager	32
15	Innovation Manager	33
16	Logistic Manager for Europe	40
17	Energy Department Manager	34
18	Strategy and Product Manager	36

Source: Own elaboration.

analysis can thus allow to draw implications on what can be helpful to integrate sustainability-oriented activities into organisational core business activities. The research recognises that the implications that can be drawn from a single case study depend on the specific features of the company analysed and its sector; accordingly, the research does not aim to generalise its findings. However, its explorative nature is suitable for gaining insights and stimulating reflection on the internal dynamics of an organisation that has successfully integrated sustainability into its business activities.

The data were collected using both primary and secondary sources.

First, semi-structured face-to-face interviews were organised using a partly structured list of questions to guarantee fair answer elaboration. Simultaneously, additional comments were provided during the interviews, creating a sort of debate (Qu & Dumay, 2011) to better understand the internal situation of the company and leave space for dialogue and flexibility. The interviews were designed to create a list of topics to discuss (Mason, 2002), and create a road

TABLE 2 Interviewees' characteristics.

No. of interviewees	18
Average age	45,05 years
Gender	7 females 11 males
Educational qualification	Graduate
Years of presence in the company	10+ years
Organisational position level (n-1 is the position immediately after CEO)	n-1: 1 manager n-2: 6 managers n-3: 8 managers n-4: 3 managers

Source: Own elaboration.

TABLE 3 Operational managers and their relationships with top management.

Likert scale (1-5)	No. of managers
1. Strongly no relationship	3
2. No relationships	1
3. Relationships, but not so frequently	2
4. Relationships	5
5. Strong relationships	7

Source: Own elaboration.

map for exploring the internal dynamics in the path towards sustainability. The use of a partly structured list of questions with alternative answers among which to choose allows for the collection of comparable information and for coping with subjectivity in the interpretation of the findings. The main questions asked referred to several issues with a specific orientation to capture the internal dialogue among organisational actors, what enhances it, and the related dynamics:

1. information on the company, its commitment to sustainability initiatives, and its sustainability transformation;
2. the main processes carried out to perform the sustainability transformation;
3. the management approach to sustainability;
4. the organisational structure and management control system in place to achieve outperforming results with regard to sustainability;
5. the drivers and obstacles in implementing sustainability practices;
6. the positive and negative effects obtained by implementing sustainability practices.

The interviewees' list was provided by the company's Sustainability Manager, who launched a call for interviews with operational managers, who were randomly selected to guarantee an impartial selection. The interviewees were operational managers who had to manage sustainability issues in their everyday activities.

TABLE 4 Sustainability in CNH.

Environmental pillar	Social pillar	Economic pillar
Reducing carbon impact (18 interviewees); Reducing CO ₂ emissions (18 interviewees)	Reducing gender gap (11 interviewees)	No negative economic impact (8 interviewees)
Using reusable materials (18 interviewees)	Adopting welfare initiatives (i.e., evening canteen, internal laundry) (11 interviewees)	Economic sustainability of each project (5 interviewees)
Using renewable energy (15 interviewees)	Diversity inclusion policy (8 interviewees)	
Waste recycling (i.e., no trash in offices); fight against waste (14 interviewees)	Attention to employees and their health (8 interviewees)	
Sustainable product development (14 interviewees)	Attention to mobility issue (7 interviewees)	
Production consistent with new climate sustainable regulation (12 interviewees)	Job security (5 interviewees)	
Environment preservation (12 interviewees)	Raising sustainability awareness in the local community (5 interviewees)	
Life cycle thinking (i.e., regenerating engines) (10 interviewees)	Protecting human rights (5 interviewees)	
Improving carbon footprint (10 interviewees)	Involving and integrating employees (5 interviewees)	
Developing circular product (7 interviewees)		

Source: Own elaboration.

Table 1 summarises the information concerning the roles of the interviewees and the length of the interviews. Eighteen actors were interviewed for 736 min, in total.

The interviewees selected guaranteed a balance between males and females; all the operational managers interviewed had long experience, as they were working for at least 10 years in the company; all were graduates and covered a relevant organisational position (Table 2).

Most of the interviewees had frequent relationships with top management, as mapped in Table 3 using a Likert scale of 1–5, according to the information provided by the managers in the interviews.

The interviews were conducted from September 2021 to February 2022 using the Teams platform, sharing the Word file where the interviewer collected answers to the questions to immediately obtain the approval of the interviewee, thus enhancing the transparency of the data collection process and increasing its reliability. The methodology adopted in the interviews and the number of interviews were aligned with other qualitative studies (Argento et al., 2022; Lai et al., 2017). Furthermore, the list of interviewees was comprehensive and guaranteed data saturation as in the last interviews, it was no longer possible to collect additional diverse data, and further coding was not possible (Mwita, 2022).

The interviews were transcribed in their original language (English or Italian) for the purpose of conducting a content analysis. The authors of the study established coding categories and subsequently engaged in discussions over these categories (Lai et al., 2017). Specifically, one of the authors conducted an individual analysis of every transcript, proposing a coding of the findings which was cross-checked by and discussed with the other researcher. This iterative process allows to elaborate the final coding of the interviews.

The categories were elaborated in light of the background and the aims of the research.

To identify both similarities and potential bias and discrepancies among the different perspectives shared by the managers, the researchers intentionally administered comparable questions to the respondents. Subsequently, an analysis was conducted on each interview transcript to identify any potential contradictions or distortions. This analysis focused on scrutinising the assertions made by the respondents and comparing them to one another. Specifically, some questions were formulated to interviewees using the Likert scale approach¹ (please see Tables 3 and 5) and in these cases the mean of the various responses provided by the interviewees was computed, other questions required defining a ranking of the different alternatives proposed, that means the most cited answers were then considered (please see Tables 6 and 7) and an open question on the meaning of sustainability was then elaborated by the research authors to map the meaning of sustainability in a comprehensive way (please see Table 4).

In addition, secondary sources such as sustainability reports, information available on corporate websites, and business and academic articles based on CNH Industries were used. A comprehensive document analysis was conducted by gathering valuable information from CNH Industries Sustainability Reports spanning the period from 2013 to 2022. These reports were obtained by downloading them from CNH official website. Additionally, supplementary documents were acquired during the first meeting with the company and

¹The Likert scale is a commonly employed rating system that is utilised for the purpose of assessing individuals' views, attitudes, or behaviors. The structure of this particular format is an initial statement or inquiry, succeeded by a sequence of either five or seven response statements. Participants select the alternative that most accurately aligns with their sentiments towards the given statement or query.



TABLE 5 Sustainability integration into company business model from the managers' point of view.

Likert scale	No. of managers
Not answered	1
1. Strongly non-integrated	0
2. Not integrated	0
3. Integrated, but with some deficiencies	3
4. Integrated	11
5. Strongly integrated	3

Source: Own elaboration.

TABLE 6 Drivers for sustainability and their weight.

Drivers	Ranking
Sustainability knowledge and awareness by human resources	1°—most important
Stakeholder pressure	2°
Top management pressure	3°
High sustainability commitment and participation from top to down	3°
Economic and financial resources	4°
Sustainability investments	5°—least important
Public incentives	5°
Forces that push sustainable projects from bottom to top	6°

Source: Own elaboration.

TABLE 7 Obstacles of sustainability and their weight.

Obstacles	Ranking
Short-term vision—profit oriented	1°—most important
Complexity	2°
High investments need and budget availability	3°
Bureaucracy (with activities increase)	4°
Economic and financial resources availability	4°
Cultural diversity	4°
Lack of infrastructures	5°—least important

Source: Own elaboration.

independent searches on the company website and on the web to collect business articles on the company.

Primary and secondary data were jointly analysed to address the research questions.

4 | THE RESEARCH SETTING

CNH Industrial was born in 2012 after the separation of the automotive and non-automotive sectors. Fiat Industrial and CNH Global were two separate Fiat-owned business units of the same company.

CNH Industrial is primarily owned by Exor, a multinational investment organisation (controlled by the Italian family Agnelli). The company is listed on the New York Stock Exchange and the Borsa Italiana, and it is included in the FTSE MIB index. The business is legally incorporated in the Netherlands. The company has its headquarters in Amsterdam and its principal office in London.

CNH Industrial designs, manufactures, and sells agricultural and construction machinery, primarily under the Case IH and New Holland brand names. CNH Industrial focuses on the design and production of agricultural and construction equipment, commercial vehicles, and powertrains, and is involved in the agricultural sector's evolution and innovation.

CNH Industrial operates in significant global markets and is actively expanding its market share in regions with substantial growth potential, primarily through collaborative partnerships. CNH Industrial has ~64,000 employees in 2022, distributed across 67 manufacturing facilities and 56 research and development facilities. The company is present in 180 countries worldwide. Between 2019 and 2022, the average revenue is €26 billion, the average operating income is €1.34 billion, the average net income is €775 and the average total assets and total equity are €44.68 billion and €23.93 billion, respectively.

CNH prioritises economic, environmental, and socially sustainable actions for implementing its business strategy, since they are at the centre of its goals, while also considering all stakeholder expectations.

Specifically, CNH Industrial's approach to sustainability is structured in a specific cycle of actions:

1. definition of medium-long-term targets such as those related to the Sustainable Development Goals;
2. implementation of a materiality analysis, identifying and prioritising economic, environmental, and social actions consistent with the business strategy;
3. elaboration of specific sustainability priorities and hence, actions based on stakeholder expectations.

The previous information are also communicated to the external stakeholders through the sustainability report, for which the company is tasked with its internal production since 2013. The CNH Industrial Sustainability Report necessitates the collection of a broad range of data both referred to the past in terms of actions realised and to the future in terms of results that the organisation is aimed to achieve. Moreover, in the process of defining the contents of the Non-Financial Statement, despite the Integrated report is not produced, the company adheres to concepts such as materiality, stakeholder inclusivity, and completeness. The assurance of information quality encompasses fundamental criteria such as balance, comparability, correctness, timeliness, clarity, and dependability, as officially stated by the organisation in its documents. Accordingly, the selection of environmental and social concerns covered in the Annual Report is based on a materiality analysis and focused on significant stages in the product life cycle, thus requiring again a strong involvement of company's actors in the discussion around sustainability goals.

According to the last sustainability report where the expected results reported refer to 2024 as the ending year, the company wants

to act on four different targets (CNH Sustainability Report, 2019, 2020, 2021):

1. Carbon footprint—CNH wants to become ‘carbon neutral’. It has different types of targets, for instance, a 50% reduction in CO₂ emissions per production unit at company plants worldwide compared to 2014.
2. Occupational safety—In this case, the aspirational goal is ‘zero serious injuries’, and the strategy is a 50% reduction in employee injury frequency rate compared to 2014.
3. Life cycle thinking—The target is to be fully recoverable in 2024. One of the approaches is to have 95% of waste recovered at company plants worldwide.
4. People engagement—CNH wants to commit a lot in actual themes. For example, more than a 50% increase in the number of woman managers, or improving 100% of the number of people who benefit from CNH Industrial's local community initiatives compared to 2017.

The following past results show the sustainability commitment of CNH (CNH Sustainability Report, 2021):

1. ‘Carbon footprint’: CNH acted with –50% 2014 in CO₂ emissions per production unit at company plants worldwide;
2. 100% of employees worldwide involved in engagement surveys;
3. +50% versus 2019 in the number of woman managers;
4. 100% of tier 1 suppliers involved in sustainability self-evaluations;
5. +100% versus 2017 in the number of people who benefited from CNH Industrial's local community initiatives.

CNH Industrial has always worked to integrate sustainability aspects into daily activities. To demonstrate the importance of sustainability, the Chief Executive Officer (CEO) is leading the charge. To highlight this engagement, the CEO approved two sustainability initiatives with the CEOs of other leading companies. One was the CEO's Call to Action for a New Deal for Europe to show how businesses can better achieve sustainability. The second was the CEO Action for Diversity & Inclusion, the largest CEO-driven business commitment to promoting inclusion in the workplace.

The CNH Industrial commitment to sustainability was awarded by New York Stock Exchange (NYSE) and is included in the Dow Jones Sustainability Indices (DJSI) World and Europe for the 11th time. The DJSI World and DJSI Europe indices include companies that excel in environmental, social, and governance (ESG) performance. Furthermore, in 2021 CNH Industrial reached a relevant result: a score of 88/100 out of 126 companies assessed in the Machinery and Electrical Equipment Industry in the S&P Global Corporate Sustainability Assessment, the highest.

This empirical evidence signals organisational commitment to sustainability. However, analysing how this sustainability commitment is internally built and the dynamics whereby sustainability practices can be implemented can help understand CNH success and the value added created.

5 | FINDINGS: THE PROCESS OF SUSTAINABILITY IMPLEMENTATION AND INTEGRATION IN CNH AND THE OPERATIONAL MANAGERS' ROLE IN A DIALOGIC PERSPECTIVE

Investigating the path followed by CHN provides relevant insights into how a leading company in sustainability acts. Furthermore, during the interviews, it was possible to perceive how much all the operational managers believed in sustainability, also without hiding problems in implementing it: for instance, some managers point ‘Insufficient willingness to embrace novel modes of thought’ (Manager 1), and ‘prolonged absence of decisive leadership and clear communication from management’ (Manager 3).

It also emerged the evolution in the understanding of the sustainability concept that, at the beginning, was more oriented to environmental issues, but then its interpretation became broader, including also social and economic pillars.

The findings from the interviews are presented in the following subsections to provide insight into how CNH implemented sustainability. In particular, the study focuses on the internal dynamics involving operational managers and their engagement in sustainability implementation. By the analysis it emerges as the dialogue on sustainability among top management, operational managers and employees is built and the tools that boost it. The initial step involves elucidating the actual meaning of sustainability within the context of CNH, closely examining the origins and development of sustainability. Moreover, the methodology and tools employed in addressing sustainability and creating a dialogue are scrutinised, thus emphasising the role of management accounting tools in the dialogue, as well as the factors that drive and hinder efforts into implementing sustainability.

5.1 | Actual meaning of sustainability in CNH

Understanding the actual meaning of sustainability in CNH from the operational managers' viewpoint is important to better explore sustainability implementation.

As emerged from the interviews (with Managers 1 to 18), the meaning of sustainability was built over time to embrace more and more environmental and social pillars. Table 4 collects examples of how sustainability was translated into concrete terms in CNH according to operational managers' insights. It is worth to note that the meaning was set according to the specific local circumstances, given a general framework of reference, as pointed out by the following citations: ‘the guidelines of sustainability implementation were provided by the group headquarter, each firm understood the concept of sustainability in a unique manner for their own organization, resulting in varying levels of commitment. However, in CNH, the approach extended beyond the mere production of a sustainability report’ (Manager 17) ‘Every organization has taken decisions, with varying degrees of commitment’ (Manager 9).

The actual meaning and operationalisation of sustainability are comprehensive for both environmental and social pillars, while the economic pillars are less perceived as crucial components.

This variegated definition and operationalisation of sustainability was achieved over the long term and with a lot of efforts. In particular, to enhance this process, 'the implementation of the goals and key performance indicators (KPIs) system was initiated to facilitate the monitoring of sustainability' (Manager 10). As managers underlined, 'the boost to sustainability came up when specific KPIs were introduced to monitor it' (Manager 18), although the sustainability topic was already present 'in a pervasive way, since the company was founded' (Manager 18). The operational managers interviewed (18 managers in total) affirmed that sustainability has been considered in the company business model ever since they arrived, 'also if an evolution has taken place' (Manager 18). 'The level of sustainability integration is likely to increase as a result of the heightened sensitivity of CNH employees towards sustainability issues, which results in concrete actions' (Manager 3).

This means that an orientation to sustainability existed since the beginning but its comprehensive definition and operationalisation were realised over time even through the use of accounting tools, such as the introduction of a performance measurement system designed to measure and monitor the achievement of sustainability-oriented goals. The specific inclusion of both environmental and social pillars in the CNH conceptualisation of sustainability was made possible thanks to the company's management control systems, as some managers, during the interviews, underlined.

To sum conclude, the interviews pointed out that the meaning of sustainability in CNH was set over time, not without problems, moving from a mainly environmental-based concept, to a more social-oriented one, driven by specific KPI for sustainability.

In implementing and enhancing sustainability in CNH, the relevance of a dialogic approach and of management control emerged, as described in the following subsections.

5.2 | The sustainability growth in CNH: The approach and the tools

Initially, great attention was paid to environmental issues, because sustainability strategies were primarily derived from the need to design new products in an environment-friendly manner. At the early stage, the respect of the sustainability pillars 'was imposed by the Exor group policies' (Manager 1, 2, 5, 7, 8, 10, 11, 12, 14, 15, 17), also if CNH showed commitment towards and its own interpretation of sustainability, as underlined in the previous section by some managers. As years passed, the operational managers were able 'to make its own' (Managers 5, 7, 8, 9, 10, 13, 17), transforming sustainability into a mission, a 'new way to run the business' (Manager 10), thus underlining a new emerging internal dynamic, which was pervasive in the organisation. As clearly pointed out by a manager, 'At first, it was something that the group insisted on accomplishing as a strategic priority. After that, it turned into a method of conducting business, and

our goal was founded on the sustainable transformation of our organization' (Manager 12).

The step-by-step operational processes were designed to allow the implementation of broader sustainability-oriented practices. Although in some processes sustainability was forced because of legal requirements and impositions, the company was committed to implementing sustainability also when not required by the law.

To this purpose, it emerges as 'operational managers need to do joint efforts and work every day for a full sustainability integration' (Manager 13) in all the operational areas. Forerunner projects come from manufacturing areas and mainly involve the environmental pillar, followed by research and development (R&D) processes and the supply chain management, while operational managers of human resources (H&R) have to deal mainly with the social pillar-oriented actions (e.g. hiring women and disadvantaged people to ensure equal opportunities).

Nowadays, sustainability is well embedded in the company (Manager 17), as shown in Table 5, which underlines the high level of sustainability integration into the CNH business model (a Likert scale was used to understand managers' perceptions).

According to the perceptions of the operational managers, 'what has made CNH truly sustainable has been the continuous collaboration that has been created not only with suppliers and customers, but also between the various organizational levels, even if it has not always been easy' (Manager 2). Accordingly, 'people engagement' (Manager 12) is a key element of the successful implementation of sustainability-oriented practices. This new level of integration was reached thanks to the strong collaboration with employees at lower levels who 'have a strong sensitivity towards sustainability that leads to concrete sustainable actions' (Manager 3), also confirmed by other managers (Manager 8 and 10).

CNH capacity to remain sustainable over time has been improved because of the ongoing process of collaborating, making deals, negotiating, and exchanging information among internal actors. In this regard, what had a key role in enhancing actors' engagement, dialogue and collaboration was the management control system adopted. The sustainability goals that are given to managers and established through the management control system whereby they are assessed (Manager 16) play an important role in the process of developing collaboration and conversation among employees. The process of assigning goals requires paying attention to the analysis of, and striking a balance between, costs and benefits (Manager 10), which leads to discussion.

Because of these internal dynamics, the CNH settled on a particular strategy for achieving sustainability, analysed in the next subsections, highlighting the **approach** (Subsection 5.2.1) and **tools** used (Subsection 5.2.2).

5.2.1 | The sustainability approach in CNH

The approach to sustainability in CNH can be summarised by these two citations:

The top-down approach to sustainability is undeniable, but concrete initiatives to be sustainable are born with a bottom-up approach

(Manager 12)

Sustainable policies are defined at the top, but initiatives come up from the bottom to the top

(Manager 2)

Indeed, the interviews indicate that sustainability development flows from top to middle management, creating a special link with employees at lower levels, and then it goes up from bottom to top.

As a result, CNH takes a bottom-up approach in addition to a top-down approach to achieving sustainability.

A top-down approach to sustainability arose throughout the course of the interviews to confirm a clear strategic route to sustainability for each component of the organisation. At the top level, the overall strategic orientation approach was set, addressing the issue of sustainability from the perspective of the organisation as a whole. Then, to implement it, a bottom-up approach was adopted. The operational managers (Managers 8, 12, 15, and 16) brought attention to the fact that ‘the bottom-up approach is also required to realize integrated sustainable projects’ (Manager 1).

An example of what happens from top to down and from bottom to up is provided below.

In the context of sustainability implementation, it is important to establish effective communication channels between top management, operational managers, and employees. This necessitates the integration of both top-down and bottom-up techniques, which facilitate conversation and collaboration across these different levels of organisational hierarchy. The top management actively advocates for the adoption and incorporation of sustainable practices into the company's business model, therefore establishing the overarching strategy and trajectory. The operational managers, in collaboration with employees, strive to implement sustainability by suggesting integrated sustainability initiatives. This approach is perceived as a significant and well-rounded process—‘this is a relevant and balanced cycle’ (Manager 10). For example, the organisation implemented a production system of exceptional quality, wherein every operator was empowered to provide recommendations for enhancing their respective tasks. New proposals were put up by workers and employees, including the repurposing of pallet wood for the creation of more boxes (Manager 10). Furthermore, an internal pharmacy was implemented to cater to the requirements of the staff (Manager 3).

These initiatives are approved by the top management, after the check of their feasibility. Consequently, top management is made aware and sensitise of the deployment of new sustainability projects, providing and increasing funding allocation to implement sustainability-oriented initiatives. Thus, many sustainable initiatives from the bottom have been proposed that strongly contribute to the realisation of a sustainable strategy. What makes these actions effective is ‘the convergence between the top management and the operational part’ (managers and employees) (Manager 2), which requires a ‘strong dialogue among the

different parties’ (Manager 1). Dialogue is necessary to bring together different viewpoints and act without slowing down company management due to internal conflicts. Manager 13 stated: ‘We have sown so much from top, to reap now a lot from bottom’. Strong efforts, even cultural ones, are required to implement this approach.

5.2.2 | Management accounting system as a dialogic accounting tool

At this stage, one of the primary challenges concerns integrating both top-down and bottom-up approaches from a convergence standpoint, promoting and facilitating internal discourse.

The interviews, as previously underlined,—*the boost to sustainability came up when specific KPIs were introduced to monitor it* (Manager 18)—provide insights into the role of the management accounting system, namely the measurement system, as a means of facilitating dialogue in the implementation of sustainability. This section explains the aforementioned evidence.

Some operational managers (Managers 1, 8, 9, 10, 18), while explaining the sustainability implementation process, underlined as sustainability goals are allocated to both senior and operational managers, with management control serving as the underlying framework for developing appropriate key performance indicators (KPIs) to monitor goal attainment. Additionally, a reward system is implemented to incentivise the achievement of sustainability goals. It is also possible to observe that ‘over the years, the management control system had undertaken several changes, such as the increase in the number of KPIs’ (Manager 1) and the establishment of a deadline system to improve and make the control process stricter (Managers 8, 10, 18).

According to several managers (Managers 1, 6, 8, 10, 14), the goals assigned to the managers and outlined in the CNH Industrial Sustainability Report are the outcome of a collaborative discussion involving top management, operational managers, and employees, ‘instead of being the result of compliance’ (Manager 1). Moreover, as some operational managers (Managers 1, 10, 13, 14, 18) stated, the management control system and its associated tools facilitate communication and cooperation among top management, operational managers, and workers, thereby enabling a more effective implementation and integration of sustainability practices within the organisation.

A recent development in the integration of top-down and bottom-up approaches, facilitating internal communication, dialogue and collaboration, is the introduction of a novel tool in 2019: it is called the performance management process (PMP) (Managers 1 and 10).

In order to verify what was stated by operational managers, we searched support in secondary data and this tool was disclosed in the Sustainability Report, shedding light on what is done internally to promote sustainability implementation through dialogue. The report states,

The PMP aims to establish a transparent and bilateral dialogue with employees, so as to define together how each individual can contribute to the organization's results by achieving the agreed targets while acting in



line with expected behaviours. As part of the PMP, managers and employees sit down at the beginning of each year to discuss individual targets for that year. Individuals are then evaluated on their performance at the end of the year, focusing on two aspects – goal achievement and adherence to Company-endorsed behaviours. Based on their evaluation, both aspects are plotted on a 9-square grid, providing a visual snapshot of overall performance. This performance-oriented model ensures that employees are evaluated not only on what they did, but also on how they did it.

(CNH Sustainability Report, 2021, p. 92).

Furthermore, over time, as highlighted by managers (Managers 1, 2, 3, 13, 16, 18), internal organisational changes and related alignments were required to perform better. 'In implementing a sustainability strategy, organizational development and changes are necessary' (Manager 1). Since the beginning of sustainability strategy implementation, 'a sustainability committee was established at the board level' (Manager 1) to communicate sustainability to the entire structure. Then, to be more effective in reaching sustainability goals, a sustainability referent was introduced in each organisational unit who was expected to officially communicate with the central organisational sustainability unit 'to create a dialogue among managers' (Manager 1). Interviewees unanimously underlined the position of the sustainability committee in the organisational structure, and consequently its position in CNH at the board level communicates the relevance of sustainability to the whole company, another internal dynamic to strengthen sustainability orientation. And this governance structure is a further signal of the integration of both top-down and bottom-up approaches as the sustainability committee and the local referents are expected to build a constructive dialogue among them to enhance sustainability implementation.

5.3 | Sustainability implementation: Drivers and obstacles for operational managers

The sustainability implementation and integration are intricate, as affirmed by managers (Managers 1, 8, 13, 15, 18), and 'strong efforts are necessary' (Manager 1), as also operational managers affirmed and underlined. In particular, to fully integrate the different sustainability pillars from the unanimous perspective of operational managers, it is necessary to work on the following issues:

1. stakeholders' involvement;
2. medium- and long-term goal planning;
3. continuous improvement logic;
4. corporate sustainability culture;
5. strategic plan integration;
6. collaboration;
7. well-defined methodologies;
8. long-term vision.

This list of key issues appears to emphasise elements that are necessary to integrate any strategy into culture, and as a result, broader connections might be highlighted: it is necessary to have a long-term vision as well as tools such as medium- and long-term goal planning and strategic plan integration that support sustainability integration in continuous improvements logic, following precise and well-defined methodologies. This will strengthen collaboration in order to realise sustainability, that requires time and struggles, also because it is necessary

To make people understand the importance of sustainability ... unhooking the corporate mindset anchored in old schemes

(Manager 8).

As a matter of fact, sustainability involves 'everyday efforts' (Managers 1 and 2), supported by dialogue, communication, and tools such as the PMP managerial tool, where the path towards the realisation of the aforementioned elements is characterised by different drivers and obstacles (Managers 1, 2, 10, 15, 18). 'Drivers and obstacles enhance the discourse of sustainability' (Manager 1), because the first leads to sustainability, and the second could represent an opportunity for dialogue and discussion to overcome them in a sustainable logic. The interviews revealed a list of factors perceived by operational managers as suitable for facilitating sustainability implementation, as shown in Table 6. Interestingly, the weight of the drivers perceived by operational managers is relevant to realising a sustainable strategy. The rankings were built using interviews and calculated as the average of the different answers provided by the interviewees. More precisely, the authors collected the answers in order of response, categorised them and then created the ranking, based both on order and number of answers in the same category.

The main drivers identified by operational managers, in terms of relevance to implementing sustainability, are represented by sustainability knowledge and awareness of human resources, followed, by stakeholder pressure, top management pressure, and commitment from top to bottom.

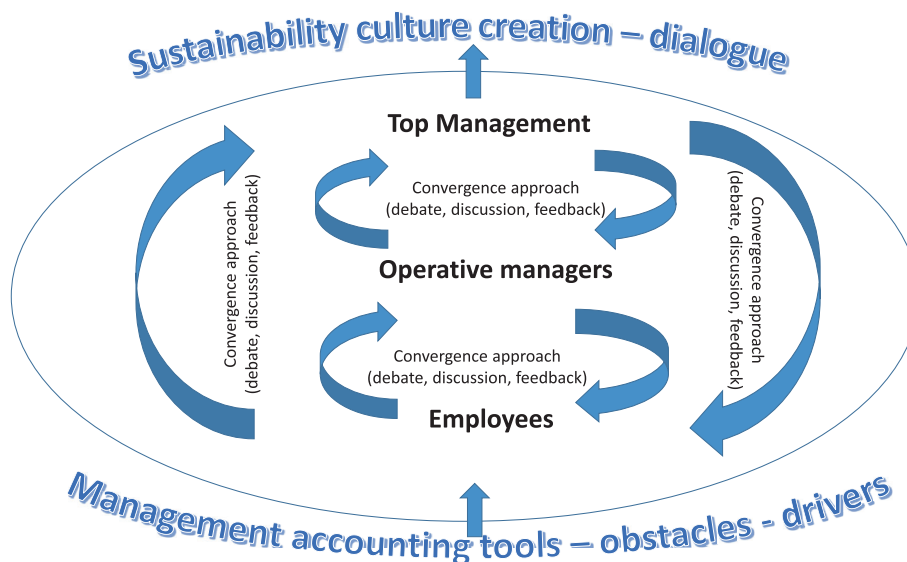
As strongly emerged, 'It is necessary to know what we are talking about (sustainability) in depth, but also a great commitment on the part of the CEO to go down.' (Manager 10).

Despite being less important, financial resources, sustainability investments, and public incentives are considered relevant drivers for sustainability, also considering that 'There is a demand of investments that can affect products development and make them more environmentally friendly'. (Manager 1).

Operational managers in CNH are aware of the obstacles to be overcome, 'which should not be seen only in a negative sense, but also as an opportunity to discuss new approaches' (Manager 1), to fully integrate sustainability, as reported in Table 7, also mapping their intensity.

As observed during the interviews, the main obstacles to overcome, in terms of relevance, refer to the short-term vision, which is based on and oriented towards profit and company complexity (the existence of many organisational units and processes, especially in the

FIGURE 1 The convergence approach to sustainability. *Source:* own elaboration.



supply chain of a large company). Consequently, it is important to sensitise and view high investments as a return, even in the long term, as said by a manager—'It takes patience to invest in sustainability whose payback can be seen in a long-term period, not only in economic terms' (Manager 12).

Budgets could constrain sustainability development in the company, especially in critical periods such as the current times. Consequently, it is necessary to find the right balance between budget constraints and sustainability investments. Furthermore, bureaucracy (in approving sustainability projects) can hinder sustainability implementation and cultural diversity in this large company, which means different points of view and sensitivities to sustainability, could affect its implementation. Finally, a lack of infrastructure in a country can penalise sustainable business development, although it is perceived as the least important in the case under investigation.

The efforts to overcome the barriers to be sustainable 'are a good occasion to create a discussion and then find a convergence solution' (Manager 1), also as claimed by other managers (Managers 10, 13).

6 | DISCUSSION

The analysis of CNH Industrial, a leading sustainability-oriented company, reveals interesting evidence regarding the process of sustainability implementation. A leading company is not exempt from problems, as underlined, but tackling problems and overcoming obstacles leads to new opportunities from the perspective of continuous improvement. The business case analysis highlights that the sustainability implementation process starts with dealing with environmental problems first, moving on to social and economic problems. This evidence is also underlined by the actual meaning of sustainability in the CNH, which now includes a good balance between environmental and social pillar concepts.

Answering the first research question—*RQ1: How is the internal stakeholders' dialogue conducted and what are the management*

accounting tools that enhance it in the path towards sustainability?—successful sustainability execution emerges when the approach to sustainability is not only top-down but also bottom-up, becoming an integrated and balanced approach, underlining that external stakeholders' values together with employees' commitment can show the way to sustainability (Andriof et al., 2002; Bellucci et al., 2019), avoiding sustainable spot projects (Argento et al., 2022), which waste the company's financial resources and underlining as stakeholder participation is not enough compared to the dialogue that is possible to create among different organisational levels (Bellucci et al., 2019).

The top-down approach is useful for clarifying the overall organisational commitment, but especially the sustainability attitude to adopt until low organisational levels and the direction to follow, but if not internalised by operational managers, it is not possible to reach a fully sustainable implementation. The bottom-up approach is complete only when employees have a strong sensitivity towards sustainability and conduct concrete sustainable actions, thus creating a new way to run the business. The emerging way to sustainability in CNH, enhanced by a dialogic approach, could be called, as emerged by interviews, a 'convergence' approach, because of the crisscrossing between top management and the operational organisational part represented by operational managers and employees. This convergence approach (Figure 1) supports the creation of a sustainable culture, activating participation in conversations regarding sustainability practices, enhancing the capacity to comprehend a complex and multifaceted reality, thus also encouraging decision-making and fostering constructive conversation (Brown et al., 2009; Brown & Dillard, 2015).

The 'convergence approach', which is bolstered by management accounting tools, the PMP one in CNH, is focused on discussion, broad commitment, and conversation across the many levels of an organisation. This method encourages sustainability activities both in a top-down and bottom-up fashion, which helps create a system for the propagation of a culture based on sustainability.



Indeed, dialogic engagement can aid in the development of multidimensional accounting and reporting models that encourage non-financial accounting and reporting such as social and environmental accounting (Bellucci et al., 2019; Manetti et al., 2021). In the case analysed, operational managers are expected to successfully propose and implement projects suitable for the realisation of a sustainability mission, and they are evaluated on this basis. The convergence approach is indeed enhanced by the management accounting system that has been adopted. This system functions as a dialogic tool, not only because of the shared system of setting goals, sub-goals, and rewards, but also because of the new and innovative tool that has been developed (Bellucci et al., 2019). This tool is an example of a novel analytical technique in accounting that incorporates non-financial aspects. It promotes a participative approach (Brown & Dillard, 2021) and it is in charge for intensifying dialogues, debates, and meetings, which in turn suggest a review of reporting practices (Manetti et al., 2021). In light of this, it is essential to emphasise the significance of utilizing management accounting methods and engaging internal actors (Bonini & Bove, 2014; Epstein & Roy, 2001), in order to bridge the gap between sustainable objectives and practices.

To be more specific, the PMP tool functions as a dialogic tool, generating what can be referred to as a 'transparent and bilateral dialogue' (Brown & Dillard, 2014, 2015). This dialogue brings together a variety of perspectives (Brown, 2017) and emphasises the importance that everyone brings 'to the table' (Brown et al., 2009), as shown by the discussion around objectives and KPIs among operational managers and top managers, for instance. Additionally, this new accounting tool can enable the codification of a new representation of reality (Bellucci et al., 2019). This new representation of reality takes into consideration the viewpoints of both managers and employees.

To sum up, management accounting systems serve as a form of dialogic accounting tools that facilitate communication and internal alignment among employees, operational managers, and top management. This fosters the dissemination of a sustainability culture within an organisation, bridging the gap between sustainability objectives and actual practices (Bonini & Bove, 2014). As a result, the integration of sustainability is enhanced, leading to both benefits and new challenges, as highlighted by Brown and Dillard (2015). This is shown in the CNH, where internal actors, not only at top level, but also at lower hierarchical levels, have the potential to suggest and implement novel sustainable ideas. This highlights internal actors' dynamics that support sustainability efforts and ease sustainability barriers, driving sustainability implementation and enhancing its quality (Vitolla et al., 2019a, 2019b).

Furthermore, we answer the second research question, RQ2: *What are the main drivers and barriers perceived by the operational managers?* The study sheds light on one side on drivers, that support operational managers in implementing sustainability (Asswad et al., 2016), and on the other side on obstacles that hinder them during this relevant process, contributing to filling the gap in the related literature (Bocken & Geradts, 2020).

More specifically, drivers and obstacles contribute to create the sustainability dialogue in CNH.

The enhancement of sustainability consciousness among drivers may be achieved by effective communication, comprehensive training programs, and the implementation of incentives for managers aligned with sustainability objectives. Additionally, the involvement of top management, the consideration of the demands from stakeholders, and the implementation of sustainable initiatives that drive change from the bottom to the top level, contribute to this endeavour. Furthermore, the obstacles that are viewed as elements that impede the achievement of sustainability goals, can stimulate discussion and enrich the discourse on sustainability, also driving the search for solutions, thus shedding light on potential opportunities. In the case of CNH, these obstacles primarily manifest as a focus on short-term profit-driven objectives, accompanied by organisational intricacies and limitations in investment budgets.

Drivers and barriers play a crucial role in shaping the discourse surrounding sustainability, especially when aiming at a strong sustainability (Muñoz-Torres et al., 2019). To sum up, drivers contribute to the achievement of sustainability goals, while obstacles give a chance for constructive communication, discussion and dialogue aimed at overcoming them within a sustainable framework, an occasion to explore novel ideas and possibilities.

7 | CONCLUSIONS

Concluding, it is possible to affirm that sustainability is absolutely a key factor for the organisational success, but to implement it, strong efforts are essential; sustainability awareness is not sufficient, but daily and widespread commitment is necessary, as the CNH has demonstrated. The relevance of strategy-structure alignment emerged as a key element to outperform sustainability implementation by engaging the actors internal to the organisation and management control systems are useful support system to reach sustainability goals by allowing their measurement and monitoring and intensify dialogue among internal stakeholders through the shared definition of goals, measures and initiatives.

The research has relevant theoretical and practical implications.

First, from the *theoretical point of view*, the study contributes to the analysis of the conditions under which sustainability can be successfully implemented by focusing on the internal actors' engagement and investigating the internal dynamics of sustainable strategy implementation (e.g., Baumgartner, 2014; Bonini & Bove, 2014; Engert & Baumgartner, 2016; Klettner et al., 2014; López-Concepción et al., 2022).

In particular, this study addresses the existing gap in literature regarding the relevance of dialogue among internal stakeholders in the context of sustainability implementation. Previous studies (Iazzi et al., 2022; Van Huijstee & Glasbergen, 2008) have highlighted the lack of attention given to this aspect. The present research emphasises the relevance of the inclusion of internal stakeholders and their perspectives within a dialogic framework, as advocated (Bellucci et al., 2019; Calvo & Calvo, 2018; Kujala et al., 2022).

By so doing, the research sheds light on the sustainability integration across levels and functions, paying attention to internal actors (Argento et al., 2022), also showing how a 'convergence approach' among top and middle-low levels, as well as shared systems of performance measurement, are crucial factors for the sustainability implementation.

In this vein, the research contributes to address the existing gap in knowledge regarding the comprehensive investigation and understanding of system design and performance alignment in the implementation of sustainability (Adams & Frost, 2008; Grossi et al., 2021; Herremans & Nazari, 2016), clarifying the role of management accounting system in a dialogic perspective (Grossi et al., 2021). Moreover, a more in-depth comprehension of dialogic accounting methods (Annesi et al., 2021), with a focus on operational managers as internal stakeholders, avoiding a generic and vague approach to stakeholders (Wannags & Gold, 2020) is provided. Indeed, the study explores the function of management accounting systems as dialogic accounting tools that promote the communication among internal stakeholders throughout 'convergence approach' and the role of operational managers (Manetti et al., 2021), also bridging the gap between sustainability intentions and practices (Bonini & Bove, 2014).

In particular, this research enriches the discussion of dialogic interactions, which are underexplored (Bellucci et al., 2019), particularly focusing on internal stakeholder dialogue and on the PMP management control systems as a dialogic tool in this context (Bellucci et al., 2019; Wannags & Gold, 2020). These findings indicate potential tools that can be used to enhance the dialogue among actors and their participation in sustainability implementation. Furthermore, with the business case analysed, we respond to the call for more investigation of stakeholders' perspectives on what organisations are implementing (Annesi et al., 2021).

Additionally, the research contributes to the literature on 'stakeholder' engagement, focusing on a particular category, operational managers, given that it is necessary to distinguish between internal and external stakeholders due to their different dynamics and interests in affecting sustainability implementation. When researching stakeholder engagement and the role of dialogic accounting, that surpasses mere stakeholder participation (Bellucci et al., 2019), it is important to consider that within the two categories, internal and external stakeholders, subcategories can be identified to better explore this topic.

Finally, this study answers the call for more studies that identify and list drivers and barriers (Bocken & Geradts, 2020; Orji, 2019; Wesseling et al., 2020), also providing a scale of the relevance of these factors in implementing sustainability, underlining the dark side of sustainability that could be transformed into new opportunities, a common approach in academic studies, especially when speaking about sustainability. Moreover, driver and barrier analysis also provides insights to enrich the discussion on the need to bridge the gap between sustainability intentions and practices (Bonini & Bove, 2014; Engert & Baumgartner, 2016).

These findings also have *practical implications* relevant to practitioners involved in sustainability implementation, providing an

empirical example of internal dynamics (Argento et al., 2022; Unerman et al., 2018) and internal dialogue establishment that could lead to full sustainability integration and avoid spot projects (Argento et al., 2022). Furthermore, the top-down approach has to be fully amalgamated with the bottom-up approach to creating a circular sustainability-oriented culture through the convergence approach, as well as with the support of management accounting tools such as the PMP tool, which fosters dialogue and creates new opportunities (Bellucci et al., 2019; Brown & Dillard, 2015). In implementing sustainability, both drivers and obstacles were identified, shedding light on the positive and negative aspects of sustainability to make practitioners more aware of the related complexities. Finally, it emerges that by including dialogue among internal stakeholders in the elaboration of the Sustainability Report, it is possible to demonstrate and strongly communicate with external parties the organisation's willingness to engage in sustainability implementation, also reinforcing company reputation (Broccardo et al., 2022; Massaro et al., 2020). At this juncture, it is vital to make a recommendation, particularly for businesses that seek to become 'green' or are in the process of doing so, and to exercise caution. According to the examined business case, it is essential to build a widespread and shared commitment to sustainability, being focused on it in order to be able to achieve the stated goals and avoiding the risk of being superficial. The CNH approach to sustainability can provide useful insights for other firms, albeit with suitable modifications required by the peculiarities of each organisational context.

This research has limitations that need to be overcome in *future developments*, here below discussed.

The case study under investigation is a company successful in implementing sustainability; however, the mere replication of the same actions and projects does not guarantee success. It is possible to replicate a dialogic and critical approach to sustainability in a convergence logic that must be embedded in a specific company context, considering the heterogeneity among different companies.

Moreover, operational managers were interviewed, but the findings can be tested by repeating the research at different organisational levels, also considering the employees and top management point of view; thus, exploring other roles in an organisation and other tools stimulating dialogue could emerge.

Management accounting practices and tools should be studied in different contexts, thus including in the analysis some variables such as size, industry, culture, and so forth, which can influence the type of tools adopted and the extent of adoption.

When exploration is in its initial stage, and especially when the analysis of a complex set of management practices and changes is necessary, the case study method is irreplaceable because it is useful for an in-depth understanding and to map the companies' insights. Nevertheless, surveys and larger comparative studies conducted in different industries could provide interesting insights from a comparative perspective.

Additionally, it is necessary to boost detailed research that focuses on internal and external stakeholders and their subcategories, complementing the findings obtained by focusing on internal actors.



In addition, this study is useful for identifying drivers and obstacles and their related relevance in a top-ranking company; however, future avenues to test what emerged from this research can extend the analysis to a sample of different companies. Additionally, new research should consider how drivers or barriers can change and vary depending on the degree of advancement of sustainability in different business areas. Drivers and barriers can change according to the level of development of sustainability initiatives and to the maturity in terms of sustainability.

This study is relevant as a starting point, but more empirical studies are required in different industries to discover different factors that enhance and affect sustainability implementation and to investigate the internal dynamics influencing sustainability.

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