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CORPORATE CLIMATE CHANGE STRATEGY: A MANAGEMENT CONTROL SYSTEM PERSPECTIVE

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ABSTRACT

Climate change is right in front of us for all the world to see, but are companies developing appropriate transition plans? Climate change is now widely recognized as one of the most urgent grand challenges with severe impacts on humanity (Waddock and Kuenkel, 2019; WEF, 2022). It has commonly been referred to as a “wicked problem” due to its complex and interconnected nature (Waddock *et al.*, 2015; Bertello *et al.*, 2022). The issue cannot be effectively solved or even diagnosed in isolation because it involves a series of interrelated problems that must be addressed together. This problem has become a non-negligible phenomenon with relevant implications for our environment, economies, and societies, making it a challenge that must be considered by all stakeholders, including businesses. The latest report of the IPCC (IPCC, 2022) points out that global anthropogenic GHG emissions in 2019 increased by 12% with respect to 2010, and were 54% higher than in 1990. Despite the urgency to take action, global GHG emissions kept growing along with investments in carbon-intensive activities, making it harder to reach the targets of the Paris Agreement. This would indeed require a rapid and transformative change of our socio-ecological system (Forliano *et al.*, 2020; Giupponi *et al.*, 2022). In this vein, companies have the responsibility to strategically run their race toward transformative systems, but still, they regard climate change mostly as a threat, while this issue is actually becoming strategic in its nature (Bresciani and Oliveira, 2007; Roman Pais Seles *et al.*, 2018). In their aim of generating long lasting value, adopting a strategy to manage sustainability and climate change is now becoming an essential element to improve company resilience (van Zanten and van Tulder, 2021; Bresciani *et al.*, 2023; Forliano *et al.*, 2023), while meeting stakeholder expectations and market requirements. To this aim, businesses can mobilize a variety of Management Control Systems (MCS) in order to promote strategic renewal and initiate organizational change while attaining a wider agenda of societal and sustainability goals (Schneider *et al.*, 2017). In line with this, Schaltegger *et al.* (2017) suggests that the sustainability transition of organizations can be enabled by MCS.

Earlier research has already explored the emerging field of corporate responses to climate change; Kolk and Pinkse (2007) explored the relationship between key stakeholders and climate strategy; Slawinski and Bansal (2012) studied some of the company’s characteristics influencing the climate strategy (like size, sector and temporal perspective); Bui (2019) took into account policies and

regulations in shaping different strategies as responses to climate change, while Bui *et al.* (2020; 2022) explored the drivers of carbon control and its moderating effect on carbon performance. However, no researchers have yet analysed the role of climate change as a key element in defining strategies, goals, operative programs and the overall corporate MCS (Glienke and Guenther, 2016).

To fill this gap, this paper performs an exploratory field study (Yin, 2017) drawing on Simons, (1995) Levers Of Control (LOC) framework, which classifies MCS in four key components: diagnostic control systems, belief systems, boundary systems, and interactive control systems. These four levers of control are functional to align organization's actions with its strategic goals, while also fostering innovation and flexibility. Past studies have already embraced Simon's framework to theorize about the integration of MCS with sustainability and environmental risks (Gond *et al.*, 2012; Journeault *et al.*, 2016; Bui and de Villiers, 2017; Semenova, 2021). While, in this paper the authors examine these aspects in the more specific context of corporate climate change management. Given this background, the aim of this paper is that of studying how and at what point control mechanisms are a reflection of the corporate climate strategy. The questions that this research wants to answer are RQ1: *How do companies translate their corporate climate strategy into formal and informal procedures?* RQ2: *At what level is the company's climate strategy embedded into the corporate Management Control System?*

For this research we collected data from three Italian companies belonging to different sectors. The three selected organizations were chosen for their experience in climate change reporting, as this helps in studying how the climate change strategy is translated into managerial and operative systems. So, semi-structured interviews were performed with key informants, which were selected through purposive sampling technique, and we picked only those organizational members involved in climate change management (e.g. CSOs, CFOs, CEOs). Interviews were then triangulated with secondary data sourced from reports, web sites and other documents, to increase the validity.

The results are based on the transcribed interviews and available documentation iteratively linking them with the existing literature. This process allowed the authors to grasp the connection between the corporate climate change strategy and the MCS in use. To achieve our aim, the data obtained from the interviews is primarily used to define if and how climate change management is part of the companies' strategy, highlighting the distinction between the various types of MCS identified by Simons (1995). Data analysis theoretically adopted the work by (Gond *et al.*, 2012) to classify each one of the interviewed organizations according to a specific configuration that explains the level of integration between the various MCS dedicated to climate change management and the overall MCS. This allowed us to illustrate the intrinsic relationship between climate change MCS and the company's strategy.

The paper has solid theoretical implications as, first of all, it contributes to the literature on MCS and strategy, shedding light on their interconnection. In particular, this study moves forward the research on company climate change management from the perspective of MCS, advancing this emerging stream. In addition to that, we consolidated the literature around Simons' LOC framework. From a practical point of view, the paper describes a field-level application of Gond et al. (2012) framework, which helps to identify possible venues of integration between the climate strategy and MCS. Further, the research displays examples of real-world case studies concerning the use of MCS to manage climate change; thus, this work represents a reference point for managers approaching the field of climate change management and might provide insights on how to structure control systems to advance business targets.

Keywords: climate change; management control systems; levers of control; strategy

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