



Posters

Management Control Systems and Environmental Performance: a Tentative Contingency Approach

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The environmental responsibility of companies has been largely developed these last years, inducing a growing number of companies to introduce the environmental dimension into their strategy. The definition of an adequate control system to assure the effective implementation of the chosen environmental strategy is of central importance.

Environmental responsibility of companies

Introduction of the environmental dimension into the strategy

Need of an adequate control system

The definition of a control package suited to the environmental strategy can be studied within the framework of the contingency theory. The contingency approach to management control is based on the premise that particular features of an appropriate control system will depend upon certain defined circumstances, named contingency variables (see Otley (1980), Fisher (1995), etc.). The contingency framework presented at the figure 1 will be used to look at several research questions such as :

- what will be the impact on the balance between financial and non financial performance measures?
- will the financial measures be modified to adequately evaluate the environmental performance?
- are the cultural and personnel controls (training, selection, etc.) necessary supports to the successful implementation of an environmental strategy in the organization?