# Article information:

Configuring management control systems: Theorizing the integration of strategy and sustainability - ScienceDirect  
<https://www.sciencedirect.com/science/article/abs/pii/S1044500512000339>

# Article summary:

1. This article examines how management control systems (MCSs) and sustainability control systems (SCSs) can be used to integrate sustainability into organizational strategy.

2. The paper identifies eight ideal-type configurations of MCSs and SCSs, which reflect the various uses and modes of integration of these systems.

3. The framework proposed in this paper can help to support future research on the role of MCSs and SCSs in integrating sustainability into strategy.

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

This article provides a comprehensive overview of the potential roles that management control systems (MCSs) and sustainability control systems (SCSs) can play in integrating sustainability into organizational strategy. The authors provide a clear framework for understanding the different configurations of MCSs and SCSs, as well as their impact on the triple bottom line. They also explain how organizations can move from one configuration to another, highlighting various paths towards sustainability integration or marginalization within organizations.

The article is generally reliable and trustworthy, providing evidence for its claims through references to existing literature on the topic. It is also unbiased, presenting both sides equally without any promotional content or partiality. However, there are some points that could have been explored further, such as possible risks associated with each configuration or unexplored counterarguments that could challenge some of the claims made in the paper. Additionally, more evidence could have been provided to support some of the claims made in the paper, such as those related to the impact of MCSs and SCSs on organizational strategy.

# Topics for further research:

* Impact of MCSs and SCSs on organizational performance
* Risks associated with sustainability integration
* Organizational strategies for sustainability
* Counterarguments to sustainability integration
* Organizational marginalization of sustainability
* Organizational change towards sustainability

# Report location:

<https://www.fullpicture.app/item/5d2cbd2b4d4477a2d977a112dda0cdbd>