

Integrating Corporate Social Responsibility with Management Control Systems: The Moderating Role of Turbulent Environments

Rabee Shurafa

Faculty of Business & Economics

Palestine Technical University

Tulkarm, Palestinian Authority

rabeeshurafa@gmail.com (Corresponding Author)

ABSTRACT

This study explores the relationship between Corporate Social Responsibility (CSR) and Management Control Systems (MCS) in organizations operating within turbulent environments characterized by economic volatility, political uncertainty, and social instability. The research aims to examine how MCS can facilitate the effective implementation of CSR strategies, ensuring alignment with corporate objectives while addressing external challenges. Additionally, it investigates the influence of environmental turbulence as a moderating factor in the MCS-CSR dynamic, emphasizing the need for flexible and adaptive control mechanisms. A survey-based methodology targeting top managers responsible for the design and execution of MCS is proposed to collect empirical data on CSR integration within business strategies. This study contributes to the existing literature by identifying how MCS enhances corporate resilience, reinforces social commitments, and supports long-term sustainability in uncertain business environments. The findings are expected to provide actionable insights for organizations seeking to balance financial performance with social responsibility, ensuring strategic adaptability and competitiveness in an increasingly complex world.

Keywords : *Corporate Social Responsibility (CSR), Management Control Systems (MCS), Environmental Uncertainty, Strategic Decision-Making, Business Sustainability*

1. Introduction

Organizations are inherently interconnected with their environment and society and cannot operate in isolation from them. On the contrary, surrounding communities increasingly seek greater contributions to their well-being. In turbulent environments and impoverished societies, there is heightened scrutiny on companies to support their communities through a commitment to social responsibility (Melnik, Sroufe et al. 2003, Leonidou, Christodoulides et al. 2016, Adomako and Nguyen 2020). Additionally, studies have shown that firms operating in turbulent market conditions are more likely to engage in social responsibility activities, aligning their strategies with the evolving needs of their communities (Adomako and Nguyen 2020). This aligns with the common thread across various definitions of corporate social responsibility, emphasizing that organizations must demonstrate commitment and active engagement with their stakeholders (Lindgreen, Swaen et al. 2009). Although, the history of CSR thinking shows us that there is a lack

of consensus, both in terms of the definition and the functioning of this concept (Van Marrewijk 2003, Dahlsrud 2008). Common to the various definitions is an emphasis on the idea of engagement and commitment toward an organization's stakeholders (Lindgreen, Swaen et al. 2009).

In this context, the development of the CSR concept reflects a shift from a normative basis to a more functional and instrumental rationale for social practices. (Gond and Igalens, 2008). As for that, the observation shows the emergence of various social practices, such as diverse forms of socially responsible investment, the establishment of new regulations, and the creation of codes of conduct, standards, certifications, and labels, all of which contribute to defining the landscape of CSR (Revathy 2012). In an era characterized by heightened customer awareness and the pervasive influence of social media, which fosters stronger connections between customers and organizations, companies can no longer overlook the importance of CSR (Cheng, Cherian et al. 2021, Cheng, Chen et al. 2021, Khanal, Akhtaruzzaman et al. 2021). This raises critical questions about the role CSR plays in ensuring sustainable growth, development, and resilience during challenging times (Cheng, Cherian et al. 2021). In this context, increased pressure is placed both on CSR literature to provide answers regarding its role in enhancing financial and non-financial performance and on companies to adopt and integrate CSR practices more effectively (Nyarku and Ayekple 2019, Bouichou, Wang et al. 2022, Alatawi, Ntim et al. 2023) . However, CSR cannot function in isolation; it must be embedded within the company's long-term strategy and ingrained in its culture, rather than being treated as a one-time initiative.

However, corporate management consistently strives for steady growth. In this context, several studies support the argument that enhancing a firm's CSR can lead to various internal and external benefits that ultimately enhance organizational performance by increasing productivity, improving resource allocation, and expanding opportunities to enter new markets. Additionally, CSR can strengthen corporate brand credibility, corporate brand equity, and corporate reputation (Fombrun 2005, Esen 2013, Hur, Kim et al. 2014, Wang, Liao et al. 2021), build customer loyalty, attract top talent, and foster stronger relationships with stakeholders, all of which contribute to long-term business success (Mandhachitara and Poolthong 2011, Park and Kim 2019, Islam, Islam et al. 2021).

However, CSR cannot stand alone, long-term business success cannot be achieved by merely adopting CSR without integrating it into corporate strategy. Therefore, many researchers, including Gazzola and Colombo (2014) have suggested that CSR should be incorporated into companies' strategies. In this context, a linkage tool is needed to connect corporate strategy with the implementation of CSR, highlighting the need for a Management Control System (MCS) that is responsible for executing the corporate strategy, including CSR enabling the evaluation of CSR initiatives and the monitoring of their execution and implementation (Arjaliès and Mundy 2013, Theiri and Alareeni 2023).

In this context, Arjaliès and Mundy (2013) noted that MCS plays a crucial role in helping managers identify and handle risks and opportunities tied to CSR strategies, thereby creating risk management processes that support organizations in achieving their strategic goals .Furthermore, his findings provide evidence that the use of MCS can significantly contribute to society's broader sustainability agenda by enabling the identification of threats and opportunities. The importance MCS in addressing organizational threats cannot be overstated. MCS provides a structured

approach to identifying, analyzing, and managing risks that could hinder the achievement of strategic objectives (Soin and Collier 2013).

By integrating real-time data, performance metrics, and feedback mechanisms, MCS enables organizations to proactively detect potential threats and respond effectively (Malmi and Brown 2008, Otley and Soin 2014, Simons 2019). This adaptability is crucial in volatile environments where political, economic, and competitive challenges are prevalent (Keating 1994, Shurafa and Mohamed 2016, Luiz and Beuren 2023). Additionally, MCS fosters a culture of accountability and transparency, ensuring that all stakeholders are aligned in mitigating risks. It also facilitates informed decision-making by providing managers with accurate insights into the organization's vulnerabilities and opportunities, ultimately enhancing resilience and ensuring long-term sustainability (Chenhall 2003, Shurafa and Mohamed 2016, Hosoda 2020).

1.1 Management Control System as a Strategic Implementation Tool

Management Control Systems (MCS) serve as a critical mechanism for translating strategic plans into actionable outcomes (Naranjo-Gil and Hartmann 2006, Peljhan 2007, Van der Kolk and Schokker 2016). By aligning organizational resources, processes, and employee behaviors with the broader strategic objectives, MCS ensures that strategies are effectively executed (Langfield-Smith 1997, Henri 2006). It provides managers with tools to monitor progress, identify deviations, and implement corrective actions in real time (Simons 2019). Furthermore, MCS integrates performance metrics, feedback systems, and communication frameworks to bridge the gap between strategy formulation and implementation. This makes it an indispensable tool for achieving long-term organizational success (Daft and Macintosh 1984, Naranjo-Gil and Hartmann 2006, Nilsson, Olve et al. 2011). Although MCS are both shaped by and influence the strategic process, they also function as systems that guide and shape human efforts within the organization for strategy development and implementation (Langfield-Smith 1997, Peljhan 2007).

For a clearer understanding of MCS, it can be interpreted from the broad definition as a system that provides valuable information to support managers in their roles and decision-making, enabling them to efficiently and effectively achieve the organization's goals (Langfield-Smith 1997, Otley 1999, Chenhall 2003, Anthony, Govindarajan et al. 2013). Therefore, from this perspective, and in light of the recent advancements in MCS, it is proposed that the implementation of more comprehensive MCS practices and information contributes to enhance company performance (Kallunki, Laitinen et al. 2011, Bedford 2015, Rehman, Elrehail et al. 2023). The definition of MCS in this paper encompasses both formal and informal information-based routines and procedures, enabling the effective measurement of overall performance, including both financial and non-financial information, to successfully implement organizational strategy. MCS act as a bridge between strategic planning and operational execution, ensuring that the vision and objectives established by top management are effectively translated into actionable outcomes at all levels of the organization. MCS provide a structured framework for converting strategic goals into measurable and achievable objectives. By establishing clear Key Performance Indicators (KPIs) and setting timelines, they facilitate the monitoring of progress and help ensure that strategic plans are not merely theoretical but practical and results-driven. This allows organizations to focus their efforts on achieving defined outcomes in a systematic manner. (Langfield-Smith

1997, Kaplan and Norton 2001, Henri 2006, Peljhan 2007, Nilsson, Olve et al. 2011, Van der Kolk and Schokker 2016, Micheli and Mura 2017, Simons 2019).

Accordingly, one of the primary functions of MCS is to monitor performance and measure results against pre-established goals (Chenhall 2003, SHURAF A 2017). Through continuous tracking, organizations can identify discrepancies between planned objectives and actual performance. This enables managers to make timely adjustments and implement corrective actions, ensuring that deviations are addressed before they negatively impact the overall strategy (Auzair 2011, Van der Kolk and Schokker 2016, Coller, Frigotto et al. 2018). Based on that, MCS are not defined by their technical design features; rather, they are defined by how managers utilize these systems for decision-making in the process of managing organizational performance towards achieving effective and ongoing improvements in the implementation of the organization's strategy and overall performance. However, as this proposed study aims to investigate CSR as part of organizational strategy, the purpose of this paper is to examine the role of MCS as a strategy implementation tool in an extremely turbulent environment, namely Palestine, with the goal of understanding how MCS can effectively encourage companies to adopt high levels of CSR to help them navigate difficult times, through the initiatives that CSR fosters to support the surrounding society.

Based on the existing literature, having a strategy alone is not sufficient without an implementation tool that can provide both financial and non-financial feedback for corrective actions, ensuring that everything stays on track as planned (Peljhan 2007, Nilsson, Olve et al. 2011, Micheli and Mura 2017, Simons 2019). Therefore, in order to implement CSR, a company must first be convinced of the importance of CSR for its long-term success, incorporating it seriously into its strategy. Following this, an appropriate management control mechanism should be designed to monitor the progress of CSR implementation. However, the question arises: what if a company is not convinced of the importance of implementing CSR or integrating it into its strategy? Can MCS help direct the focus of top management toward the vital role of CSR and make them aware of its significance? Previous literature primarily focuses on the role of MCS in CSR implementation, rather than on the reverse direction—specifically, the role of MCS in creating CSR. Therefore, further research is needed to explore the role of MCS in enhancing managers' awareness of CSR, as well as other contemporary issues related to long-term success, rather than solely focusing on short-term success.

1.2 Management Control Systems and Corporate Social Responsibility

MCS is able to accommodate the substantive phase of management action (Durden 2008). In the same line Kivivirta (2010) argues that before disclosing sustainability in accordance with CSR external reporting, a company must be able to manage, measure, and monitor its own economic, social, and environmental performance. Management Control Systems (MCS) can support the substantive phases of management actions (Durden 2008). Similarly, Kivivirta (2010) argues that before a company can disclose sustainability information in alignment with CSR external reporting, it must first effectively manage, measure, and monitor its own economic, social, and environmental performance. According to Adib, Zhang et al. (2021), companies should evaluate employee performance and actively motivate them to contribute toward achieving their employer's CSR objectives.

The MCS plays a key role in implementing CSR policies, which require regular evaluation. Although, Adib, Zhang et al. (2021) noted that implementing a CSR strategy and evaluating firm performance have always been, and continue to be, challenging tasks for manager . In this regard, companies need effective control systems to ensure the successful implementation of CSR. (Gond, Grubnic et al. 2012). In fact, it is essential to distinguish between the mere existence of a CSR strategy and its effective implementation, which is the role of MCS in ensuring that what is planned is executed with continuous improvement. Otherwise, CSR risks becoming a superficial strategy, left on the shelf to be showcased only to governments, regulators, or other stakeholders when needed. Therefore, MCS play a critical role in assessing and executing CSR initiatives.

The implementation of CSR policies evolves in response to shifts in the organization's environment, whether internal or external. In this context, MCS play a crucial role by monitoring and adjusting organization policies to ensure their alignment with organizational goals derived from the overall strategy (Langfield-Smith 1997, Peljhan 2007, Simons 2019). Assumptions underlying the policies, as well as the policies themselves, may not always produce the anticipated outcomes, underscoring the need for MCS to continually evaluate and refine strategies for improved effectiveness (Coller, Frigotto et al. 2018).

Over all, the relationship between MCS and CSR is integral for the long-term success and sustainability of organizations. MCS provides the necessary framework for effectively implementing and monitoring CSR initiatives, ensuring that they align with organizational goals and adapt to changes in both internal and external environments. By embedding CSR into the strategic goals of the company, MCS enable organizations to track progress, measure performance, and adjust strategies as needed. This alignment not only enhances operational efficiency but also reinforces the organization's commitment to social and environmental responsibilities. Therefore, the synergy between MCS and CSR is essential for fostering resilience, improving organizational performance, and contributing positively to society. Organizations that integrate these elements effectively are better positioned to navigate challenges, build stakeholder trust, and achieve sustainable growth (Arjaliès and Mundy 2013, Hasanudin, Yuliansyah et al. 2019, Adib, Zhang et al. 2021, Rinawiyanti, Huang et al. 2021, Theiri and Alareeni 2023).

Building on the preceding discussion, we propose the following hypothesis to explore and elucidate the relationship between MCS and CSR. This hypothesis aims to capture the dynamics of how MCS can influence, support, and potentially enhance the adoption and implementation of CSR within organizations. By investigating this connection, we seek to provide a deeper understanding of the mechanisms through which MCS serves as a strategic tool, fostering responsible business practices and aligning them with broader organizational goals.

H1- There is a strong and positive relationship between the adoption of MCS and the integration of CSR into organizational strategies.

1.3 The Moderating Role of Turbulent Environment between MCS and CSR

In recent years, the complex interplay between MCS and CSR has garnered significant attention in both academic and practical realms (Arjaliès and Mundy 2013, Hosoda 2020, Theiri and Alareeni 2023). As organizations continue to operate in an increasingly turbulent environment, the

ability to align business strategies with social and environmental responsibilities has become a critical factor for long-term success (Glavas and Visentin 2024). A turbulent environment, characterized by rapid changes in political, economic, and social factors, can exert considerable pressure on organizations to adapt their operations and strategies (Chenhall 2003). In such an environment, companies are compelled to refine their management control mechanisms to ensure effective oversight and alignment with both business goals and societal expectations (Otley and Soin 2014, Shurafa and Mohamed 2016).

The concept of MCS has traditionally focused on monitoring and controlling organizational performance through various financial and non-financial indicators (Zaman 2004, Zizlavsky 2014, Kotane 2015). These systems help managers make informed decisions, track progress, and implement corrective actions when necessary. However, the challenges posed by a turbulent environment often require more robust and dynamic control mechanisms (Eldridge, van Iwaarden et al. 2013, Lewinson Skörd and Racov 2023). Companies must not only focus on financial outcomes but also consider the broader impact of their activities on society and the environment. This is where CSR comes into play, as it involves the ethical commitment of a company to contribute to social and environmental sustainability, alongside financial objectives.

The relationship between MCS and CSR has been recognized as crucial for ensuring that corporate actions are aligned with both business success and societal welfare (Hosoda 2020, Theiri and Alareeni 2023). However, in turbulent environments, this relationship is often moderated by the external pressures that influence decision-making processes. Environmental crises, political instability, economic downturns, and social unrest can all shape how companies prioritize CSR initiatives and integrate them into their operational strategies (Adomako and Nguyen 2020, Glavas and Visentin 2024). Therefore, it is crucial to explore how MCS can be adapted to address external challenges while effectively supporting CSR goals. In light of this, the following hypothesis is proposed to examine whether turbulent environments, such as the political conflicts surrounding the Palestinian context, moderate and strengthen the control practices that are responsible for the successful implementation of CSR strategies.

H2- A turbulent environment moderates the relationship between MCS and CSR, highlighting the need for more effective control systems to address environmental challenges.

This hypothesis suggests that a turbulent environment moderates the relationship between MCS and CSR, highlighting the need for more effective control systems to address the unique challenges posed by environmental uncertainty. By examining this relationship, we can gain valuable insights into how companies can leverage their control systems to not only manage performance but also navigate complex social and environmental issues. As organizations seek to maintain their competitive edge while fulfilling their social responsibilities, understanding the role of MCS in a turbulent environment becomes crucial for building resilience, enhancing sustainability, and ensuring that CSR objectives are effectively pursued.

2. Research design

This study responds to recent calls in the literature for a deeper understanding of the role of management control systems (MCS) in integrating corporate social responsibility (CSR) into business strategies and enhancing risk management processes (Perez et al., 2007; Burritt & Schaltegger, 2010; Gond et al., 2012). To assess the impact of MCS on CSR implementation under

environmental uncertainty, a survey-based questionnaire could be employed. The target respondents would be top managers responsible for designing and implementing MCS within their organizations. This approach has been effectively used in previous research to gather valuable insights into MCS, CSR, and the challenges posed by turbulent environments (Arjaliès & Mundy, 2013; Shurafa & Mohamed, 2016; Laguir et al., 2019; Rinawiyanti et al., 2021; Nguyen et al., 2023). The following figure illustrates the proposed research framework.

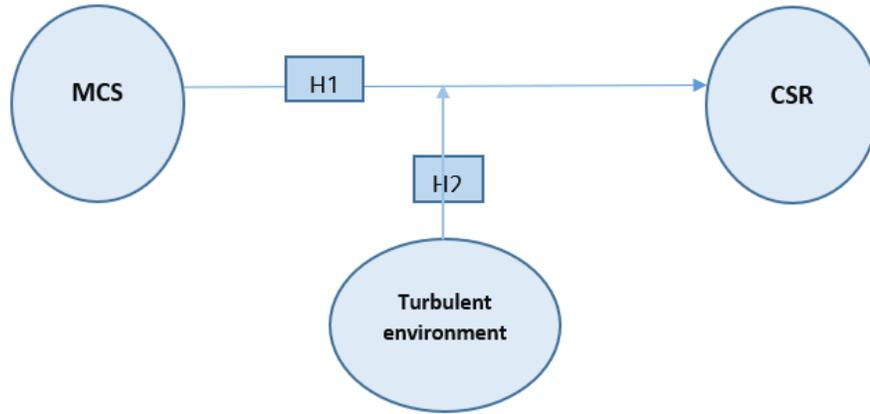


Figure 1: Proposed Conceptual Framework

3. Variables measurements

The measurement of variables in this proposed study can be conducted through the use of a structured questionnaire. This approach is selected to ensure the accurate collection of data on key factors related to the research objectives. The questionnaire will be designed to capture relevant insights from top managers who are directly involved in the design and implementation of MCS and CSR initiatives. By focusing on these key individuals, the study aims to gather comprehensive data that can help assess the impact of environmental uncertainty on the integration of CSR and the role of MCS in this process. The questionnaire can utilize a 5-point Likert scale for validation, ranging from strongly disagree to strongly agree. This approach follows previous studies and allows for the measurement of the study's model dimensions.

The measurement of MCS is based on variables from (Kaplan and Norton 1993, Hu, Leopold-Wildburger et al. 2017), Bollinger (2020), (Leoni, Lai et al. 2021). In addition, turbulent environment, is assessed using five items adapted from scales utilized in several previous studies. Finally, CSR can be measured using five items, which have been previously employed in earlier studies to ensure consistency and reliability in the assessment. The following table contains the variable measurements and their respective references.

Table 1: Variables Measurements

Variables	Items	Reference
Management Control System	The management tools we use allow us to manage our company better strategically.	(Kaplan and Norton 1993, Hu, Leopold-

	<p>Management Control tools are implemented because of the interconnection they allow between indicators and strategy.</p> <p>Strategic performance is improved through the complete integration of a strategic map.</p> <p>The Management Control tools allow us to keep the focus on the strategy previously defined.</p>	<p>Wildburger et al. 2017, Bollinger 2020, Leoni, Lai et al. 2021)</p>
Turbulent environment	<p>The legal, political, and economic constraints surrounding my firm have stayed the same</p> <p>The tastes and preferences of my firm's customers have become more unpredictable</p> <p>My firm's external economic environment has become more unpredictable</p> <p>It is more challenging for my firm to maintain or improve the market share in my industry</p> <p>Competitors have done things threatening to my firm</p>	<p>(Govindarajan 1984, Nguyen, Liu et al. 2023)</p>
Aligning CSR with the company's strategy	<p>We establish CSR as one of the main long-term goals of our company</p> <p>Objectives have been established relating to social and environmental aspects</p> <p>Mechanisms are available for evaluating the results of the objectives</p> <p>CSR strategy is well aligned with corporate vision and mission</p> <p>Continuous improvement and/or preventive actions are made in the area of CSR</p>	<p>(Arjaliès and Mundy 2013, Laguir, Laguir et al. 2019, Rinawiyanti, Huang et al. 2021)</p>

Conclusion

The MCS plays a critical role in ensuring the successful implementation of organizational strategies, particularly in dynamic and turbulent environments (Chenhall 2003, Eldridge, van Iwaarden et al. 2013, Abu Afifa and Saleh 2022). By providing a robust framework for monitoring and guiding performance, MCS not only helps align business goals with strategic objectives but also ensures that organizations remain adaptable and resilient in the face of external pressures (Otley 2014). In this proposed study, we have shown that the relationship between MCS and CSR is essential for fostering long-term organizational success. MCS serves as a powerful tool to embed CSR into the company's strategic vision, ensuring that these initiatives are effectively implemented and continuously improved. The impact of turbulent environments, such as political instability or economic uncertainty, further highlights the importance of adapting MCS to address emerging challenges and safeguard the organization's ability to thrive in unpredictable conditions.

This paper underscore the importance of integrating CSR into the core business strategy, not only to fulfill societal responsibilities but also to achieve sustainable growth and maintain stakeholder trust. In today's rapidly changing world, companies with strong MCS are better positioned to navigate challenges, optimize performance, and contribute meaningfully to both social and environmental causes. Ultimately, this study suggests that the synergy between MCS and CSR,

especially in turbulent environments, is key to achieving a balance between profitability and sustainability, driving long-term success for both the organization and the wider community.

References

- Abu Afifa, M. M., & Saleh, I. (2022). Management accounting systems effectiveness, perceived environmental uncertainty and companies' performance: The case of Jordanian companies. *International Journal of Organizational Analysis*, 30(2), 259–288.
- Adib, M., Husted, B. W., & Paltrinieri, A. (2021). Management control system for corporate social responsibility implementation—A stakeholder perspective. *Corporate Governance: The International Journal of Business in Society*, 21(3), 410–432.
- Adomako, S., & Nguyen, P. (2020). Interfirm collaboration and CSR expenditure in turbulent environments: The moderating role of entrepreneurial orientation. *Journal Name*, Volume(Issue), Page numbers.
- Alatawi, I. A., Asaad, Y., & Windsor, J. (2023). CSR, financial and non-financial performance in the tourism sector: A systematic literature review and future research agenda. *International Review of Financial Analysis*, 102, 102734.
- Anthony, R. N., Govindarajan, V., Hartmann, F. G. H., Kraus, K., & Nilsson, G. (2013). *Management control systems: European edition* (Ebook). McGraw Hill.
- Arjaliès, D.-L., & Mundy, J. (2013). The use of management control systems to manage CSR strategy: A levers of control perspective. *Management Accounting Research*, 24(4), 284–300.
- Auzair, S. (2011). The effect of business strategy and external environment on management control systems: A study of Malaysian hotels. *International Journal of Business and Social Science*, 2(13), 236–244.
- Bedford, D. S. (2015). Management control systems across different modes of innovation: Implications for firm performance. *Management Accounting Research*, 28, 12–30.
- Bollinger, S. R. (2020). Creativity and forms of managerial control in innovation processes: Tools, viewpoints, and practices. *European Journal of Innovation Management*, 23(2), 214–229.
- Bouichou, S. I., Boudiaf, M., & Chouikha, K. (2022). How corporate social responsibility boosts corporate financial and non-financial performance: The moderating role of ethical leadership. *Frontiers in Psychology*, 13, 871334.
- Burritt, R. L., & Schaltegger, S. (2010). Sustainability accounting and reporting: Fad or trend? *Accounting, Auditing & Accountability Journal*, 23(7), 829–846.
- Cheng, G., Ying, X., & Li, H. (2021). The relationship between CSR communication on social media, purchase intention, and e-WOM in the banking sector of an emerging economy. *Journal of Theoretical and Applied Electronic Commerce Research*, 16(4), 1025–1041.

- Cheng, Y., Hsu, J. S. C., & Lai, H. M. (2021). Social media influencers in CSR endorsement: The effect of consumer mimicry on CSR behaviors and consumer relationships. *Social Science Computer Review*, 39(4), 744–761.
- Chenhall, R. H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(2–3), 127–168.
- Coller, G., Hofmann, J., & Schmidt, M. (2018). Management control system and strategy: The transforming role of implementation. *Journal of Applied Accounting Research*, 19(1), 141–160.
- Daft, R. L., & Macintosh, N. B. (1984). The nature and use of formal control systems for management control and strategy implementation. *Journal of Management*, 10(1), 43–66.
- Durden, C. (2008). Towards a socially responsible management control system. *Accounting, Auditing & Accountability Journal*, 21(5), 671–694.
- Eldridge, S., Cranfield, D., & Woods, P. (2013). Management control systems for business processes in uncertain environments. *International Journal of Quality & Reliability Management*, 31(1), 66–81.
- Esen, E. (2013). The influence of corporate social responsibility (CSR) activities on building corporate reputation. In S. Idowu & N. Capaldi (Eds.), *International Business, Sustainability and Corporate Social Responsibility* (pp. 133–150). Emerald Group Publishing Limited.
- Fombrun, C. J. (2005). A world of reputation research, analysis, and thinking—Building corporate reputation through CSR initiatives: Evolving standards. *Corporate Reputation Review*, 8, 7–12.
- Gazzola, P., & Colombo, G. (2014). CSR integration into the corporate strategy. *Cross-Cultural Management Journal*, 16(2).
- Glavas, D., & Visentin, G. (2024). CSR in times of crisis: A systematic literature review. *Management Review Quarterly*.
- Gond, J.-P., Grubnic, S., Herzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. *Management Accounting Research*, 23(3), 205–223.
- Gond, S. K., Verma, P., & Mishra, A. (2012). Diversity and antimicrobial activity of endophytic fungi isolated from *Nyctanthes arbor-tristis*, a well-known medicinal plant of India. *Mycoscience*, 53(2), 113–121.
- Govindarajan, V. (1984). Appropriateness of accounting data in performance evaluation: An empirical examination of environmental uncertainty as an intervening variable. *Accounting, Organizations and Society*, 9(2), 125–135.