

**The Use of Management Control Systems in Sustainability:
Evidence from The Competing Institutional Logics Perspective**

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Little is known about how competing institutional logics drive different sustainability practices. Drawing on the concepts of institutional logics and management control systems, the study examines the use of formal and informal management control systems in managing sustainability practices. The study employed a case study method and data were collected through semi-structured interviews from a large-scale multinational apparel manufacturing organisation operating in Sri Lanka. Of particular interest is the role of institutional logics, the study finds that sustainability practices are shaped by competing institutional logics of organisational culture and the role of industry analysts. The study contributes to the use of formal and informal management control systems in implementing sustainability practices and the emerging literature on competing institutional logics in sustainability management.

Keywords: Corporate sustainability, Management control systems, Competing institutional logics

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