Introducing the sustainability framework of 'external control' in interfirm control

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Abstract

This study addresses the phenomenon of interfirm control in the context of sustainability. The research question is: How is it possible to develop interfirm control in the field of sustainability and with the associated stakeholder focus needed, so that stakeholder views are taken as explicit goals? The study is connected to theories on interfirm control, control package, and sustainability. The research uses an intensive case methodology and semi-structured interviews focusing on a case company in the building industry and its stakeholders. The major theme of control in the company studied is sustainability. The paper reveals attempts by the company to establish interfirm control, and even to control customers, as has been rarer. However, it is shown that the control approach to sustainability can result in the theme being defined on the basis of the perspective of the industry, the company, and control itself, not on the basis of stakeholder needs. Alternative ideas, such as wider societal and planet-related needs, contradictions within sustainability, and the risk of simplification to economic concerns, are considered less. The study then presents a novel framework, 'external control', that considers stakeholder expectations as explicit goals. This framework of external control contributes to the interfirm control literature and ties missing perspectives to controls, thereby also contributing to the sustainability and control package literatures.

Keywords: Sustainability, external control, interfirm control, control package

Introduction

While sustainability has been advocated, it appears not always to have been implemented to an optimal extent in organizational operations and control (Battaglia et al., 2016; Svensson & Funck, 2019), perhaps resulting in mere reputation-building (Traxler et al., 2020, p. 1). Sustainability as a theme in control has also not been addressed in the interfirm control literature. Following Kivilä et al. (2017), we relate sustainability to interfirm relations, acknowledging stakeholders as vital to sustainability.

Organizational controls refer to the intrafirm means by which superiors influence subordinates in order to achieve the organizational objectives (Langfield-Smith, 2008). A control package (Malmi & Brown, 2008) has been perceived as an intrafirm collection of controls used in an organization – however, Cristofoli et al. (2010) do explore interfirm control through the control package. As opposed to intrafirm control, interfirm control is about control extended to those outside the focal organization, such as suppliers (Dekker, 2016) and to a more limited extent to customers (Cäker & Strömsten, 2010). The present study shows how the control package can be made interfirm thereby representing

'external control', a novel framework that focuses on what has been missed in control, such as difficult contradictions in sustainability.

The study relies on an intensive case methodology and focuses on one organization and its stakeholders. The case company is a Finnish state-owned building service company that controls is customers and service providers.

The study is structured as follows. Theory on control and sustainability is introduced, the methodology is then described, followed by the empirical data and the framework for external control. The last section encompasses discussion and concludes.

Theory

Stakeholders can be defined as entities with a stake in the performance of an organization (Freeman et al., 2010). Sustainable development has been defined as meeting the needs in a present situation without compromising the ability of future generations to meet their own needs (WCED, 1987, p. 43).

As a response to control often being represented as individual controls in the literature, Malmi and Brown (2008) detail the 'control package' that is meant to encompass all organizational controls operative in a given organization (Cristofoli et al., 2010). This package includes cultural, planning, cybernetic, reward and compensation, and administrative controls listed as parts of the package (Malmi & Brown, 2008). Its theoretical background lies in studies on other typologies of organization controls, such as that by Merchant and van der Stede (2007). In control package studies, certain controls are often individually analyzed and then shown to form parts of the larger package, functioning together (Kristensen & Israelsen, 2014; Langfield-Smith, 2008). Here we start from an 'umbrella' concept of sustainability that seems to tie in with many control package components.

Cultural controls are informal social controls; Malmi and Brown (2008) raise here issues of *clans* (norms and/or beliefs of groups of people), *values,* and *symbols*. Crutzen et al. (2017), Feder and Weißenberger (2021), and Sundin and Brown (2017) show how informal culture- and values-based control can be used to encourage sustainability thinking in organizations.

Planning systems can represent either short-term or long-term planning, traditionally the line between these being drawn at one year (Malmi & Brown, 2008). Sundin and Brown (2017, p. 630) show how environmental concerns can be attached to plans for example regarding consequences to future generations. Johanson et al. (2019, p. 317) illustrate how sustainability can be one category in plans.

Cybernetic systems can rely on financial and non-financial measures, 'hybrid' systems that include both types of measures, and budgets (Malmi & Brown, 2008). For example, in project management toward sustainability, different performance measures have been employed (Kivilä et al., 2017).

Reward and compensation systems encompass systems that provide rewards for employees (Malmi & Brown, 2008). These systems can be used for example to encourage circular business models (Svensson & Funck, 2019).

Administrative controls are composed of *governance structure, organization structure,* and *policies and procedures* (Malmi & Brown, 2008). Sundin and Brown (2017, p. 635) describe how administrative controls gave project directors autonomy in their work, allowing them to integrate environmental issues with other organizational tasks.

Overall, the parts of the control package seem to focus on the focal company; supporting the attainment of its goals and controlling its employees. This approach can foreclose consideration of stakeholders' goals, although the appreciation of these goals has been suggested to be important (Freeman et al., 2010). The control package could also be developed by further integrating its elements (Johanson et al., 2019). However, the control package facilitates a focus on a selected theme in its entirety (Malmi & Brown, 2008), in this case 'sustainability'.

Dekker (2016, p. 94) has pondered on whether frameworks developed for intrafirm settings could be used in interfirm contexts. The control package framework has been used more extensively in intrafirm settings related to sustainability (Johanson et al., 2019; Sundin & Brown, 2017). However, Anderson et al. (2015) studied the application of intrafirm frameworks, for example that by Merchant and Van der Stede (2007), to interfirm settings and we complement their approach. This is justifiable as intrafirm control has been shown to affect interfirm control (Dekker, 2016) and vice versa (Zawawi & Hoque, 2020). Moreover, in our case, as sometimes in relation to state-owned organizations (Ahmad et al., 2021; Zawawi & Hoque, 2020), the systems are almost entirely decided on by the focal company and used to measure the performance of the other parties; although these systems represent interfirm control, they have characteristics common to intrafirm control.

Method

The case company was chosen for the following reasons. It has prepared sustainability reports since 2002 and has received numerous nationally prestigious awards for this work. Sustainability is thus much discussed in the company. Due to its state ownership, it may be able to pay particular attention to sustainability as opposed to purely monetary considerations. The interviews showed that the

company used sustainability-related control, facilitating the integration of the case with this theory. The building industry is also an interesting case due to its general non-sustainable practices.

The empirics have been approached theoretically so that the data assist in answering the research question (Ahrens & Chapman, 2006). Altogether 61 interviews were carried out within the company and with its stakeholder representatives in 2013-15. The employees interviewed included personnel responsible for CSR reporting and other employees, representing the executive level and also many other organizational levels. The interviewees also included representatives of many stakeholders of the company: service and materials providers, the owner (the state), competitors, customers, and the overall external community. Former employees from multiple organizational levels were also interviewed in order to access multifaceted perspectives.

The interviews were semi-structured so as to enable the respondents to express themselves through their own meaning systems, avoiding any undue influence by the interviewers (Rubin & Rubin, 1995). The interview outline intended for employees elicited the significance of terms such as 'sustainability', 'present' and 'future' regarding their work (these terms being integral to sustainability), the implementation of CSR in the company, measurement and compensation systems employed in the company, and relations with stakeholders. These were the only issues tied to control package that seemed to require explicit questions; for example, cultural controls were otherwise discussed quite freely. The interview outline intended for stakeholder representatives focused on their views on the company and its sustainability practices. If a former employee also represented a current stakeholder, such as a competitor or a customer, interview questions from both perspectives were utilized. Having left relatively recently, the former employees generally possessed topical knowledge on the company.

The interviews were face-to-face meetings and were audiotaped and transcribed. One interview that was not permitted to be audiotaped was transcribed on the spot and written up immediately afterwards. Permission to audiotape the interview was always requested. All interviewees were asked to suggest additional interviewees and this network sampling method assisted in locating interviewees varying in their attitude towards the company's sustainability efforts.

The analysis proceeded as follows. The research question was not known before entering the field but emerged during the research. The interview questions were based on a literature search with a fairly wide interest in sustainability and organizational controls. However, we soon observed that the data provided numerous ways in which sustainability could be seen as forming a theme within control package in the company. These ways were made notes on and elaborated on in relation to the interfirm

control literature. Several implications of using sustainability as a theme in particularly interfirm control emerged. Looking at the company from a stakeholder perspective, these issues of concern, for example difficult contradictions, were then formulated as parts of a novel construct, so-called 'external control'. The data analysis focused on subjectively constructed meanings (Ahrens & Chapman, 2006) and rich detail on interpretations (Eriksson & Kovalainen, 2015).

The case company is a Finnish completely state-owned firm. Its role is to function as an expert on the state's working environment, as well as taking care of state-owned buildings. In 2014, altogether 281 employees worked in the company and its turnover was 625 million euros (about 830 million USD). The company functioned in an expert role in that it had only a limited number of employees on the construction sites – hence relying heavily on subcontractors whose control was therefore important.

Empirical findings

Below we first show the relevant interfirm controls based on the control package. Then we show what was missing from these controls based on stakeholder needs. The need for external control is thus shown. Finally, we present the actual framework of external control that combines the interfirm controls in the control package and the issues missing from this control.

In the company, there were differences regarding the perceptions of sustainability; some employees wanted it to have more connotations with the engineering orientation of the company, present in technically advanced systems, while others wished it to be more in line with respecting culture and old, valuable buildings. Such views are empirically no surprise; any practice is usually contested in some way in any organization. Overall sustainability emerged as a moral imperative.

Interfirm controls

Sustainability could be tied to *cultural control* particularly how the company promoted the value of sustainability in its operating environment, for example by talking about sustainability-related issues routinely in meetings. Cultural control was also being executed with symbols: sizable screens showing for example the building's energy consumption were being installed in customers' lobbies. In addition, *planning* was undertaken with stakeholders regarding, for example, building security, waste management, and the remote control of buildings.

Reward and compensation systems were directed towards the stakeholders. A reward-sanction model was meant for the service and materials providers; if they obeyed the rules set by the company, they would receive rewards, but if, for example, in the regular inspections by the company they were found

to be employing illegal immigrants on construction sites, they would have to pay sanctions. Another example was the 'user-electricity' projects, where users and customers were rewarded according to their energy savings; for example, customers were encouraged to turn off the lights when not needed or to avoid unnecessary heating.

The operation of such systems also implied the use of *cybernetic controls* with both financial and non-financial measures. The measures included energy use and savings as well as, in the case of service companies, customers' feedback about such companies. Gray economy was also being followed for example by tracking the use of illegal workers and otherwise the use of untaxed subcontracting on construction sites.

Regarding *administrative controls*, the entire governance and organizational structure of the state was testimony to how the company was able to direct its customers to a certain extent. The company was the preferred supplier of the state. Although customers in fact had the possibility to use another supplier, most of them did not seriously want to consider this option.

As is also clear from the previous description, the company had several *policies and procedures* directed to its stakeholders, such as policies related to the gray economy, reporting, or the servicing of buildings. Although the company had difficulties in directly influencing the policies and procedures of its customers and service and materials providers, the systems it had in place particularly regarding rewards and planning most likely had effects on the customers' and the service and materials providers' own policies and procedures as well.

Stakeholder needs and the associated need for the external control

The limitations to which the control package was subjected related to (a) the industry, (b) the company, and (c) control package as such, and the perspectives that went unacknowledged due to these limitations were: (1) focus on wider societal needs, (2) focus on wider planet-related (environmental) needs, (3) demanding contradictions, and (4) excessive simplification and reduction to economic concerns. It appeared that there were the following relations regarding these issues. The lack of wider concerns on society (1) and the planet (2) were related to the limitations tied to the more general industry (a) and company (b) perspectives, and the contradictions (3) and the simplification (4) were more directly tied to the limitations of control package (c). (Table 1) The interfirm controls described above form the control package (c).

Forms of limitations	Industry (a) & Company (b) perspective	Control package (c) perspective
Missing perspectives	Society-related needs (1)	Contradictions (3)
	Planet-related needs (2)	Simplification reduced to economic concerns (4)

Table 1. The forms of limitations of the control package approach and perspectives promoted by stakeholders that were missing from the control package. Source: The Authors

This text first describes the perspectives limited by the industry and the company, and the society- and planet-related needs of stakeholders. After this, the limitations in the control perspective, contradictions, and the simplification reduced to economic concerns are shown.

The company appeared so focused on its specific industry, the buildings, that it partly neglected sustainability-related areas outside this focus, areas that could still have been employed in relation to buildings. Renewable energy was acknowledged to be such an area:

> I wish that this company as a state [representative], as a collective actor of all of us were more progressive. For instance, it could use renewable energy. And it could [be seen to] use renewable energy... So that there could be solar panels or some small wind farms or earth heating or such… It could use them because they are future energy sources. [And the company could say that] 'here is this, we use energy from renewable sources here'. (Environmental organization representative)

The company-related focus can be seen as follows. A customer representative explained that the attitude taken by company representatives often seemed to be rather arrogant in that although they might ask the opinion of the customer, they themselves actually felt that they knew all the (right) answers before asking. Another customer representative felt that the company had the habit of telling its customers in advance which kinds of premises were good for that customer in order to save space, without first paying attention to the customer's needs. A stakeholder commented:

> I think that [the way to develop sustainability] should be such that the partner network is taken into account in some way. Currently this has been done in a very company-centered way. Of course source information is collected from many points and many partners produce these data. What I think about this development…, in my view, the

next step would be to take along the network organizations and to think about the longer term aims together. (Service and materials provider)

Sustainability was typically defined at the company in relation to the future, not the present. This may have sometimes created a gap between the company and its customers. It was noted that while customers, for example state agencies, could be living in a budget economy in which one year was a vital period, the company had to consider the life cycles of buildings for many years ahead.

It appeared that sustainability-related issues that did not seem to fit the focus on the industry and the company itself were not considered, although stakeholders might bring these up. Wider society-level needs exemplify these issues. For example, service and materials providers often seemed to think that the company should participate more effectively in public discussion on how sustainability could be enhanced even more effectively in the building industry, itself being plagued by disorder and unsustainable, even hazardous practices. A representative of these stakeholders talked a lot about the need to market the idea of sustainability more widely in society, to make it more known and appreciated. Another stakeholder representative recommended the company to have a greater impact on the state and its decisions about regulations and standards in the sphere of energy efficiency.

Sustainability was also perceived by stakeholder representatives in terms of wider environmental concerns. These kinds of issues were rarely mentioned at a practical level in the case company. The following quote illustrates these types of concerns by a stakeholder.

> We talk about this kind of a 'one planet idea'. So that sustainable development means that we have one planet where the environment and mankind are in balance. (Environmental Organization representative)

The company control, not necessarily the stakeholder needs, defined sustainability for company representatives; sustainability was seen, for example, in company values, cybernetic systems, and rewards – but not necessarily in the perspectives of stakeholders. Stakeholders acknowledged this. For example, a stakeholder representative felt that it was obvious that employees paid attention to certain predefined issues, and perceived that these specific focuses could most likely be explained by the presence of these specific issues on the scorecards of the employees. This employee did not wish to provide an example of these predefined issues but noted as a counter-example that because the Earth Hour event was not taken into account, probably it was not in the scorecards.

Relatedly, the company found it difficult to address themes that were so complex that the sustainability theme–related control alone could not provide an answer to them. Contradictions

between issues that were each sustainable in their own ways are important here. The following quote illustrates contradictions between the efficient use of space and customer-specific needs.

> If we think about the National Board of Antiquities and Historical Monuments, we have a lot of that kind of space from which it is difficult to gain profitable square meters. In the National Museum and in art museums. And if we have a collection warehouse and then we start looking at the proportion of staff to space, to surface area, in that case it is really about as bad as bad gets. But all this can be explained and you should accept this variation that is partly based on the nature of the organizations, and partly on the history and usage ratio of these premises. (Customer)

A few stakeholder representatives talked about how building restoration and conservation tasks were receiving limited attention from the company. Particularly, stakeholders mentioned the danger that the company was interested in rather simplified issues reducible to economic concerns, and wider spheres were considered more of a distraction from organizational sleekness:

> If I listen to the worries of my own staff, well, they think that [in the local organizations at the focal case company] knowledge is thinner and narrower [than in its line organization]. And [this knowledge] concentrates on that kind of technical real estate management where neither these cultural historic values nor perhaps other values have meaning at a practical level. They just, particularly, try to manage financially as smartly and advantageously as possible. (Customer)

The external control

External control includes specific stakeholder needs, related to (1) the society and (2) the planet widely. Two additional considerations are included: (3) contradictions between varying sustainability issues and the actions taken in order to settle such contradictions, and (4) expected simplification originating from purely economic concerns and actions taken in order to diminish any risks resulting from this simplification (Table 2). Examples of control are also shown.

Goals	Additional considerations	Specific actions connected with goals and additional considerations	Examples of controls inducing the required actions
(1) Society-related needs	-	Building conservation; preparation for the values to	Clans, values, symbols

		be held by future generations	
(2) Planet-related needs	-	The use of renewable energy in buildings	Cybernetic controls, reward and compensation systems
-	**(3) Contradictions** between different sustainability-related issues and the actions taken in order to settle such contradictions	Customers' space requirements vs. the need to save space: explicate to customers the specific energy consumption associated with different sizes of premises and the implications for the future generations, negotiate with customers	Cybernetic controls, values, planning, policies and procedures
-	**(4) Simplification** to economic concerns: specific examples on issues in which such risks exist and the actions taken to mitigate the risks	The need to save space vs. the need to maintain valuable buildings for the future: present the value of the buildings from many different angles in addition to the economic value	Cybernetic controls, values, symbols, planning, policies and procedures, reward and compensation systems

Table 2. A framework for external control. Source: The Authors

With the help of external control, stakeholder needs can be concretely tied to control. For example, when difficult contradictions are spelled out, their understanding and eventual management becomes easier. External control helps in tying missing perspectives to specific forms of control. Otherwise, companies only control what employees in these companies perceive as important, not what those employees miss. The literature has also focused on what is felt to be in need of controlling (Johanson et al., 2019; Malmi & Brown, 2008; Sundin & Brown, 2017); the present paper contributes by noting what could be missed with this focus. This study also contributes to interfirm control (Dekker, 2016; Zawawi & Hoque, 2020) by noting how stakeholder goals can be tied to given controls, and to the

literature on sustainability and control (Battaglia et al., 2016; Kivilä et al., 2017; Svensson & Funck, 2019) by suggesting a framework for tying controls to stakeholders' needs.

In Table 2, controls are suggested to be employed to take into account stakeholder needs and the other relevant considerations. *Society-related needs* were addressed in the empirics, for example by symbolically showing the use of renewable energy, thus with informal control (Crutzen et al., 2017; Feder & Weißenberger, 2021; Sundin & Brown, 2017). *Planet-related needs* were considered in the empirics, for example by monitoring the achievement of energy reduction targets (Battaglia et al., 2016; Feder & Weißenberger, 2021); thus with cybernetic controls and reward and compensation systems.

The issue of *contradictions* is a novelty in the literatures; the following text is thus based on logical inferences from the article by Malmi and Brown (2008). Employees could be measured (cybernetic control) based on how many contradictions they have elaborated and how extensively they have done this. Company values could be altered informally to encourage the process of locating and detailing these contradictions. The settlement of these contradictions could also be explicitly planned for. Policies and procedures could be used to provide both employees and stakeholders with guidelines on the exact processes to be followed when elaborating on these contradictions. Finally, *simplification to economic needs* could be avoided by using cybernetic controls that focus on other than monetary issues, such as energy measurements (Battaglia et al., 2016; Feder & Weißenberger, 2021), by using informal controls (Crutzen et al., 2017; Feder & Weißenberger, 2021; Sundin & Brown, 2017) stressing the importance of cultural issues regarding buildings, for example, and by executing planning variedly so that not only economic needs, but, for example, innovations (Kivilä et al., 2017) and the engagement of stakeholders (Battaglia et al., 2016) are also considered. Policies and procedures in place could also encourage the consideration of social and/or environmental, not only economic issues (Crutzen et al., 2017), and rewards and compensation could be distributed based on an extensive consideration of stakeholder needs not only on simplistic economic terms (Kivilä et al., 2017). These were also employed in the case.

Discussion and conclusions

The study set out to tackle the research question: How is it possible to develop interfirm control in the field of sustainability and with the associated stakeholder focus needed, so that stakeholder views are taken as explicit goals?

The study provides a framework for external control that explicitly ties in stakeholder goals with company controls, thereby contributing to the interfirm control literature (Dekker, 2016; Zawawi & Hoque, 2020) and to the literature on sustainability and control (Battaglia et al., 2016; Kivilä et al., 2017; Svensson & Funck, 2019). Moreover, external control helps in tying missing perspectives to controls, thus contributing to the control package literature (Johanson et al., 2019; Malmi & Brown, 2008; Sundin & Brown, 2017) by showing as important something that is missed and thus within the company possibly deemed to be non-existent.

The study is subject to limitations. It focused on one single case company and did not develop the full implementation process of external control. Future studies could look at this implementation in such a company and several others, be they state-owned or not.

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