WINNING AT SUSTAINABILITY?

A CASE STUDY OF HOW MANAGEMENT CONTROL SYSTEMS FRAME PRO-SOCIAL BEHAVIOR THROUGH COMPETITIVE CULTURE

SEBASTIAN ASSIO

JOHANNA ORR

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Abstract

This thesis qualitatively explores how companies operationalize a pro-social sustainability strategy by framing their management control systems to engage front-line employees. Previous literature has mainly focused on a managerial perspective, as it often investigates the monitoring and decision-making process, while this study looks at front-line operationalization. In this, a single case study with 28 interviews and observations on multiple hierarchical levels provided the paper with empirical material. The study draws on framing theory and, more specifically, the framing tactics of cueing and anchoring to develop its theoretical lens. The findings showcase how a competitive culture is used to engage front-line employees in pro-social behavior by enriching the management control systems with symbolic significance. The valorization of the management control systems reveals the framing tactic nesting as a tool for multiple frames of congruent enactment within an overarching frame. These findings further suggest that culture can be a powerful management control system tool to engage employees. However, relying on a one-dimensional culture such as competitiveness can be limiting future avenues of engaging employees.

Keywords:

Management control systems, sustainability engagement, framing tactics, culture

Authors:

Sebastian Assio (24548)
Johanna Orr (42301)

Tutor

Ebba Sjögren, Associate Professor, Department of Accounting

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Table of Contents

1. INTRODUCTION 3
2. THEORY 6
2.1. Literature Review 6
2.1.1. Formatting Sustainability within MCSs 6
2.1.2. MCSs in Practice 8
2.2. Framing Tactics 10
3. METHODOLOGY 14
3.1. Research Design 14
3.1.1. Case Study 14
3.2. Data Collection 16
3.2.1. Semi-structured Interviews 16
3.2.2. Observations 17
3.2.3. Document Review 18
3.3. Data Analysis 18
3.4. Reflection of Research Quality 19
4. EMPIRICAL FINDINGS 20
4.1. Foodie: Strong Growth, High Ambition & Responsibility 20
4.2. Articulating Sustainability in Foodie's MCS 22
4.2.1. Incentivizing & Showing Sustainability 23
4.2.2. Meetings: A Forum for Visualization & Valorizing Sustainability 26
4.3. Approaching MCSs: A Multidimensional Perspective 29
4.4. Competitive Maneuvering- In Pursuit of Pro-social Behavior 32
5. CONCLUDING DISCUSSION 38
5.1. Framing Competition for Pro-financial and Pro-social Behavior 38
5.1.1. Cueing a Competitive Frame 38
5.1.2. Anchoring Sustainability by Nesting a Competitive Frame 40
5.2. Contributions to the Literature 42
5.2.1. Contribution to the Literature Intersecting Sustainability & MCSs 43
5.2.2. Contribution to Framing Tactics 44
5.3. Implications, Limitations & Further Research 45
6. REFERENCES 47
APPENDIX 1. INTERVIEW GUIDE 52
APPENDIX 2. INTERVIEWS 54

1. Introduction

Sustainability has become a pervasive concern, and governmental bodies are now increasing legislative requirements. From 1 January 2024, a new Swedish food waste reduction law, mandated by an EU directive, is now in effect (European Commission, 2019). This law requires food to be separated from its packaging for recycling (The Swedish Environmental Protection Agency, 2024). The immediate consequence of this law is that all food providers in Sweden are now facing increased waste management costs, directly impacting their profits. Food providers are adopting various strategies to alleviate these costs in response to the new law. As proposed by the legislature, one such strategy is donating viable food to non-profit organizations that operate food banks or similar services for those in need (Swedish Food Agency, 2023). The directive clearly instructs governments to encourage entities to donate all surplus food to reduce food waste. On the other hand, another possible tactic is to minimize the surplus generated by the organizations' operations. Neither strategy is mutually exclusive, and both are viable but fall into two different aspects of sustainability. Namely, donations are under the social category, and surplus reduction is under a more financial approach. Thus, the interest of this thesis is to understand how organizations are navigating this sustainability shift.

Legislation like this forces companies to consider social responsibility as a strategic issue, and as management control systems (MCSs) are used to operationalize strategy, it becomes a matter of MCS (Otley, 1999) to integrate this sustainability shift. In sustainability, there is a continuum of approaches that range from focusing on financial to social measures that the company can select (Hopwood et al., 2005). The more financial approach emphasizes the positive aspects of becoming more resource efficient by reducing energy needs and surplus levels, which hereafter is referred to as pro-financial. Conversely, the social approach is more concerned with how the actions benefit society than obtaining financial benefits, which is hereafter called pro-social.

As a response to the increased desire to integrate sustainability in organizations, previous literature explores the intersection of sustainability and MCS. Research points out that traditional MCSs tend to lean toward a financial focus **(**Beusch et al., 2022; Contrafatto & Burns, 2013; Narayanan & Boyce, 2019**).** Further literature explains the financial tendency due to the existing economic institutions favoring pro-financial over pro-social sustainability (Contrafatto & Burns, 2013). This cascades to a lack of social responsibility measures and goals, thus making the monitoring and evaluation of pro-social initiatives difficult (Durden, 2008; Norris & O'Dwyer, 2004).

However, a strand of the literature argues that MCS has the capacity to integrate sustainability in organizations since it is a vehicle for innovation and communication (Arjaliès & Mundy, 2013; Beusch et al., 2022). Related to this, Durden (2008) asserted that effective sustainability integration needs to consider the aspects surrounding the

formalized MCS and create a balanced approach to formal and informal aspects. Thus, merely including social responsibility measures and goals will not make an organization sustainable. Instead, sustainable measures must be introduced into the company's practices (Ligonie, 2021). This echoes findings from broader management accounting literature, indicating that informal control, such as cultural and ideological steering, is important to enrich MCS structures with symbolic significance and thus create powerful instruments of control (Kraus et al., 2017). The findings also highlighted how ideological control limited the resistance to new MCS implementations (Kraus et al., 2017). Further exploration into sustainability operationalization in MCSs reveals that perception matters, and when congruent with organizational activities, financial incentives are not necessary but can be valuable if the perceptions do not align (Spallek et al. 2023).

To sum up, prior literature has focused on MCS's ability to integrate sustainability and the surrounding aspects that must be considered. This previous research is mainly focused on the decision-making and monitoring process; hence, the managerial perspective has been primarily studied. However, there is a lack of understanding of how MCS could be formatted to operationalize sustainability strategies that engage front-line employees in pro-social behavior. Thus, there is a gap in the literature regarding how pro-social sustainability strategies are operationalized through MCS.

Against this background, the study aims to explore how companies that want to operationalize a pro-social strategy can frame their MCS to engage their front-line employees in pro-social behavior. This becomes interesting to study since organizations' daily operations mainly consist of front-line employees, and thus, their engagement determines the success of the organization's pro-social sustainability integration. In order to investigate this, the following research question has been formulated:

How do management control systems frame employees' engagement in pro-social behavior?

This study adopted a qualitative approach to address the research question and conducted a single case study at one of Sweden's leading companies within the food and beverage office solutions industry, hereafter referred to as Foodie. The empirical material was collected from 28 semi-structured interviews at two different office locations, which consisted of interviews with eight executives, three middle managers, and 17 front-line employees. This allowed an organization-wide understanding to be gathered while still focusing the information-gathering process on the business area of interest for the study. Document reviews and observations were also conducted to contextualize the information given during the interviews. The study focused on understanding the MCSs' formatting, associated practices, and perceptions. Thus, framing theory was employed to analyze the empirical material since it suits research on groups' multifaceted interactions and communication (Dewulf et al., 2009). Further, the empirical material was analyzed through the concept of framing tactics, specifically cueing (Goffman, 1974; Schelling,

1960, p.57 as cited by Vollmer, 2019) and anchoring (Goffman, 1974). The tactic of cueing signals a shift of persisting frame enactment, while anchoring establishes links and relationships among frames (Goffman, 1974; Åhblom, 2017).

The thesis makes one main contribution to each of the domain and methods theories. First, the study contributes to the intersecting domain literature on sustainability and MCSs by illustrating how culture can symbolically enrich MCSs to facilitate employees' engagement in pro-social behavior. More specifically, the findings showcase how the case company formatted sustainability into the preexisting MCSs and associated practices. In this way, the existing competitive culture is utilized to valorize pro-social behavior among front-line employees. Secondly, the study contributes to its method theory, framing theory, by proposing the framing tactic nesting, which is when an overarching frame envelopes subframes. These overarching frames permeate the internally positioned frames and explain how independent subframes with different goals can have a congruent enactment. More specifically, nesting explains how the case company engages the employees in both pro-social and pro-financial behavior by utilizing the overarching competitive frame without creating tensions.

From this point, the thesis is structured as follows: Section 2 explores the previous literature on the intersection of sustainability and MCS and covers framing theory as the method theory used to analyze the empirical material. This is followed by section 3, outlining the methodology utilized in the study. Section 4 then presents the central empirical material collected during the information-gathering process. Lastly, in section 5, the concluding discussion elaborates on the empirical material analysis, the contributions to the literature, and the study's implications, limitations, and further research.

2. Theory

This section covers the literature used in the study. First, section 2.1 details the intersecting domain theory of sustainability and MCSs to depict the thesis's position in the literature. Second, in section 2.2, the method theory of framing tactics is elaborated, and the concepts of cueing and anchoring are defined to explain the theoretical lens used in analyzing the empirical material.

2.1. Literature Review

Sustainability has captured universal attention; in the past, organizations have adopted sustainable practices to generate a financial advantage (Kramer & Pfitzer, 2016). However, this is becoming less common with increasing environmental, social, and governance (ESG) integration requirements (European Union, 2023). Therefore, sustainability is not only an issue for society at large but also an organizational matter of strategic interest. In the organizations' pursuit of strategic operationalization, management control systems are important in facilitating goal-congruent behavior, problem-solving, and opportunity-seeking (Simons, 1994). In the literature exploring the intersection of sustainability and MCSs, the themes of sustainability formatting and practice integration are detailed to understand previous research in sustainability integration.

2.1.1. Formatting Sustainability within MCSs

MCSs consist of multiple structures, such as key performance indicators (KPIs) and formally stated values, created to steer and influence employees' behaviors and actions toward goal congruence (Simons, 1994) A strand of the literature supports that sustainability can be managed through organizations' MCSs (Arjaliès & Mundy, 2013; Beusch et al., 2022; Biswas & O'Grady, 2016). MCS can facilitate the integration of society's broader sustainability goals by enabling reporting, innovation, communication, and identification of risks and opportunities (Arjaliès & Mundy, 2013; Wijethilake et al., 2017). Fraser's (2012) findings further support this by stating that MCS tools that incorporate core values, such as sustainability assessment models, have been shown to advocate more reflective and inclusive mental models, which alter organizational decision-making. In this way, MCSs are identified as an essential tool for incorporating sustainability into organizations' strategy operationalization (Gond et al., 2012; Laguir et al., 2019). Following this, previous literature has focused on the MCS design (Ghosh et al., 2019).

According to research by Narayanan & Boyce (2019), Dey (2007), and Beusch et al. (2022), traditional MCSs are unsuccessful in integrating pro-social sustainability since they prioritize financial matters over sustainability aspects, favor a more commercial

interpretation of sustainability principles and are insufficient to address the complexity of sustainability operationalization. In line with this, Adams & Frost (2008) find that sustainability-based KPIs, reporting, and decision-making practices in organizations' performance measurement systems differ due to business considerations rather than moral ones.

The MCSs' ability to integrate sustainability aspects is further researched by Contrafatto and Burns (2013), who explore how the development of sustainable MCSs over time has organizational effects and, ultimately, contributes to organizational change. They identify that sustainability issues have gained more influence in strategic planning. Nevertheless, the authors state that these sustainability considerations have limits to a profit-seeking approach. Thus, it is argued that sustainability integration will be delimited due to the existing economic institutions; hence, the risk of favoring a financial objective is considerable. Beusch et al. (2022) further describe that managers with strategic responsibility tend to look at sustainability from a business case. Thus, they are focusing on how it can increase profitability by making incremental sustainability-related improvements. This aligns with Epstein et al.'s (2015) findings that managers perceive the social and environmental aspects of sustainability as a complement to the financial orientation as they are perceived as sources of innovation. Similarly, Biswas & O'Grady (2016) highlight that decision-making processes prioritize sustainability only if it does not threaten the financials.

Another important tool within MCS is the setting of goals and targets. In Ioannou et al.'s (2016) study investigating the firm's performance regarding the reduction of carbon emissions, it is found that setting targets is important when it comes to performance. It is highlighted that companies with higher targets, to a greater extent, complete their targets. However, when Durden (2008) investigates how organizations with a stakeholder approach measure and evaluate social responsibility, the study finds an absence of distinct social and responsibility goals, which leads to a shortage of social responsibility integration and unclear goals assessment and monitoring. In this, Norris & O'Dwayer (2004) detail that not linking social action to measures and monitoring systems makes it difficult to relate and reward such behaviors in contrast to traditional financial goals.

Moreover, another perspective that has been researched in sustainability integration is the effect of core values, and it has been shown to have an active role in organizations' sustainability development, as they facilitate both time and space for actors, allowing them to take actions relating to sustainability (Jollands et al., 2015). However, the findings highlight that core values do not, on their own, enable enough collective support to advance the organizations' sustainable development. Thus, actions revert to be more in line with a traditional profit-seeking approach.

To sum up, previous literature exploring how MCSs have been formatted to integrate sustainability in companies finds a financial emphasis and that a business case approach

is most commonly adopted due to the preexisting economic institution's pressures toward profitability. Further, prior research shows that there is a lack of measurable goals for pro-social endeavors and that their own core values are not enough to generate pro-social behavior. Given this background, it is interesting to understand how practices associated with MCSs influence sustainability integration, which is elaborated on in the following section.

2.1.2. MCSs in Practice

MCSs do not exist in a vacuum; rather, they are tools used to steer groups' behaviors and interactions toward a goal. In this way, this study is interested in associated practices used in and around MCSs to integrate pro-social sustainability. The findings by Maas et al. (2016) highlight that sustainability tools have often been isolated and not linked. In this, MCS practices are often a vehicle to communicate desirable behavior, and in prior research, a significant part of organizations' sustainability integration is the continual practice of communication (Arjaliès & Mundy, 2013; Beusch et al., 2022; Bui et al., 2024). To integrate sustainability communication, it has been seen in the literature that tools such as sustainability measurements facilitate the integration of sustainability into managers' work of spreading information (Bui et al., 2024). One such form of representing sustainability in accounting is carbon accounting, which introduces ideas like carbon tools as foundational transmitters for sustainability managers to communicate matters such as carbon to other actors both within and outside the organization (Bui et al., 2024). This aligns with Arjaliés and Mundy's (2013) view that communication is enabled through MCSs. Further, Beusch et al. (2022) elaborate that extensive dialogues between managers at different levels are essential in addressing challenges in organizations' value chains during sustainability integration. More specifically, intensive dialogues are significant in avoiding a marginalization of sustainability as they enable alignment of management's long-term sustainability strategy with other organizational members' short-term profitability concerns. In addition, to ensure the valorization of sustainability efforts, a committed CEO and other strategic-level management have been seen to provide a delimiting effect on sustainability marginalization (Beusch et al. 2022). This aligns with Norris and O'Dwayer's (2004) findings that perception congruence is beneficial and can be achieved by hiring executives whose personal values align with the organization.

Developing on Norris & O'Dwayer (2004), Durden (2008) asserted that effective pro-social sustainability integration requires considering aspects surrounding the formalized MCS and creating mutually reinforcing formal and informal aspects. In this, Durden (2008) proposes that the linkage of goals is the starting point for integrating social responsibility, and their monitoring can create pro-social actions. These goals need to be further incorporated into both formal and informal MCS practice. However, an

overreliance on informal control can create uncertainty about the importance of pro-social actions if they are not valorized through formal recognition.

The findings by Durden (2008) echo findings from broader management accounting literature, indicating that informal control, such as cultural and ideological steering, is important to enrich MCS structures with symbolic significance and thus create powerful instruments of control (Kraus et al., 2017). The study finds that informal control can be established by emphasizing the organizations' values, why they are important, how they make the organization unique, and by highlighting exemplary behavior. This research by Kraus et al. (2017) underlines the importance of valorizing MCSs since it enriches the objectives with symbolic significance. These findings are in line with Laguir et al. (2019), who explain that informal aspects facilitate a culture that supports the desired behavior and maintains MCSs. In this way, cultural values have been shown to have a delimiting effect on resisting the implementation of new MCS tools and practices.

To further develop the understanding of MCSs' ability to integrate sustainability in organizations, Ligonie (2021) investigates how sustainability is operationalized through practice integration. More specifically, Ligonie (2021) explores how a company gains sustainability control by putting sustainability tools into control practices. The findings indicate that sustainability practices need to be interlinked with other practices by utilizing different ways of relating them. The findings show how pre-existing MCS practices can be used to integrate sustainability as an avenue to gain support from the already established practice. In the same way, the findings detail that implementing sustainability practices can be assisted by imitating already existing practices. Further, Ligonie (2021) finds that expanding MCS practices with sustainability control tools helps in sustainability integration.

The further exploration into sustainability operationalization makes research into incentive systems interesting, which Spallek et al. (2023) consider in a laboratory experiment. The study investigates how incentive schemes can be designed to engage employees in sustainability activities. Similarly to previous research by Norris & O'Dwayer (2004), Spallek et al. (2023) find that informal aspects need to be considered. More specifically, when employees' sustainability perception is in line with organizational activities, the findings indicate that financial incentives are not necessary. On the other hand, the findings indicate that employee perceptions that are unaligned with organizational values can be steered towards desirable behavior by financial incentives. This finding mirrors previous research by Slack et al. (2015), stating that employees might engage in organizational sustainability activities due to financial gain.

Summing up, prior literature exploring the intersection of sustainability and MCSs has focused on MCSs and their associated practice's ability to integrate sustainability. In this, previous research exploring the formatting of MCS to integrate sustainability has found a tendency to favor pro-financial sustainability, which has led to the marginalization of pro-social sustainability. Further, the literature on operationalizing sustainability into

MCS practices depicts the importance of considering the surrounding formal and informal aspects that enrich the MCSs with symbolic significance.

Previous research has mainly focused on MCSs' decision-making and monitoring processes, which means that the managerial perspective has been the focus of the literature. However, there is a lack of understanding of how MCS could be formatted to operationalize sustainability strategies that engage front-line employees in pro-social behavior. Thus, there is a gap in the literature regarding how pro-social sustainability strategies are operationalized through MCS. This is interesting to study since front-line employees are a significant part of the organization's daily operations, and thus, their engagement determines the success of the organization's pro-social sustainability integration. Given this, the study aims to explore how companies that want to operationalize a pro-social sustainability strategy can frame their MCS to engage their front-line employees in pro-social behavior.

2.2. Framing Tactics

This section describes framing theory and how it is the most relevant method theory to adopt with the study's aim in mind. Then, a brief overview of how framing theory has been utilized in previous accounting research is presented. This is followed by an elaboration on the different paradigms in framing theory. The paradigms are then assessed to determine which is most suited for the study and thus selected. Following this is an expansion of framing tactics, followed by a framework facilitating the interpretation of the empirical material.

Burke introduced framing theory in 1937, which was followed by Bateson in 1972 (Cornelissen & Werner, 2014). The theory was primarily popularized through the work of Goffman (1974), who refer to "schemata of interpretation" (1974, p.21). Further this is interpreted to mean that individuals apply one of several frames to make the situation meaningful, which Åhblom explains by providing the following example of a football game:

> For example, what might be perceived as the random movements of 22 persons in a green field, will be rendered into the (more or less) meaningful activity of football by the application of a particular frame. (Åhblom, 2017, p.44)

A frame allows the individual to sort the objects that are attributable to or outside the context, which means that the frame directs the individual to highlight some aspects while other factors are given a lower focus (Åhblom 2017). In addition, the frame will ensure that the individual's actions are in line with a specific system.

Framing theory is based on the belief that an issue can be perceived from multiple perspectives and that constructing frames can lead to a wide range of implications, values, and applications (Chong & Druckman, 2007). The theory is interesting for those studying

group conflicts, negotiations, and interactions (Dewulf et al., 2009). This means that framing theory is widely used in many fields of literature, ranging from social sciences to journalism. In the broad management literature, it has been utilized to analyze managerial cognition, decision-making, and organizational change by focusing on internal and external strategic processes of invoking meaning (Cornelissen & Werner, 2014). In management accounting literature, framing theory is not a new concept and has been effectively used to enrich the insights concluded from empirical material in previous research. This can, for example, be seen in how it has been used to understand accounting numbers' role in performance discussions (Goretizki et al., 2018), to understand tensions and contradictions between the meaning of carbon accounting (Ascui & Lovell, 2011), and the increased focus on shareholders' influences on the development of management control practices (Yang & Modell, 2015). In this, framing theory has been shown to provide a valorizing lens to analyze accounting research. Thus, framing theory is valuable when constructing a theoretical lens to understand how MCSs can operationalize sustainability strategy since it facilitates the understanding of group interactions and perceptions from multiple perspectives.

This spreading interest and use of framing theory has resulted in an overflow of definitions, which is leading to confusion in the literature (Dewulf et al., 2009 refers to Benford, 1997; Entman, 1993; Hart, 1996; Steinberg, 1999). To resolve the issue of excess definitions, Dewulf et al. (2009) recognize two paradigms within framing theory: the cognitive approach and the interactional approach. The cognitive approach is the memory structures that support individuals in organizing and understanding new perceptual information by applying it to existing categories of reality (Minsky 1975, cited by Dewulf et al. 2009). Further, under this perspective, frames are believed to be relatively static over an extended time (Dewulf et al., 2009). In contrast, the interactional perspective sees frames to be constructed by many combined elements during a continual communication process (Gonos, 1977, cited by Dewulf et al. 2009). Furthermore, the framing of a situation can change or evolve during short interactions as the understanding of the situation is co-created (Strokes & Hewitt, 1976, as cited by Dewulf et al., 2009). Further, the concept framing is more suitable in this interactional domain, as it captures the dynamic processes of negotiators' or participants' interactions (Dewulf et al., 2009).

MCSs are argued to facilitate realms of interaction that have the objective of ensuring organization-wide goal congruence (Otley, 1999). Hence, MCSs aim to align the employees' behavior with the firm's interests. Thus, the use of MCS appears mainly in an interactional environment rather than in a situation where employees try to understand the context by applying their pre-existing frames. Given the differences between the two paradigms and the paper's purpose of studying MCSs to influence behavior, the study draws on the interactional perspective within framing theory to create a theoretical lens.

Moreover, as framing occurs in interaction, deciding on the participants for this study's framing process was necessary. First, Executives and managers responsible for designing

and maintaining the MCSs and associated practices are of interest since they focus on interaction and practices of invoking meaning; in addition, as framing occurs in interaction (Dewulf & Bouwen, 2012), the other participants of the framing are seen as the front-line employees.

As the study positions itself within the interactional paradigm, the concept of framing is of more interest. In this setting, frames are perceived as "communicative devices that individuals and groups use to negotiate their interactions" (Dewulf et al. 2009, p. 160), while framing is described as "the shaping of meaning in ongoing interactions "(Dewulf et al., 2009, p. 162). Framing thus entails agency, which indicates the aim of one's interests (Kaplan, 2008, p.730, cited by Goretzki et al., 2018). In this pursuit, framing tactics are used to initiate change or direct individuals' interpretations (Cornelissen & Werner 2014). For the aim of this study, framing tactics are deemed to be a central concept since they influence how and when framing occurs and what frames are enacted. Two tactics outlined in Goffman's (1974) work are concepts of cueing and anchoring, which Dewulf et al. (2009) argue to be within the interactional paradigm. Thus, the two following framing tactics, cueing and anchoring, are elaborated.

Cueing is introduced as a cue by Schelling to describe the existence of coordination of people's behaviors. One illustration of cues is "finding the key-or rather finding *a* key-any key that is mutually recognized**"** (1960, p.57 as cited by Vollmer, 2019) to identify the expectations. The concept of cues is later used by Goffman, stating that "cues will be available for establishing when the transformation is to begin and when it is to end, namely, brackets in time, within which and to which the transformation is to be restricted" (1974, p.45). Thus, Cueing occurs through cues, which are symbolic tools that signal a change and that a new frame should be enacted (Goffman 1974). Cues are material and observable embodiments of frames used in interactional framing, and cued frames are relatively stable across time (Åhblom, 2017). Vollmer (2019, p.20) explains that the cues entail the expectations of how one should act and that these lead to coordination of people's behaviors. Cueing is therefore deemed to be of interest for this thesis since it facilitates the understanding of how different changes of frames are conducted.

In describing anchoring of activity, Goffman (1974) begins by stating that individuals "given their understanding of what it is that is going on, individuals fit their actions to this understanding and ordinarily find that the ongoing world supports this fitting." (1974, p. 247). Further, the frames' relation to the world is complex, and frames can be used in multiple situations to seek meaning (Goffman, 1974, p.248). The concept of anchoring is further elaborated by Åhblom (2017, p. 49) as "the process that establishes relationships and linkages in framing, even in the cases when the relationship established is that of a demarcated border of what is not." Thus, anchoring is a framing tactic defined as the linking process between multiple frames to pursue contextualization.

Further, within anchoring, the frames can be arranged in several ways, and the framing tactic is thus, in this thesis, seen as an umbrella term. Åhblom (2017, p.49) describes anchoring as a sequential ordering of frames in "the process whereby participants order multiple concurrent frames in a situation into a single laminated frame with different layers." This ordering is then explained by drawing on an example from Beunza & Garud (2007, as referred by Åhblom, 2017), which illustrates how financial analysts define a company by first using a categorization frame, then linking it to an analogy frame and lastly bridging it to a financial metric frame. Åhblom (2017, p.49) underlines that this anchoring of equal frames is understood "as different layers, with a particular order of sequence among them," which this study defines as the sequential ordering of frames.

Moreover, frames can be arranged by combining multiple frames into one amalgamated frame (Cornelissen & Werner, 2014). This leads to a hybrid frame that entails components from all of the frames, which is called frame blending (Faconnier & Turner, 2002, as cited by Cornelissen & Werner, 2014). Thus, frame blending is the process of combining several equal frames into one amalgamated frame. Frame blending is tied to the cognitive paradigm; however, drawing on symbolic interactionism (Werner & Cornelissen, 2014), it is argued that frame blending can be applied in the interactional perspective since meaning is created through human interaction, such as through language and symbols.

Consequently, the study uses the theoretical lens of framing tactics to understand how MCSs can frame pro-social sustainability operationalization. More specifically, the study analyzes how MCSs and associated practices are framed to valorize the engagement in pro-social behavior among front-line employees. An overview of the conceptual framework used in the analysis is presented below.

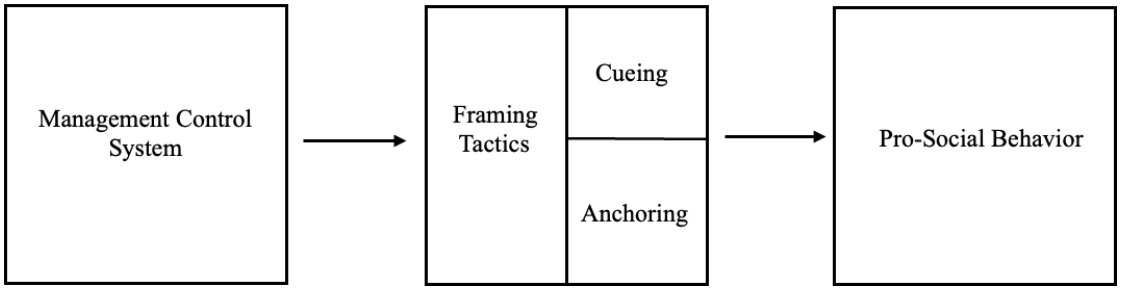


Figure 1. MCSs' framing of pro-social sustainability operationalization.

3. Methodology

This section outlines the research methodology and design chosen in the paper. The first subsection regards the research design by presenting and motivating why it was chosen. Thereafter, the following subsection defines the empirical setting by elaborating on the case background. Subsequently, the next subsection presents the empirical material collection process, which is expanded with three sections in this subsection, each regarding one particular collection method. Then, the following subsection handles the selected approach to empirical material analysis. Lastly, the final subsection presents a reflection of the quality of the collected material.

3.1. Research Design

As depicted in the previous section, framing theory is applied as a theoretical lens to study interactions with MCSs and associated practices**.** In this, we take a pragmatist perspective, emphasizing that truth is constructed through collaboration in human settings. Given this perspective, we acknowledge that several truths exist. However, we argue that some explanations of reality are more reasonable than others (Lukka & Modell, 2010). A qualitative approach is suitable for the study's aim as it seeks theoretically valuable interpretations (Vaivio, 2008). This study falls into the classification of interpretative research since it seeks an interpretive understanding of how people establish and sustain their perspective of reality (Neuman, 2000, p.71). By adopting an interpretative perspective, we may generate an understanding of how organizations use MCSs in their processes toward sustainability.

3.1.1. Case Study

This study examines the phenomenon of sustainability integration to comprehend how MCS can operationalize sustainability strategies. In order to pursue a deeper understanding of MCSs, a single case study was conducted. Further, an explorative approach enriched the understanding of how MCSs might facilitate or hinder sustainability integration by enabling the depiction of MCSs in practice. Moreover, an opportunistic choice of case company was made since it gave the study comprehensive access to empirical material in food waste management, which is known to demonstrate both pro-financial and pro-social sustainability aspects (Papargyropoulou et al., 2014). More specifically, Papargyropoulou et al. (2014) outline that surplus prevention is the most economically attractive option. This is followed by distributing surplus to people affected by food poverty and converting food waste to biomass. Thus, food waste management is inherently concerned with environmental, social, and economic aspects. Given this, the food waste management context, with its inherent sustainability aspects, is believed to facilitate a theoretical generalization. In this paper, surplus minimization is

defined as pro-financial sustainability due to its direct link to profitability, whereas donations are defined as pro-social sustainability because they are less financially tied.

Foodie, the case company, is a privately held international food and beverage office solutions provider. As the company has grown considerably over the last decades, the MCSs have developed. This paper first explores the leadership team and strategy documents to give a more general picture of Foodie. The executive perspective gives the backdrop for the subsequent delimited research into the food business area. The exploration into the business area is on three different hierarchical levels, where the Head of the Business Area is a part of the leadership in Foodie's executive team. In total, three organizational layers are explored: the leadership team, middle managers, and front-line employees. A representation of Foodie's organizational structure can be seen below.

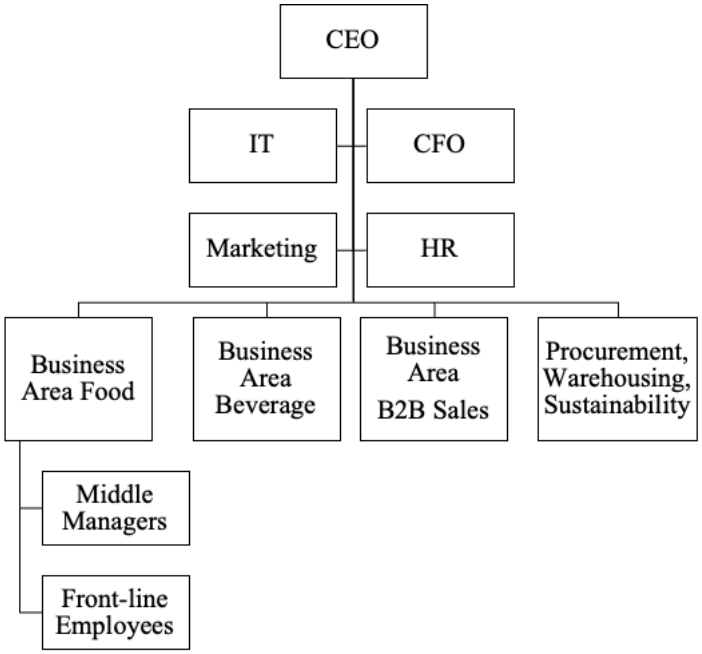


Figure 2. Simplified organizational structure created from notes.

The leadership team has the typical responsibility of C-suite executives, who establish a strategy to steer the company toward achieving the goals set by the board. The middle managers are responsible for operationalizing the leadership team's directions in communication and actions such that front-line employees act desirably. For middle managers, this includes, for example, interpreting strategy presentations given by the leadership team and further communicating the most critical information to front-line employees. In the food business area, the middle managers are also responsible for a geographic area wherein they schedule frequency and routes for front-line employees' store visits. The front-line employees' responsibility is to take care of stores, which includes ordering inventory, surplus management, and store presentation.

3.2. Data Collection

The empirical material has been sourced through interviews, observations, and reviews of organizational documents to capture a more nuanced picture of the research phenomenon.

3.2.1. Semi-structured Interviews

Semi-structured interviews were conducted to explore how the MCS is perceived and how Foodie works with sustainability. The study has been restricted to the regional Swedish operations with a focus on the Stockholm area. This regional limitation has been decided since the case company's headquarters is in Stockholm, and a significant part of the business is conducted in the area. Even though it was a selection of convenience, this allowed us to conduct almost all interviews in person. Further, the semi-structured interviews were carried out using an interview guideline (Appendix 1). This ensured all the essential topics were covered, kept the questions open to promote examples, and the possibility of asking follow-up questions in the research interviews (Qu & Dumay, 2011).

To ensure that the empirical material reflects a representative part of the organization, interviews were conducted with a representative part of the leadership team, middle managers, and front-line employees. Between February and March 2024, 28 interviews were conducted, eight with the leadership team, three with middle managers, and 17 with front-line employees. More interviews were intended, but they were not conducted due to scheduling issues, declined offers, and other circumstances. When deciding who to interview among front-line employees, every person was allotted a score from 0 to 100 points, dependent on two equally weighted variables: degree of surplus in relation to delivered and degree of donated in relation to surplus. After assigning these points, all front-line employee was ranked with 100 being the max and 0 being the minimum, which was done to create different groupings: high performers with good scores in both variables, mixed performers with mixed scores in the variables, and low performers with poor scores in both variables. Grouping the front-line employees into three groups, depending on their performance, allowed the capturing of varied perspectives among front-line employees, leading to a more nuanced understanding. This enabled a clearer view of what drives engagement in pro-social behavior among the front-line employees.

All interviews (Appendix 2) were scheduled for a minimum time allotment of one hour, and all interviewees were given the same information and accepted to have their voices recorded. Information that was given out before the interview was, for example, that the interview would be conducted in Swedish and, if cited, would be translated into English and that the interviewee would have the opportunity to confirm that they have been accurately represented in the translation. The study was described as researching how organizations integrate sustainability in practice. This way of starting the interviews was designed to ensure that the interviewees felt secure and did not get the impression that the

company was evaluating them. This was especially considered, as one of the authors has prior working experience with the company's leadership. The independence of the paper was emphasized by clarifying that the study was of academic interest and not on behalf of the company. For example, to guarantee this, the other author was responsible for steering the course of the interviews.

Furthermore, it was decided to change the order of the questions when interviewing front-line employees compared to the interview guidelines (Appendix 1). When interviewing the front-line employees, the questions regarding food waste management were asked first instead of the questions relating to the MCS. This reordering was done since it was believed that it would support a more active discussion.

Table 1. Summary of Interviews

Group	Quantity	Average time
Leadership Team	8	43 min
Middle Managers	3	53 min
Front-line Employees	17	27 min

Note: The table provides a summary of Appendix 2

3.2.2. Observations

Observations were conducted to capture unstructured interactions and contextualize the behaviors and practices referenced in the interviews. This allowed for a broader and more nuanced understanding. The observations were both made in person and digitally and took place during visits to two of the offices during the information-gathering process. In addition, we took notes on observable interactions, behaviors, and communication. This was not limited to individuals' behavior but also contained visible artifacts and digital messages on screens and the internal database. The observations were done on differing hierarchical levels, for example, the leadership team's monthly review meeting, middle managers' weekly meetings with front-line employees, and the monthly meeting in the food business area. Less structured observations were also made throughout the information-gathering process.

Table 2. Observations

#	Observations	Duration	Date
1	Weekly meetings (online)	15 min	07/03/2024
2	Executives monthly review meeting	4 h	11/03/2024
3	Monthly meeting (online)	43 min	10/04/2024
4	General office observations (headquarter)		23/02/2024 – 06/03/2024
5	General office observations (store office)		21/02/2024 – 27/03/2024

3.2.3. Document Review

Organizational documents were reviewed in addition to the interviews and observations to gain an understanding of the information being referred to during the interviews. The document review covered publicly accessible reports to confidential strategic documents and information. Table 3 shows the documents reviewed.

Table 3. Documents

#	**Document**
1	Company Presentation
2	Strategy Presentation
3	Internal Database
4	Sustainability Report 2023
5	Commission Table Front-line Employees

3.3. Data Analysis

As this study adopts a pragmatist view and develops interpretations from this perspective, an abductive process is supporting since it facilitates interpretive research to seek an understanding of the empirical observations throughout the research process (Lukka & Modell, 2010). Dubois & Gadde (2002) describe the main characteristics of the abductive approach as the constant movement between the empirical material and theory, thereby creating a process where the empirical material allows for redirection of research issues of interest and theoretical foundation.

The abductive approach was especially helpful in developing the theoretical lens, as the empirical material clarified that framing was noticeable in Foodie's MCS, thus leading to framing theory being considered relevant. Further, it was decided that using the concepts of framing tactics would help in understanding the empirical material. Alongside this, the research question was revised to follow the development of the empirical material as well as the theoretical framework.

The first step in the process of analyzing the data was to transcribe the interviews. The transcription of the interviews was made close to when the interviews were held, often the same day, allowing us to keep up with an abductive approach as it enabled us to spot findings that might be of importance in the following interviews. Moreover, the transcriptions of the interviews were made in Swedish, and the quotes used in the study were translated into English. When translating, the focus was on keeping the original meaning while still trying to do a direct translation, and when it comes to idioms, trying to find a matching expression. In the cases where it has not been possible to find a suitable expression, a direct translation has been made.

The data analysis used a thematic approach (Braun & Clarke, 2006), which means that themes were identified in the empirical material. In the study, the thematic approach enabled an easier grasp of the empirical material by identification of patterns and revision of the theory to better match the evolution of the data.

Following a thematic approach, the data gathered from the interviews was first grouped after the interviewee's positions in the case organization (Figure 2). This division of the data gave an initial understanding of how the different levels within Foodie perceive Foodie's MCS and sustainability efforts. Thereafter, the data was sectioned based on the themes such as goals, responsibility, and culture. These themes further allowed the identification of both confirming and contrasting views.

While writing from a thematic narrative, framing was identified from many angles, and it was thus decided that the method theory's lens, framing theory, was utilized in the concluding discussion. The empirical findings are used to showcase the different identified themes in a multidimensional picture of the MCS's sustainability operationalization. The concluding discussion uses the theoretical lens developed to understand how different framing tactics are used to create a culture that promotes pro-social and pro-financial behavior and where this positions the thesis to previous research in the domain theory of sustainability and MCSs.

3.4. Reflection of Research Quality

In the pursuit of good qualitative and trustworthy interpretive research, the criteria of authenticity and plausibility are essential (Lukka & Modell, 2010; Bryman & Bell, 2011, p. 396-399). In this, multiple realities have been given a voice to increase the authenticity of this study. On the other hand, the pursuit of high plausibility has necessitated suppressing unlikely voices so that the most likely realities are given the most attention. This creates a tension between these quality markers, which the study has aimed to balance in line with the adopted pragmatist perspective.

Authenticity has been addressed by including quotes from different groups and individuals to allow the reader to grasp the material in its entirety and differing viewpoints. Secondly, to fairly represent the different viewpoints expressed by the respondents, all translations of quotes have been checked with them to guarantee that their statements have the same meaning in the English version.

Simultaneously, plausibility has been addressed by thematically presenting the respondent's quotes and clarifying the commonality of the responses, which is in line with the pragmatist perspective. Additionally, the empirical material has been presented in different groupings to contextualize the responses, allowing for easier pattern recognition.

4. Empirical Findings

This section comprises the study's empirical material. First, an outline of Foodie's history and goals provides a backdrop for the MCSs. Second, a depiction of the identified MCSs and practices is presented to showcase their design and use. Subsequently, multiple perspectives on the MCSs and associated practices are detailed to understand how different employees interact with and think about them. Lastly, a description of the culture underpinning the case organization's MCSs is given to contextualize employees' behaviors and opinions.

4.1. Foodie: Strong Growth, High Ambition & Responsibility

Foodie has recently had a powerful growth and aims to continue the growth journey. As the CEO explains, the owners' goal with the company is to "We shall create a world-class company. It shall be best in class. There are high ambitions for the company." It is also clear that to become "best in class," the company needs to have an engaged workforce. The Head of Sustainability explains," "it is a realization we see, that we do not have 100% commitment, but we must create it otherwise we will never reach our goals". To foster an engaging workforce, the core company values, courage, quality, and customer focus are described as critical, which can be seen in the following example by the Head of HR: "About courage, that we dare to set stretch goals that might feel completely absurd, like when we put the climate neutral goal to 2025." The Head of Business Area Beverage explains the use and impact of ambitious goals: "High ambitions make us take decisions that might otherwise not have been made if we had thought business as usual." The importance of ambitious goals is described in the following quote:

> I think that it identifies many of us and our values. We must dare to stretch ourselves. Setting unambitious goals will not make us set stretch goals, and then it will not be done. What gets measured gets done. (Head of HR)

The ambitious goals can be seen throughout the company. For example, Foodie says they should "already be climate neutral and climate positive by 2025" (CEO) and have 100 percent satisfied consumers and 100 percent committed employees. These targets do not leave room for compromises and are expressed as steps that Foodie should be reaching rather than an optimistic goal. Furthermore, high goals are seen as a way of keeping the employees "alert" (CEO) which is coupled with the core value of courage and a management philosophy of "freedom under responsibility" (Head of Sustainability). This means that all employees can act independently but are always responsible for their decisions. This management style prefers a "wrong decision to be taken rather than no decision" (Head of Sustainability). This view of responsibility and making own decisions is illustrated in the following quote:

> Yes, indeed. We are entirely convinced that you know your work best. Instead of someone else sitting and trying to figure out what someone else is thinking and then deciding, do it like this. But usually, it is in the details. How are front-line employees working? How am I working daily? Then, I think you are responsible for evaluating your options and making decisions even though they might sometimes be wrong. Then, you can learn from your mistakes and communicate them. I think we have done it like that since then; you have a force in the company, which I think many people appreciate. Instead of just talking and nobody feeling it. (Head of Sustainability)

Overall, management agrees that the responsibility for food waste management and sustainability is an organizational-wide matter. However, the leadership team states that responsibility for food waste management is perhaps seen differently on other organizational levels, as "the front-line employees probably see themselves as fully responsible" (Head of Sustainability).

Moreover, as part of their food waste management strategy, Foodie has taken the decision to donate as much as possible and secondarily send non-donatable surplus to become biofuel. This requires Foodie to" take the costs for delivering the donations" (Head of Business Area Food) and they have decided that one of the front-line employees should make the donations, which are done voluntarily as paid overtime. Furthermore, the front-line employees are responsible for making donations of the food surplus and must register it at the end of the day.

During the interviews with the leadership team members, a frequently addressed subject is the importance of "ownership" (CTO) and the fact that people need to take responsibility for specific questions. Therefore, the responsibility for the questions relating to food waste management is ultimately seen as strategically belonging to the Head of Sustainability and operationally at the Head of Business Area Food. The importance of accountability is underlined in the following quote:

> But I think you get the power from the whole and get more engagement since if you make more people feel ownership regarding something, then, at least in my mind, they will be more engaged. (Head of Sustainability)

The middle managers are responsible for further communicating Foodie's strategy, including sustainability, through a presentation provided by the leadership team. Thereafter, the middle manager's job is to condense the material and pass it on to the front-line employees. The material that needs to be compressed is rather extensive, and the presentation is nearly 100 pages long, in English, and uses typical business jargon. This activity is in line with how the middle managers describe their role, which is to make the front-line employees' "work more efficient" (Middle Manager 1) and supply the front-line employees with the right "conditions" (Middle Manager 3) for doing their work. A part of this work is conducted during the middle managers' weekly meetings, which can be understood from the following:

> But in all cases, we have weekly meetings where we actually communicate the information that we have been given. We filter it and then communicate it further so that we are not some kind of speed bumps in the information flow. Instead, we just receive information from someone and continue spreading the word. (Middle Manager 1)

To sum up, Foodie has established clear ownership and responsibility in all strategic areas, such as sustainability, to ensure progress in strategy operationalization.

4.2. Articulating Sustainability in Foodie's MCS

First of all, it is made clear by the Head of Sustainability that integrating sustainability requires metrics to remove the defuse nature of sustainability, which is expressed in the following: "Having clear goals has been decisive; otherwise, it becomes fuzzy, and you do not know where to start. Thus, we have extremely clear KPIs and activities." The Head of HR's quoting underlines this outlook, "What gets measured gets done." Accordingly, clear goals are seen to be essential for evaluating the performance and understanding of sustainability. When discussing the goals and KPIs with the management team, it becomes clear that they find it simple to understand them and further relate them to the organization's overall strategy. They say this is because "I am setting them, or at least involved in setting them" (CTO).

Foodie has metrics that are related to both pro-environmental and pro-social behaviors. One pro-environmental metric in the food business area is surplus, which refers to the products delivered but not sold, excluding stolen goods. This metric measures material efficiency and has a direct financial impact on the firm's bottom line. The company values this metric as crucial for its survival, as expressed by the CEO:

> In actuality, steering against food waste is a really difficult question in one way and very easy in another since it also has such a major financial impact on us. It is not just a fuzzy sustainability goal; instead, it is actually for us to be a profitable and sustainable long-term business. We must always work to reduce our food waste. For our competition internationally, it was what made them go bankrupt. Food waste is one of the main reasons they cannot make it since it becomes too costly. So, we have set very clear goals regarding that. (CEO)

On the other hand, the pro-social metric is the degree of surplus that is donated. This metric has no direct financial links and is pursued due to its societal benefits. The perspective of doing social good is dominant but not the exclusive perspective in the firm. This can be seen in the response from the Head of the Business Area Food below:

> Yes, but it is really that way. Then sometimes, you can be terrified when facing the truth and looking into our food waste container. (Head of Business Area Food)

This feeling of unease is further explained in the following quote:

> For me, it is enough to go out and look at our food waste container, which I have done a lot for many years since I have been working here for a long time. I remember when I started working here as a front-line employee. I mean, even now, you can drive early in the morning, and you'll see homeless people without food for the day. Knowing that our food waste could feed so many mouths in need is a major motivator, at least for me. (Head of Business Area Food)

On the other hand, the sustainability actions made are as easy to communicate. The Head of Marketing problematizes the communication of sustainability efforts, stating that communiqué efforts to strengthen Foodie's image always need to be evaluated against the risk of being accused of greenwashing. The fear of greenwashing is highlighted in the following:

> Sustainability is a key priority for us. However, communicating about our sustainability efforts requires careful balance to avoid misconceptions or accusations of greenwashing. We do not claim to be the most sustainable company where sustainability dictates our strategic decisions. Instead, we emphasize that making sustainable choices within our operations is a natural part of our approach, wherever feasible. (Head of Marketing)

In the above quote, the Head of Marketing perceives greenwashing as a "syndrome," making it sound like an unintended condition. This attitude is a stark contrast to how willing Foodie is to communicate financial targets. This can, for example, be seen in the level of specificity that is used when communicating the goals, financial goals have clear KPIs in the goal formulation, while sustainability goals are expressed in words such as "to become climate neutral" (Foodie's Company Presentation).

4.2.1. Incentivizing & Showing Sustainability

Incentive structures are created and maintained to create desired behaviors aligned with the metrics: sales, surplus, and donation. The leadership team of Foodie explains that their incentive scheme combines the firm's overall results and more specific metrics tied to their role and focus area. The front-line employees' compensation is based on their monthly sales and surplus levels on an individual basis. However, to be entitled to the commission, the front-line employees must fill a sales quota, while not exceeding a surplus target. The individual commission from the sales decreases as the surplus increases. The incentive scheme for the front-line employees is constructed such that one increasing step in the sales latter does not compensate for a higher step in surplus (Figure 3). Thus signaling that more attention should be spent on surplus rather than sales. Similarly, donations do not impact front-line employees' commission, and consequently, there is no indication that front-line employees should be financially rewarded for donations.

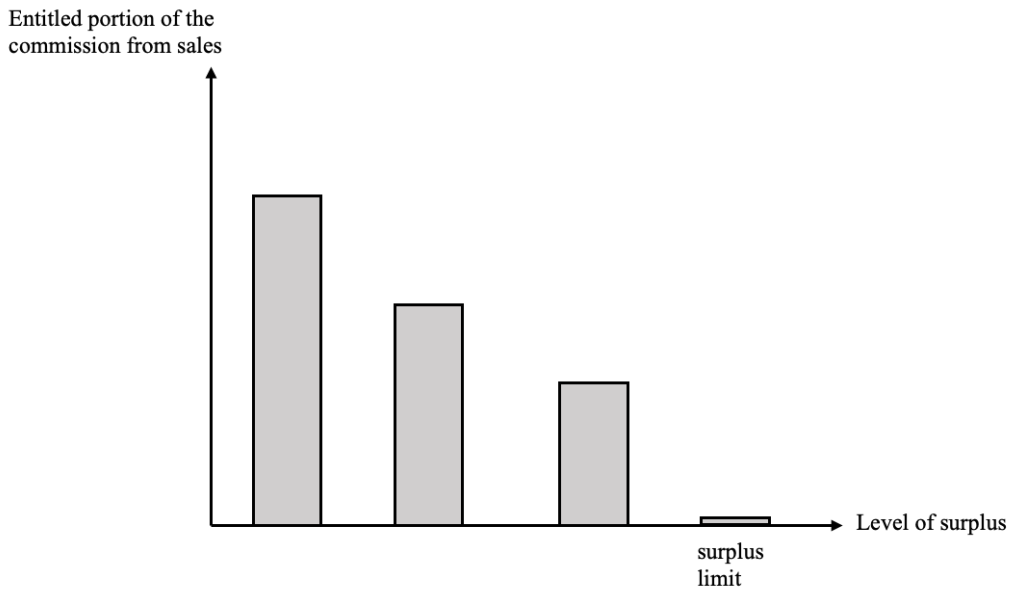


Figure 3. The front-line employees' commission system illustrated, dependent on sales and surplus levels.

In addition to financial incentives, the business area has created a structure where front-line employees are highlighted for embodying the firm's core values, which hence will be called employee of the week or month. The employee of the week is chosen by the previous front-line employee who received the award, while management in the business area chooses the employee of the month. The Head of the Business Area presents the employee of the month during the monthly meeting, where motivation in accordance with the core values is provided and followed by a picture of the chosen front-line employee. In contrast, the employee of the week is briefly mentioned at the end of the weekly meetings, and even though the coworker motivates the nomination of their colleague, there are no clear criteria behind the award.

The initiative to select employees of the week is a teambuilding activity aiming to increase the sense of community at Foodie, which becomes crucial as the front-line employees describe their work as rather lonely, as can be seen in the quote below:

> But working here is quite special. I must say, I mean, I have never had a job where I meet my colleagues this little. So, it is quite difficult to gain connections within the company. Luckily, I already knew quite a lot of people. No, but if I had not known anybody, it would have been difficult since you might meet each other for maybe a quarter-hour per day; otherwise, you are out on your own on the field. (Low Performer 2)

To evaluate front-line employees' performance, Foodie uses metrics for sales, surplus, and donations, which are generated individually for each front-line employee and can be accessed through an internal database. The database can be accessed through computers

in a lounge area in the office dedicated to front-line employees. Most computers are in this lounge, but a few numbers of computers exist in secluded offices. However, the metrics are visualized in different ways and from different views. The surplus measure is displayed next to sales data and is calculated as a percentage. On the other hand, donations are viewed differently and are shown as a nominal number of donated articles. When talking to the Head of Business Area Food, it is clear that the donation percentage calculation is a manual process with no native support in the structure. The splash page and main view used in the food business area is a sales page that ranks every front-line employee after their sales performance. On this page, information such as surplus can be located, and all employees in the business area can dissect both sales and surplus. When looking at the page, the viewer can easily discern who performs best and how they are

Name	Sales	Surplus
Front-line employee X	XXXX	XX%
Front-line employee Y	XXXX	XX%
Front-line employee Z	XXXX	XX%
…	…	…

positioned in the group.

Figure 4. Illustration of Foodie's database

Surplus is clearly linked to the financial survival of Foodie since it measures "efficiency" (CEO). This emphasis can be seen in how the incentive structure of the front-line employees is strongly tied to this measure. On the other hand, pro-social metrics such as surplus donations are not tied to the incentive structure. However, both are used to evaluate the performance of front-line employees. In the case of financial metrics, these are deemed to be self-governing from management due to their impact on the financial incentives, which can be seen in the following quote:

> Then, we have connected surplus to incentives, so a large focus is already on it. (Head of Business Area Food).

The perception of self-governance does not hold in regard to non-financial behaviors. These are seen as rather unclear, and it's necessary for management to engage their employees in the desired direction. Therefore, Foodie makes significant efforts, such as employee of the week and month, to highlight these behaviors in meetings and internal forums, which will be elaborated in the following section.

4.2.2. Meetings: A Forum for Visualization & Valorizing Sustainability

Weekly and monthly meetings are conducted to emphasize the desired behaviors of front-line employees. The weekly meetings are short, scheduled at a maximum of 15 minutes, but when observed, are usually under 10 minutes and start with the phrase "this will not take so long" (Middle Manager 3). The middle managers hold these meetings online at different times during the day. One of the weekly meetings observed was scheduled during typical office lunchtime when most front-line employees were out working in the field. Almost all attendees had their cameras on, however it was evident that they were not paying full attention to the meeting as the front-line employees were not seen in the picture. The meeting started with the middle manager saying. The weekly meetings mainly cover information relating to everyday operations, such as new products or logistic changes. As previously described, the employee of the week is announced at the end of the weekly meeting. It is worth mentioning that when observations were made at Foodie, it was noticed that the weekly meetings do not occur weekly. Instead, they were very seldom, which showcases the middle manager's prioritization of the weekly meeting.

> We have often weekly meetings with our groups, but they do not always happen. They are often through teams since everyone is out on the field. We are trying to find solutions to be more in-person and gather all of us in a room. But it is difficult to find a time that works for everyone. But in all cases, we do it once a week where we communicate the information that we actually have gotten communicated. (Middle Manager 1)

In contrast, the monthly meetings on an operational level are mainly conducted in person and held primarily by the Head of Business Area Food. During these meetings, Foodie's overall results, such as sales and food surplus, are covered, and the employee of the month is announced. Also, under the monthly meetings, time is spent reviewing the complete and individual donations made. The front-line employees' contributions are presented individually for the previous month and the year. The level of donations is displayed through diagrams (Figure 6) where the names of the front-line employees are shown. This contrasts with the demonstration of the surplus levels of front-line employees, which are displayed based on the number attributable to the front-line employees. Further, in the diagrams of the surplus levels, there is a line indicating the target level, which does not exist on the diagram displaying the level of donations. When presenting the donations diagram, the Head of the business area food links the percentage to the number of products donated. It states that "Even though XX percent is not that high, it accounts for XYZ products." (Head of Business Area Food).

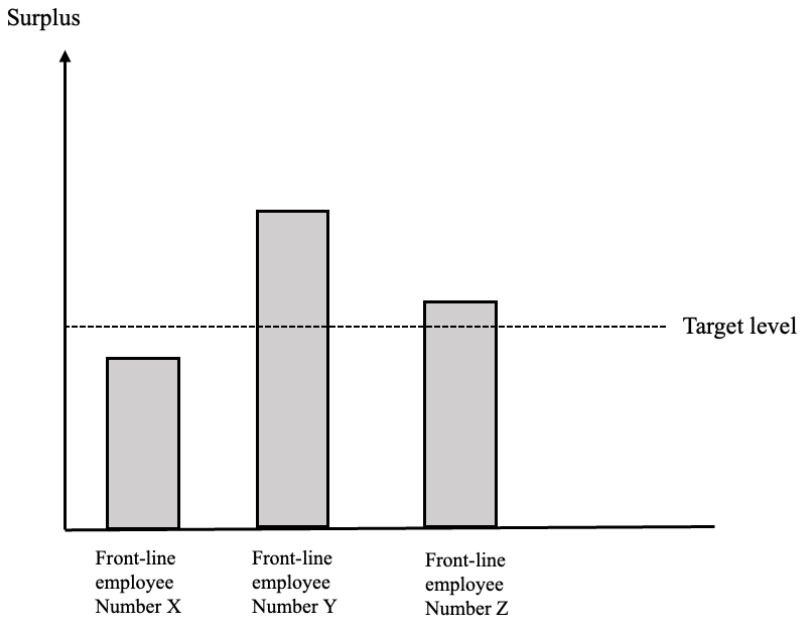


Figure 5. The above figure illustrates the surplus level for three fictional front-line employees. Each employee has a bar for their surplus that can cross a line with the surplus target. This indicates whether the employee has maintained the limit or is exceeding the surplus budget.

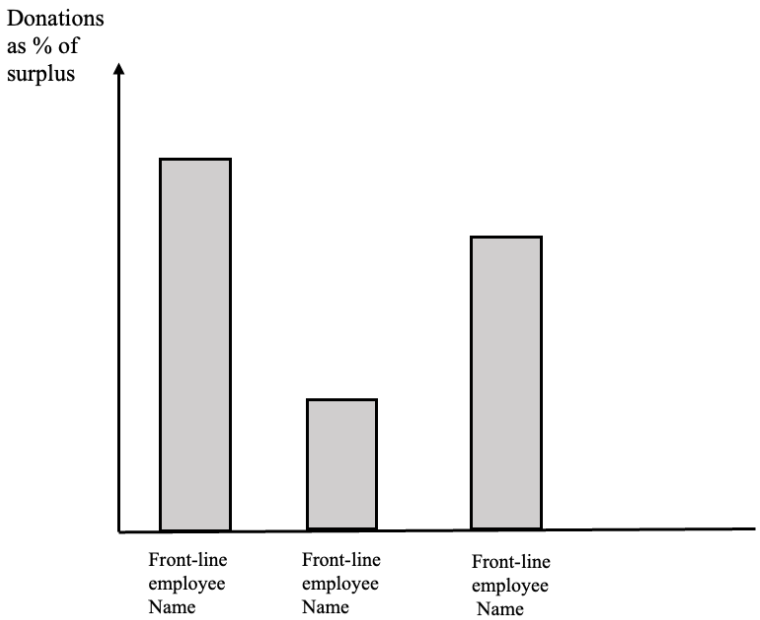


Figure 6. The diagram above illustrates the donation levels of three fictional front-line employees. Each bar represents an employee and the percentage of their surplus donated during the month.

Before moving to the next subject, the Head of Business Area Food expresses a "thank you to all" the employees who contribute to the donations, especially those who help by delivering the donations. At last, the chief ends by saying, "kudos to you,", which expresses praise to the ones it is directed towards.

More time is spent acknowledging the front-line employees who deliver high donations and make them possible in other ways, while less time is used to highlight individuals who have low donations.

> [During the monthly meetings, a billboard shows how all front-line employees are positioned in donations.] A top 3, we call it, and then we give a passing on to those who are located a bit lower, but in those cases without stating their names off course, but here we have room for improvement for those and for those of you who are located a bit worse need to step up a bit. (Middle Manager 3)

The presentation of the donations during the monthly meetings is the primary way the donation statistics become available for the front-line employees. Beyond this, the recent meeting statistics can be viewed occasionally on TV screens near the computers where the front-line employees can check their sales and food surplus. Otherwise, the statistics regarding the donations are rather complicated to find, compared to the sales and food surplus statistics, as it requires one to combine several views in their database, manually match the numbers, and then, in the end, make the final calculations to see the donations as a percentage of the total food surplus. Thus, the process of checking the donations becomes highly technical and time-consuming. Given this, the process of viewing donations has become almost restricted to the monthly meetings.

> Absolutely we also point it out more in these meetings. What is it called? Yes, but it is this so many products. This is what people now register. Now we take these products and know what we delivered to the food bank. The amount you donate is compared to how much you register as waste and is then calculated in a percentage, which is then communicated monthly. It can be seen on a billboard during the monthly meeting or on the screens here in the office. So, everyone sees who is at the top and who is at the bottom. Every front-line employee's names are displayed, even the additional resources. If you see that you are on cero percentage even though you know you have donated, you have been sloppy and not registered your donations. Then, it might be misinterpreted that you have not donated, and then you get a kick in the back to donate. First of all, it might have been that you did not register your donation, but now it needs to be registered. (Middle Manager 3)

Moreover, during the study, an additional meeting was held between the Head of the Business Area Food and the front-line employees, who had a low percentage of donations. The purpose of the meeting, described from the Head's view, was to gain an understanding and have an open discussion regarding why they were not making donations. During the meeting, it was acknowledged that a few did not fully understand the process of registering the donations, thus indicating that they might be making more donations than the statistics show. Also, some employees stated that they did not

understand how Foodie benefits from donations. The Head of the Business Area Food describes that due to the meeting, one of the participating front-line employees stepped up and became the first at Foodie to donate 100% of their food surplus. However, some of the employees attending the meeting did not donate as much as desired in the following weeks. Thus, the fallout of the meeting was diverse. Nevertheless, donations are clearly a measure that the Head of Business Area Food monitors and takes into consideration for evaluating the front-line employees, which can be seen in the following:

> Yes, at least right now since we are looking at it. The good thing about donations is that everyone can participate. Everyone has surplus, there is something that we easily can observe. It doesn't matter if you have a little or a certain type of surplus, as we measure the amount of surplus you choose to rescue, and in that aspect, the conditions are the same for everyone. No one can claim to have an advantage or disadvantage. (Head of Business Area Food)

4.3. Approaching MCSs: A Multidimensional Perspective

The perspectives of middle managers and front-line employees are presented hereafter to better understand MCSs and associated practices reception. This starts with the middle manager's perspective on their role and responsibility and continues to front-line employees. First, the middle managers at Foodie describe their role as supporting the front-line employees in their daily work by acting as a "sounding board" (Middle Manager 3).

They explain that they also have a commission structure based on their group's front-line employees' performance, which they find difficult to influence directly. This can be seen in the following quote by one of the middle managers:

> I only affect the results indirectly. I can sit here and bash my head bloody without my actual message reaching all the way since someone else needs to do the job for my numbers to look good. (Middle Manager 1)

As previously described, the middle managers are responsible for filtering and passing on the information to the front-line employees. However, the empirical material indicates that communication is not always successful, for example, the sustainability strategy. In general, the front-line employees could not provide their thoughts on Foodie's sustainability strategy because "I do not even exactly know what we have as a sustainability strategy" (Mix Performer 5). One front-line employee expressed that they find it challenging to understand the presentation of the sustainability strategy:

> It is a bit difficult to relate to. That is, I feel like sometimes it is too difficult, the words when they are talking. I do not understand what they are talking about; It is such words so that you feel like this, you are going to the bank. They start talking, and then you feel like, can you talk to me as if I am seven years. Yes, but it is too difficult to understand and it is difficult to relate to. (Mix Performer 6)

The quote above signals how the recipients, front-line employees, find it difficult to relate the information passed on by the middle managers. This indicates that the condensation of information might not be done properly for the audience.

Moreover, the middle managers describe the importance of engagement since they believe it is hard to impact. For them, it is something that a person needs to possess if they are going to fit in as a front-line employee. This can be seen below when a middle manager describes it as a crucial hiring criterion:

> But then, engagement must exist from the person themselves. It is something that you should not need to teach someone. Engagement must exist in my mind. That is my opinion, to have engagement in the work you do, or where you are, if you do not have it, you will not develop. (Middle Manager 3)

The prioritization of engagement is in line with Foodie's strategy to maintain adherence to the core values of courage, quality, and customer focus. During the interviews, the main and often the only value that the front-line employees brought up was customer focus. Thus, indicating that this core value, customer focus, is the most prominent in the front-line employees' work. This can clearly be seen in how the front-line employee describes their work in the below quote:

> Yes, I feel that I work toward having as many satisfied customers as possible every day. It is for me to find that everyday puzzle; I must find the right balance of having well-filled stores while not overfilling them so that I will need to throw away a lot of products the next-date check. (High Performer 1)

In alignment with the above quote, all front-line employees see that their commission structure appropriately mirror their responsibility in their everyday work. The financial incentive structures signal the significant responsibility that front-line employees have over food waste management. This leads to the front-line employee expressing ownership of the food waste management since it is conducted in Foodie's capillaries, which is seen in the following quote:

> We are the ones who go to the customers and check and see all the dates and all that, and we are the ones who try to prevent food waste from becoming so extensive. (High Performer 1)

Nevertheless, a few front-line employees say that the responsibility for the surplus "is really on all fronts" (Mix Performer 5). As illustrated in the following quote, the front-line employees point out that, even though the responsibility for food waste management is on "all levels" (High Performer 3), the "for most responsibility is us front-line employees" (High Performer 1).

> Yes, it exists everywhere. It starts from the top, and then it is up to us in the front end to decide whether to throw it away or not. So, it is throughout the entire company. (High Performer 2)

Accordingly, the financial incentive structure captures the crucial relationship between providing good service to their customers by offering a wide assortment of products and actively working to reduce the surplus by tailoring the goods to the consumers' needs. However, when asked how they perceive the incentive structure, the front-line employees often took quite some time to think through the answer and sometimes asked for clarification, indicating that they had not previously paid much attention to how they perceived the commission structure.

The non-financial incentives, such as employee of the week or month, support Foodie in creating a performance culture. However, front-line employees generally value the employee of the week and month differently. The employee of the month is, overall, perceived to be more valuable, as it is more about who you get it from, and the employee of the month is handed out by the Head of Business Area Food:

> Yes, I have been it; I was recognized for being awarded something we had back then as an employee of the quarter. I won that; it felt more meaningful. Then, I became an employee of the week. I was like that, but it does not mean as much to get due to getting it from a colleague. It means more when I get it from a chief; it says more, and then it feels like what I am doing is being seen. And then I do not care about being highlighted in an award; I just want to be seen. I just want to feel that I am seen and that I am needed here. (Mix Performer 6)

The quote above, signals that the monthly meetings are more appreciated as it shows the management sees the front-line employees' work.

In general, the front-line employees agree with the above-described view that donations are made mainly from a perspective of "doing social good by helping others in need" (High Performer 2). Additionally, many front-line employees explain that they see throwing away perfectly fine food that has not even exceeded the expiration date as wasteful. However, one front-line employee illustrated the connection between donations and Foodie's "brand image," and thus the indirect positive financial effects donations might have.

> It is, of course, good from a global perspective that you actually try to rescue food that still should be rescued. But I mean, it is obvious that it is good for business reasons as well to rescue food and have a public image that you actually care. And it really feels like most people care. You put in effort to rescue what can be rescued. (Mix Performer 7)

Overall, the front-line employees did not express this link between donations and firm reputation. Instead, donations broaden the front-line employees' perspective on how their work could impact other people. Thus, breaking the habit of only focusing on their personal financial interests, which can be seen in the quote below:

> At the start, the motivation was the commission, but when we started with the donations, I got a broader perspective on it, in all cases, more than only the commission and that entire system. So, even

> though you do not want that much surplus, I do not become sad if it goes to someone else. I think that it still helps someone else indirectly. (High Performer 1)

Moreover, the front-line employees frequently express that they are receiving positive feedback from their customers when explaining that the food and beverages surplus are being donated, which can be seen in the following quote:

> Yes, absolutely, because people can be like this: you arrive and start removing the food when it has been a bad week, and I need to take back a lot of food. Then, many customers can say, "Oh, what are you going to do with all of this food?" And then it also feels very good to say, "No, but this will not go to waste. It will be donated to a food bank." Also, there are customers who are a bit like this; "yes, but I can take that there." When you are going to remove them, it can be a bit like this: "Well, this is going to those who might need it a bit more." (Mix Performer 1)

As illustrated above, being able to provide an answer that signals that Foodie takes responsibility for the surplus becomes helpful for the front-line employees when they are in contact with consumers. This is a clear example of how front-line employees can understand why pro-social and pro-financial behaviors are important. Thus, front-line employees might not understand the sustainability strategy and follow how it is operationalized. However, they can understand the importance of sustainability in their daily work.

4.4. Competitive Maneuvering- In Pursuit of Pro-social Behavior

Although most front-line employees agree that it feels to have a "good" response to questions regarding what they do with the surplus, their actions are not homogeneous. When comparing the actions of high performers to mixed or low-performing front-line employees, the differences become evident. However, they all have one thing in common, they all regard competition, but not sales. There exists a common understanding among all the front-line employees that everyone faces different conditions for the levels of sales possible. Therefore, the front-line employees express that they cannot compare their level of sales with all other front-line employees:

> That is, competing with someone else does not work, absolutely not regarding sales. To compare does not work. You have different districts with different customers, so it does not work. It does not work; some sell a number, and others sell a tenth of that. (High Performer 6)

> When two people are positioned very close to each other, there is only a small difference in sales. It changes day by day who is over and under in sales and, thus, who is first among them. They are not even in the same regional group. One in my and another, but they still talk when they arrive at the office, and you hear them talk a bit of banter like this; "what is it, dam? You are starting to fall behind now." So, absolutely, it is enough that one person is more driven to make the other join the competition. (Middle Manager 3)

First of all, high performers explain that they often use the structures and access to data to optimize their performance by at least looking at the numbers daily. Regarding financial incentives, this allows them to maximize their commission and especially "the surplus as it affects your wage" (High Performer 6).

> Often, if not every day, then every other day. Then you usually sit there in a group by the computers, sometimes comparing. (High Performer 1)

Regarding non-financial incentives such as becoming the employee of the month, the high performers find new or additional ways of standing out of the crowd. Donating food is not enough since "it is not rocket science" (High Performer 3) and is simply a part of the job. Instead, high performers try to stand out by, for example, by supporting donations and working additional hours to ensure the surplus is delivered. Another example of this is the initiative of high performers taking on inventory, which otherwise might have become surplus. Thus, high performers tend to exceed the scope of acting within formalized processes. This courage can be seen to have culminated in the below example:

> For example, I took the initiative sometime back when a friend helped take care of Ukrainian refugees. I asked my boss if I could donate some food to them, which he agreed to and said to take a few deliveries over there. So, I organized it, and I have many of those values. (High Performer 5)

In general, the high performers perceive the meetings as useless since they typically already have taken in the communicated information from other avenues. Instead of finding the weekly meetings helpful, it has an adverse effect and becomes annoying, which is expressed in the following quote:

> Meetings are for the sake of the meetings; when you are going to have a meeting, you need to have something to bring up. Sometimes, it just takes time and we do not have so much time. (High Performer 6)

Instead, they express a desire to make better use of the meetings by motivating the employees to focus on specific targets, such as increasing sales of a specific product or customer.

> But first of all, I think it isn't easy to bring up something in the meetings since nothing really happens in a week at the company. So, you will not have a motivator if you do not push for something. You do not really have this pushing, like if you sell a lot of a product, it might be good to look into how you can broaden the variety or something like that. (High Performer 4)

The front-line employee continues to describe that this would be incentivizing:

> Yes, exactly, but now everything is going well for us, but nothing is happening, or do you understand? There is no carrot. There is no carrot either, and that is not like we are doing anything. (High Performer 4)

Moreover, the high performers indicate that they want more difficult targets relating to the measures included in the financial incentives, surplus, and sales, signaling that they are looking for more challenging targets as they consider themselves to be mastering the current target levels.

This aligns with the high performers' view of themselves as highly competitive, this is exemplified in the following quote:

> That is, I am also a bit terrible. Yes, I am competitively driven. I like being on top. (High Performer 5)

All front-line employees explain that they cannot compete in sales because it highly depends on the customers assigned to them. However, the mixed performers showcase a unique and distinct behavior when they create unofficial competitions. They know they cannot touch the high performers in the ranking, which they call “the old foxes” (Mix Performer 5). These unofficial competitions are typically groped by region or position in the ranking. Instead, the view of mixed performers is that if you show that you are serious by focusing on surplus and donations”, you are “likelier to get better customers assigned to you” (Mix Performer 1). Thus, the mixed performers’ focus is on surplus and donations since they understand these are arenas where they can compete organizational-wide and, in the end, be rewarded with better customers. This notion is clearly displayed in the following quote:

> That is, you show you are serious. Yes, by working with both your surplus and donations. But also, by actively working with how you supply your stores and not only having the same assortment of products but changing what products are delivered and increasing or decreasing the volumes to match demand—yes, doing that. (Mix Performer 1)

The mixed performers define themselves as competitive and sees everything as a competition whenever possible. This is illustrated in the following quote:

> I am a competitive person, so I find such things to be fun. Everything that uses competitions makes it fun. It does not matter what it is about. Instead, as long as it is a competition, and in this case, it is to rescue food. (Mix Performer 2)

Yet, one of the mixed performers expressed that the way the database is presented creates pressure. The feeling arises from the fact that the concerned employee got the impression of being compared with other colleagues:

> I find it to be too intense. I think it is bad that everyone can see how I am doing since what do you have to do with my performance? I brought it up to the head of the business area that I find it to be too intense and that it creates a ranking. You are at the bottom since you are the worst. If you think about the list as if it goes from best to worst…. [Sport example]… It creates a social status, and you cannot impact the customers you will get. However, there are those at the bottom who are the worst since they are bad and do not do their job. (Mix Performer 6)

The above quote illustrates another side of the competitive environment, namely the fact that it can be considered stressful.

In contrast to the high performers, the mixed performers see the meetings to some extent as useful; however, they distinguish between the weekly and monthly meetings. The perceived usefulness of the weekly meetings agrees with higher performers' view of being less valuable. The lower value attached to the weekly meetings is described to arise from the experience of little opportunity to raise questions or concerns:

> Every weekly meeting goes something like this: the middle manager says, "I do not have that much to bring up. It will go quite fast today, but does anyone have something to bring up or have any questions? No, no, good…" You do not allow me to have an opinion or ask a question. It goes too fast, and when you start the meeting by saying, "This will go fast," then I feel stressed, and if I start to get a question, I do not dare to ask it. (Mix Performer 6)

On the other hand, the weekly meetings are described as more serious and extensive, which is seen in the following:

> The weekly meetings generally do not say anything, if I am going to be honest. We only say if something is going poorly or the employee of the week, which we give out every week. No, but we do not say that much during these weekly meetings if I am going, to be honest. Further, if we move on to the monthly meetings with the Head of the Business Area, they are a bit more, so he has a PowerPoint with numbers and statistics and has more goals and news. Then, a package is presented. There is a big difference between these meetings, like night and day. (Mix Performer 5)

Lastly, the low performers differentiate themselves from the rest by not using the data access to the same extent; for example, one low-performing front-line says, "I use it far too seldom, maybe once a month" (Low Performer 1). When asked about this low degree of engagement with data systems, the low performers expressed that the internal systems are complex to access due to their "old-looking" interface. However, after further probing, it became clear that the employees have an issue with the databases being at "the office" (Low Performer 1), meaning they can only access them at the start or the end of the day. Compared to high performers, who typically start their day earlier and take time to look at the data, low performers tend to be the last at the office and must immediately go out on the field. This means that the low performers can only look at the data at the end of the day, which makes data analysis a high ask compared to going home for the day.

Similarly, low performers find donations to be too time-consuming. When asked how long it takes, they approximate it to take "a few minutes extra per day" (Low Performer 2). After highlighting this effort, the low performers state that they are "too lazy" (Low Performer 4) to donate the food and rationalize their behavior by claiming, "you know that even if you throw away the food, that in all likelihood someone will take the food because there are a lot of people standing close to the waste containers" (Low Performer 2).

Contrasting to the other two groups, the low performers, in general, expresses that they perceive the meetings to be helpful because they provide "good information" (Low Performer 4**)** that is useful in their daily work, which can be seen in the quote below:

> I feel like the weekly meetings are helpful since they deliver information that might have been communicated through other ways on the phone that you might not be aware of. (Low Performer 3)

The lower performers indicate that they value the information given by the management during the meetings highly, which is described in the following:

> To get some information and some tips that is good to think about and such things, so much is just that fact that it is good to think. (Low Performer 2)

Furthermore, low performers have a different take on the competitive culture among the front-line employees. The low performers say that they are competitive "in sports but not to the same degree at work here is enough to be average "(Low Performer 2). To low performers," it is more important not to be worst, (Low Performer 4) since it is "embarrassing", which can be seen in the following quote:

> To not be embarrassed during the monthly meetings. I do not want to be located last, and then there is pressure. That is, we still have pressure from the supervisors that we should do it, and it is both from my colleagues and supervisor. (Low Performer 1)

In the above quote, the front-line employee also mentions the social pressures the competitive cultures impose on them. This is especially clear in the monthly meetings when names instead of numbers present their donation levels, as it is for surplus. Low performers generally hold this sense of social embarrassment; however, "the competition is not serious" (Low Performer 4), which another low performer explains in the following:

> It is nothing special since you only get a reminder, and then they have had meetings with the people who have not donated that much to encourage them, so they would be pushed to donate. (Low Performer 3)

Moreover, when it comes to the overall ranking, which is based on sales level, the low performers have a tendency to distance themselves from the ones higher ranked, which can be seen in the quote below:

> I do not have that much in sales, so competing with the big fish becomes a bit difficult. (Low Performer 2)

To sum up, the empirics indicate that MCSs at Foodie have been created to facilitate the formatting of an enveloping competitive culture to encourage pro-financial and pro-social behavior. One of the middle managers describes the competitiveness within the culture as follows: "That is what you do, you want to be in the top three, or that is you set that as a goal" (Middle Manager 1). This competitive culture, that the MCSs use to encourage

pro-social and pro-financial behaviors, is something that front-line employees are aware of, and many brought it up as a personal attribute that they identify with:

> So, I am very competitive. Most people are, too. Yes, but I would believe that, actually. There are many people here who play ice hockey or some other sport, which makes most people here very competitive. (Low Performer 3)

One example of how the MCSs initiate competitiveness is during monthly meetings in the business area, where clear data visualizations of surplus and donations are used to highlight front-line employees' performance towards the group. Regarding surplus, each front-line employee is displayed as a number, and it can quickly be seen how they perform in relation to the surplus budget. On the other hand, donations are visualized with the front-line employees' names and showcase their performance compared to others. These competitions format front-line employees to signalize their performance, as one front-line employee says:

> But that follow-up works well because we have some who maybe haven't quite gotten into that type of work yet, and they actually scan everything. We have our monthly meetings and some weeks, we even have meetings in smaller groups, and then it's always brought up there, and it can be shown like this. Look, this front-line employee has donated 80%, and this front-line employee has donated 65%. Then you see, out at the end, that some front-line employees have donated zero, so it becomes, thus, a follow-up that also serves as a little kick in the back for those who haven't gotten started yet. (High Performer 2)

Thus, to reach their sustainability goals, Foodie has created clear measures that are easy to monitor. Combining the transparency of performance information and highly driven sports people culminates in the creation of a competitive culture among the front-line employees, which is clearly stated in the following:

> Yes, yes, absolutely, the entire ice hockey league is here. Everyone is competitive. So yes, it is very fun to see that, which makes such things even more fun. They know how to trigger us as a group to make us want to perform better. It is so that competitions will make everyone want to join. (Mix Performer 2)

5. Concluding Discussion

In the following section, the empirical findings will be discussed and related to the previous literature. In section 5.1, the framing of pro-social behavior is analyzed and contrasted with pro-financial behavior through the concepts of cueing and anchoring. Subsequent section 5.2 details how the thesis contributes to the intersecting domain literature of sustainability and MCSs and to the method theory of framing tactics. Last, in section 5.3, is the paper 's implications, limitations, and further research ideas presented.

5.1. Framing Competition for Pro-financial and Pro-social Behavior

This section analyzes the empirical material with the theoretical lens of framing tactics. Section 5.1.1 analyzes the empirics by cueing, while section 5.1.2 utilizes the tactic of anchoring and introduces nesting.

5.1.1. Cueing a Competitive Frame

The empirical findings highlight how cueing is used to enact a competitive frame at Foodie, which permeates Foodie's structures and practices and symbolically enriches the MCSs. This frame is stable over time and space across hierarchical levels in the organization and its subparts. In the studied business area, a clear emphasis is on cueing a competitive frame to drive desirable behavior, which the following paragraphs will first explore in more detail and later explain how it differs depending on whether it is in regard to a pro-financial or pro-social behavior.

First, Foodie uses its structures in multiple ways to cue a competitive frame and thus create competition. This can be seen in how Foodie presents front-line employees' performance, which is always shown to the rest of the group. This can, for example, be seen in how the databases visualize performance by hierarchically listing the front-line employees and how diagrams on the monthly meetings display every front-line employee next to the rest of the group. In these examples, Foodie cues the front-line employees, who are generally highly competitive, to adopt a competitive frame and see clear winners and losers. In this, the ranking utilizes the employees' tendency to look at their performance and compare their position to the group's. Consequently, allowing the front-line employees to see where they are on the ranking list makes it feel like they are looking at a leaderboard, which signals that this is an ongoing competition. This way, Foodie's structures use transparency to create conditions for adopting a competitive frame.

Furthermore, Foodie cues the front-line employees to continuously adopt the competitive frame throughout their work by designing its structures such that the data is always accessible on demand for everyone. For example, the ranking list is accessible to everyone through the database located in the office. Easy access to data, and thus performance,

enables front-line employees to check how they are doing continually. Moreover, another example is how Foodie, by allowing the front-line employees to verify their position in the group continuously, enables them to create unofficial competitions with each other in smaller groups. Thus, making the data accessible daily instead of monthly allows the enactment of a competitive frame much more than otherwise.

Likewise, Foodie cues all front-line employees to enact the competitive frame by ensuring everyone acknowledges their performance. For example, the front-line employees' performances can always be seen in social settings, such as during meetings and on screens in open office spaces. Using these social avenues to display the front-line employee's performance becomes a cue to adopt the competitive frame since it forces the individuals to acknowledge their part in the competition because everyone knows they are aware of their performance. By cueing a competitive frame like this, Foodie makes it difficult to disregard the competition among the front-line employees.

In addition, Foodie cues a competitive frame by rewarding high performance. This can, for example, be seen in the remuneration of front-line employees and how they are highlighted as the employee of the month. In this way, the front-line employees can have a clear prize that they can win. These incentives employed by Foodie valorize competitiveness.

However, the way that Foodie cues the competitive frame is slightly different depending on if it is a pro-social or a pro-financial behavior. For example, the front-line employee's incentives to act desirably differ for pro-financial and pro-social behaviors. Regarding pro-financial behaviors, Foodie cues the front-line employees by valorizing their financial compensation, while social acknowledgment renumerates pro-social behaviors. In this, the emphasis on pro-financial behaviors is measured toward financial metrics and goals, which is how Foodie cues the valorization of competitiveness. On the other hand, the valorization of acting pro-socially is not monetary; instead, it is social, which can take the form of being announced as an employee of the month or highlighted during the monthly meetings in a diagram or by the head of the business area. The pro-social behaviors are measured toward the group and do not have an explicit goal; instead, it is all about reaching the top, which cues the front-line employees to enact a competitive frame. Further, the visualization of the front-line employees' accomplishments is done differently depending on whether they are financially or socially oriented. The pro-social contributions use the front-line employees' names, while the pro-financial effectiveness uses a number to represent the front-line employees. Even though these presentations are mostly done similarly to enact a competitive frame, this way of displaying considerably affects which context competition is enacted.

In summary, cueing occurs multiple times in Foodie's MCSs, and the above paragraphs elaborate on how cues are all used to make the front-line employees adopt a competitive frame. The four primary ways that were observed in Foodie to cue a competitive frame

were creating transparency for the individuals visavi the group's performance, making the performance information accessible for everyone on demand, highlighting the performance in social avenues such as meetings and office spaces, and valorizing competitiveness by rewarding it. Additionally, how Foodie cues the enactment of competitiveness differs if it is in a pro-financial versus a pro-social sustainability, which can be seen in how front-line employees' names are used in pro-social behaviors while pro-financial only displays a number. This way, Foodie cues the enactment of an overarching competitive frame throughout their MCSs.

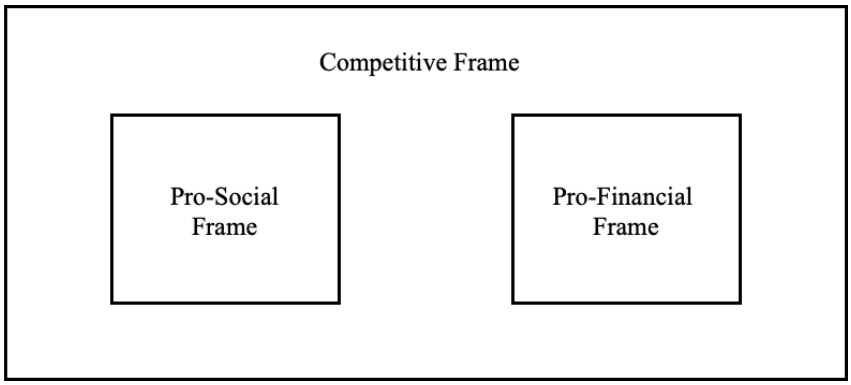


Figure 7. Illustration of nesting

5.1.2. Anchoring Sustainability by Nesting a Competitive Frame

Anchoring is the process of linking different frames, and the relationship between frames is established, creating a lamination of frames (Goffman, 1974; Åhblom, 2017). Within the anchoring process, multiple tactics can be drawn to organize frames. Previous research (Cornelissen & Werner, 2014; Åhblom, 2017) used sequential ordering frames and blending concepts to arrange various frames. However, the empirical material provides evidence of an additional way of establishing relationships among frames, which we denote as nesting. Thus, this section will first elaborate on nesting and how it differs from the blending and sequential ordering framing tactics. After that, an elaboration on how nesting can be seen in Foodie is detailed.

In anchoring tactics, sequential ordering links frames in a specific direction to create a laminated frame (Åhblom, 2017), while frame blending combines equal frames into a hybrid frame (Cornelissen & Werner, 2014). In contrast, nesting is a tactic within anchoring that envelopes frames within overarching frames. These encompassing frames permeate the internally positioned frames without directly needing to link the embedded frames to each other. Instead, the embedded frames are only internalized to the overarching frame. This means that a ubiquitous frame can surround subframes, which are enacted differently from each other but still follow the overarching frame's composition. The tactic of nesting thus differs from frame blending by not combining

frames on equal levels to create a new hybrid frame. Nesting is similarly not the tactic of sequential ordering of frames since its subframes are not ordered to each other; instead, it only positions the frames in one enveloping frame.

In Foodie, as illustrated in Figure 7, the pro-social and pro-financial frames are nested in an overarching competitive frame. This allows the subframes to be invoked differently while still following the composition of the overarching frame.

For example, in the visualization of the diagrams (Figures 5 & 6), Foodie is cueing a competitive frame by displaying all the front-line employees next to each other and their performance. This shows how both pro-social and pro-financial frames follow the composition of the overarching competitive frame in their depiction. However, by presenting pro-financial performance with alphanumeric identifiers, a distance to the front-line employee is created, while presenting the pro-social performance with individual names does not distance the front-line employee from the performance. This clearly shows how Foodie's is cueing a competitive frame is formatted differently in the enactment of nested frames. In this way, pro-financial performance is anchored to a professional identity, while pro-social performance is anchored to a personal identity.

The empirics show that the anchoring process is received differently among the three groups of front-line employees. First of all, the high performers internalize both pro-social and pro-financial behaviors as an integrated part of the job while still acknowledging social benefits. Whereas high performers anchor both behaviors to the job description, mixed performers anchor the pro-financial to the job and the pro-socially as doing social good. In contrast, the low performers do not anchor either behavior in the job; instead, they view them as additions that can be exercised, which can be seen in their reasoning of being lazy and not caring. However, the low performers still enact the overarching competitive frame, which can be seen in how they do not want to be last since it is embarrassing. It can be seen how the nested frames are supported by the overarching frame, which is most clear in the case of low-performing front-line employees. This indicates that the encompassing frame has more function than formatting embedded frames, that is, creating a supporting layer to uphold desired behavior. This means that nesting is not a one-sided relation between multiple frames; instead, it is a tactic that reinforces the enactment of the overarching frame by creating a dual-sided strengthening process.

Furthermore, another way nesting interacts in the anchoring process is by delimiting the embedded frames interactions, which in Foodie is discerned in how the pro-social and pro-financial incentives are separated by creating different competitions. For example, Foodie's structuring of the incentive scheme formats a clear distinction between performance and moral right. The CEO of Foodie defines a low surplus as crucial for their continued profitability, which is mirrored in the structuring of the front-line employees' financial incentive scheme. In the front-line employees' commission structure, a one-step increase in surplus will not be compensated by a one-step increase in sales, which makes

pro-financial behavior a part of the front-line employee's performance. In this, it is argued that Foodie is nesting the pro-financial behavior in a competitive frame by presenting the database as a leaderboard. On the other hand, pro-social behavior is rewarded by social recognition and is not incorporated in the front-line employees' commission structure. In this way, pro-financial behavior can be argued to have an intrinsic value, while pro-social behavior requires more external valorization. Thus, this demonstrates the anchoring distinction of pro-social and pro-financial behavior in the overarching competitive frame.

In general, Foodie's anchoring process appears to be effective when nesting a pro-social and pro-financial frame in an overarching competitive frame. This can, for example, be seen in how the front-line employees delimit pro-social behavior to social rewards instead of perceiving it as performance that should be financially compensated. Thus, nesting leads, in this case, to two separate anchoring processes that facilitate a border between pro-financial and pro-social behavior. Further, by nesting pro-social behavior in a competitive frame, Foodie makes their low-performing front-line employees who do not care about donating care since they do not want to be last in the competition.

In summary, nesting is a tactic that embeds other frames without a sequential ordering or blending them into a hybrid frame. Foodie demonstrates this by creating two competitions dependent on pro-social or pro-financial behavior in an overarching competitive frame. In this, the anchoring of the two behaviors is framed differently; pro-social sustainability behavior is linked to engagement, and pro-financial sustainability behavior is linked to performance. In the end, what really matters is made clear by one front-line employee:

> I am a competitive person, so I find such things to be fun. Everything that uses competitions makes it fun. It does not matter what it is about. Instead, as long as it is a competition, and in this case, it is to rescue food. (Mix Performer 2)

Thus, the nesting of pro-social behavior into the established competitive culture enabled Foodie to integrate a non-financially driven sustainability aspect into their MCSs' practices and operationalize their sustainability strategy accordingly.

5.2. Contributions to the Literature

This section details how the thesis contributes to the literature. First, section 5.2.1 outlines the study's contribution to the intersecting domain literature of sustainability and MCSs by responding to the research question. After that, section 5.2.2 depicts how the paper contributes to the method theory framing theory by posing a tactic nesting.

5.2.1. Contribution to the Literature Intersecting Sustainability & MCSs

This study contributes to the literature exploring the intersection of sustainability and MCSs by providing an answer to: *How do MCSs frame employees' engagement in pro-social behavior?*

The thesis finds that culture can symbolically enrich MCSs to facilitate employees' engagement in pro-social behavior. In this way, the paper contributes to the intersecting domain of sustainability and MCSs by showing the cultural enrichment of MCSs with symbolic significance as a powerful tool in the operationalization of sustainability strategies into MCSs. This finding deepens the understanding of previous research by combining Norris & O'Dwayer (2004) and Durden's (2008) findings that the surrounding aspect of MCSs must be considered, with Kraus et al. (2017) findings that cultures can enrich MCSs with symbolic significance. More specifically, the findings nuance the understanding of the mutually reinforcing relationship between MCS and practices. The case shows how the MCS is formatted to facilitate and maintain a competitive culture, which is later utilized in the process of integrating pro-social sustainability. For example, in Foodie, it can be illustrated how they frame their diagram to be interpreted as a leaderboard by drawing on the competitive culture. In the way, the Kraus et al. (2017) findings are nuanced by showing that the culture can effectively be communicated through channels other than face-to-face meetings. Thus, the findings showcase how culture can be an effective avenue to operationalize sustainability strategy into MCS.

The findings further elaborate on why pro-financial is favored over pro-social sustainability (Narayanan & Boyce, 2019; Beusch et al., 2022; Epstein et al., 2015; Contrafatto & Burns, 2013). In organizations' operationalization of sustainability, pro-financial efforts are easier to adopt due to financial rationalization. This is demonstrated by Foodie, who includes surplus, a measure that easily can be connected to the firm's future profitability, in the financial incentive scheme. The value of the surplus is more simply identified than other social metrics, such as donations. Foodie still measures and monitors donations, but not as closely as the surplus levels. Given this, the findings confirm Contrafatto & Burns's (2013) argument that the preexisting economic institutions lead to a high focus on the financial aspects and thus result in the MCS becoming more financially oriented. Thereby, this paper confirms the side of the literature (Narayanan & Boyce, 2019; Beusch et al., 2022; Epstein et al., 2015), arguing that traditional MCS tend toward pro-financial sustainability.

This financial rationalization explains why pro-financial sustainability is financially incentivized at Foodie while pro-social sustainability is not. This adds nuance to Spallek et al.'s (2023) and Slack et al.'s (2015) argument that to engage employees in sustainable practices, financial incentives can drive engagement when employees lack sustainability engagement. In contrast, the findings show that driving sustainability engagement is possible without financial compensation. Instead, sustainability engagement can be

generated by creating a culture that would make the lack of engagement incongruent with the culture. In Foodie, this is done by a competitive culture; thus, not engaging makes the front-line employee look bad.

Moreover, the study's findings provide nuances to prior research by Arjaliès & Mundy (2013), Beusch et al. (2022), and Bui et al. (2024), indicating that communication plays a significant role in the integration of sustainability. The empirics show that sustainability measurements facilitate sustainability communication throughout the organization (Bui et al., 2024). More specifically, by measuring donations, Foodie had a starting point in their communication with the front-line employees, which enable the integration into Foodie's MCSs and associated practices. In this way, the paper further nuances Ligonie's (2021) findings by illustrating the importance of utilizing preexisting structures and cultures to ensure coherency in the monitoring process. The empirical material shows how the case company integrated pro-social sustainability into a pre-existing competitive culture by including the pro-social measure of donations into the same practices. This can be seen in the monthly meetings, where they are visualized in a similar way to create congruence in the competitive culture. This parallel use of structures in practice and company culture becomes mutually reinforcing by Durden (2008).

To sum up, the thesis contributes to the intersecting domain of sustainability and MCSs by deepening the understanding of how culture can valorize MCSs with symbolic significance to drive pro-social sustainability operationalization. More specifically, the findings elaborate on how pro-social sustainability can be marginalized by economic institutions' rationalization and expand on MCSs incentivizing pro-social sustainability by utilizing culture to engage employees in desirable behavior.

5.2.2. Contribution to Framing Tactics

This thesis contributes to the method theory framing theory by building on Goffman's (1974) anchoring concept by posing the tactic denoted as nesting. Nesting is a tactic that envelopes subframes into an overarching frame, permeating the nested frame composition. Nesting was developed as the empirical material revealed that the case company was independently anchoring pro-social and pro-financial sustainability to an overarching competitive frame. The tactic was identified since sequential ordering (Åhblom, 2017) and blending frames (Cornelissen & Werner, 2014) were unable to explain the empirical material. In contrast to sequential ordering (Åhblom, 2017), nesting's subframes are not ordered to each other in the pursuit of creating a laminated frame. This means that nesting is not a one-sided relation between multiple frames; instead, it is a tactic that reinforces the enactment of the overarching frame by creating a dual-sided strengthening process. If a sequential ordering of pro-financial and pro-social frames had been done, the donations would have been rationalized by a financial lens to explain how Foodie gains from engaging in pro-social sustainability. Instead, they are independently anchored in one enveloping frame. In Foodie, this was seen in how they

separately anchored pro-financial and pro-social frames into a competitive frame, thus creating two different competitions. If the frames had been blended into a hybrid frame (Cornelissen & Werner, 2014) that combines the pro-social with the pro-financial, only one equally weighted frame would exist. Thus, making donations and surplus have the same valorization by, for example, making donations impact the commission as much as the surplus.

Nesting is thus a tactic that can aid in explaining how organizations can enrich MCSs with symbolic significance by drawing on their informal aspects, such as culture. In this way, nesting outlines how organizations intentionally can integrate new aspects into MCSs by emulating pre-existing MCSs and practices. This will further help to analyze how symbolic enrichment (Kraus et al., 2017) is conducted in interactions among groups of individuals, such as organizations, to valorize congruent enactment of overarching contexts. In this, nesting is argued to be applicable in a wider range of contexts than simply cultures. For example, nesting can arguably be used when analyzing how accountants talk about the business where cost and cash flow are separated within distinct subframes but still in a congruent overarching frame. Given this, the thesis contributes to the method theory, framing theory, by posing the tactic of nesting as a valuable tool to analyze how enveloping frames create symbolic enrichment.

5.3. Implications, Limitations & Further Research

This section presents the thesis's implications, limitations, and potential further research. First, the implications drawn from the thesis are presented to give an overview of the inferences that can be concluded from the paper. This is later followed by the limitations that the study has been under and what future research can do to address these.

The findings have multiple practical implications for organizations integrating pro-social sustainability in MCSs. First, managers can utilize the company’s culture to format compatibility throughout its MCS’s rationalization. More specifically, the culture considered when designing the preexisting MCS can act as a foundation for integrating sustainability practices. In this way, MCS does not need to rely on creating financial incentives to integrate pro-social practices. Instead, managers should focus on incentivizing the desired behavior among employees with clear valorizations through recognition, such as leaderboard visualizations. Thus, by considering these practical implications, companies can create more engagement for pro-social sustainability.

In this study, the empirical material showcases how engagement can be driven by creating competition in an organization. Developing pro-social or collectively beneficial behavior relies on the individual perceiving a personal value gain. This is indeed an effective way to drive pro-social behavior. However, it does not consider how one-dimensional the approach creates engagement. One must never forget to make a meaningful winner; a clear loser must also exist. But what happens if the company wants to implement

something that cannot be turned into a competition, will the competitive culture be too rigid? The question thus becomes if this self-selecting competitive model, though effective, will work in a longer time horizon?

Seeking a response to this question is outside this thesis's scope due to the paper's time horizon. Consequently, it is recognized that the findings are subject to limitations. Moreover, the empirical material has been gathered through interviews and scheduled observations, which can be subject to impression management (Alvesson, 2003). Impression management might entail the respondents and actors feeling that being sustainably conscientious is what the interviewer or observer desires. Thus, the interviewees and actors might respond and act more with a larger emphasis on pro-social sustainability. Moreover, another potential limitation of collecting empirical material is the possibility of inflated responses and mannerisms. This can arise as the subjects might see the study as an opportunity to enact change and, therefore, be more extreme in their responses and actions. Both limiting aspects might have been affected due to one of the author's previous experiences, working for the company's executive team. Impression management might have affected responses as the front-line employees might feel evaluated. In the same way, the responses might be inflated as the interviewees might see an opportunity to enact change since the author previously have worked with proposing changes in the organization. Thus, addressing these limitations creates avenues for further research into how organizations operationalize pro-social sustainability strategy in MCSs.

In light of these limitations, further research could deepen the understanding by having a longer time period for collecting empirical material and conducting more nonscheduled observations to capture data that has less risk for impression management. Moreover, conducting similar studies where the authors have no prior connections to the company could also be interesting since this would yield additional insights. In addition, it would be interesting to conduct a multiple case study on pro-social sustainability integration in MCSs. This could provide insights into how different framing tactics frame employees to engage pro-socially. Further, this would indicate whether firms apply similar framing tactics or if multiple framing tactics can be used to operationalize sustainability strategy in MCSs. Furthermore, research investigating company culture's role in integrating sustainability should be given more attention. More specifically, future research could study other case companies' cultures' impact on their operationalization of sustainability. This would provide more insight into how different cultures could be utilized to integrate sustainability. Finally, the field of pro-social sustainability is still quite unexplored and constitutes a great opportunity for further research.

6. References

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Appendix 1. Interview guide

Theme / Topic	Questions	Interest
General & background information	What is your role and responsibilities? How old were you when you started working at the company? For how long have you been working at the company?	To understand the characteristics of the interviewee and how they perceive their role and responsibilities
Management control systems	What do you think are the most important values for the company? What KPIs are you measured on? How are these KPIs and goals communicated? How are these goals incentivized? How do these affect your everyday work? How do you feel about these measurements?	Get an overview of the formal control systems within the organization and how the interviewees perceive these.
Food waste management & donations	How does your organization address food waste? Where do you think the responsibility for food waste management lies within the organization? What do you think about the organization's sustainability approach?	Understand the interviewees' reasoning for sustainable practices, especially in food waste management.

	How do you discuss food waste with your colleagues? What do you feel about the possibility of donating food? Do you usually donate food? Why/ why not? What motivates you to reduce your food waste and or donate food?	
Management control systems & sustainability	Do you see any problems that limit food waste management and donations? Do you perceive the company's core values to be compatible with its food waste management practices?	The objective is to understand further how the interviewee perceives the organization's food waste management.

Appendix 2. Interviews

#	Role	Duration	Format	Date
1	Head of Sustainability	52 min	In Person	21/2/2024
2	CEO	48 min	In Person	23/2/2024
3	Head of HR	44 min	In Person	23/2/2024
4	Head of Sales	47 min	In Person	26/2/2024
5	Head of Business Area Beverages	30 min	Online	26/2/2024
6	CTO	43 min	In Person	27/2/2024
7	Middle Manager	62 min	In Person	27/2/2024
8	Head of Business Area Food	47 min	In Person	28/2/2024
9	Middle Manager 2	48 min	In person	04/3/2024
10	High Performer 1	35 min	In person	04/3/2024
11	High Performer 2	28 min	In person	05/3/2024
12	Head of Marketing	35 min	In person	06/3/2024
13	High Performer 3	28 min	In person	06/3/2024
14	Middle Manager 3	50 min	In person	08/3/2024
15	High Performer 4	27 min	In person	08/3/2024
16	Mix Performer 1	34 min	In person	12/3/2024
17	Mix Performer 2	27 min	In person	13/3/2024
18	High Performer 6	25 min	In person	14/3/2024
19	High Performer 5	36 min	In person	14/3/2024
20	Mix Performer 3	26 min	In person	15/3/2024
21	Mix Performer 4	43 min	Online	18/3/2024
22	Mix Performer 5	22 min	In person	19/3/2024
23	Mix Performer 6	25 min	In person	20/3/2024
24	Low Performer 1	18 min	In person	20/3/2024
25	Mix Performer 7	21 min	In person	21/3/2024
26	Low Performer 2	20 min	In person	25/3/2024
27	Low Performer 3	19 min	In person	26/3/2024
28	Low Performer 4	23 min	In person	27/3/2024