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TOWARDS ACHIEVING INSTITUTIONAL SUSTAINABILITY

The case of an NGO

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Summary

Title	Towards Achieving Institutional Sustainability: The case of an NGO.
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Five Key Words	Corporate Social Responsibility, Management Control System, Sustainability, Sustainable Development, Integration
Purpose	This thesis aim at examining how an organisation thriving in promoting sustainability can integrate sustainability into its organization strategy using the Management Control System
Methodology	We follow a single case study where we gathered empirical findings from an NGO using semi-structured interviews. We applied a qualitative research method
Theoretical Perspective	The theoretical framework of this paper focuses on research studies that contribute to sustainability, sustainable development and management control systems. We use MCS as a package by (Malmi & Brown, 2008) to examine how the organization integrates sustainability into its strategy.
Empirical Foundation	The empirical foundation is structured as: 1) An introduction to the company and how the company integrates and promotes sustainability with regards to operations and activities. 2) Relevant findings on components on MCS which are utilised in the integration and promotion of sustainability.
Conclusion	Our findings underscores the need for MCS to be used as a package in achieving sustainable initiatives and decision making. Our research contributes to existing research on the need to study the integration of sustainability in different industries and in the economic and social perspectives

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CHAPTER ONE

INTRODUCTION

1.1 Background

Sustainability has increasingly become important to business research and practice over the past decades as a result of rapid depletion of natural resources and concerns over wealth disparity and corporate social responsibility (Dao et al 2011). Sustainable development refers to an economic, environmental and social development that meets the needs of the present and does not prevent future generations from fulfilling their needs (Baumgartner & Rauter, 2016).

There has been a growing number of academic research about sustainability around the world and many have seen and placed their importance to it. This was crystallized by the United Nations adopting 17 sustainable development goals to be achieved by 2030 (UN, 2012). The European Union Council, (2006) went further to emphasize on the world to embrace sustainability and tasking various member states to monitor the implementation of these goals and working towards a common agenda to achieve sustainable consumption, production and checking various imbalances such as food. There has been a growing concern all over the world to think and shift towards sustainability, with a growing number of companies shifting towards this direction and its related strategies to become more competitive (Eccles, 2012). Firms need to incorporate sustainable business practices into their strategy to become more competitive (Coyne, 1986).

Companies which have adopted environmental and social policies outperformed their counterparts in terms of accounting, return on assets, return on equity and the stock market (Eccles, 2012).

Sustainability is not just a watch word for many industry leaders and corporations, it has become an invaluable tool for exploring ways to reduce costs, manage risks, create new products, and drive fundamental internal changes in culture and structure (Azapagic, 2003). To better understand this concept and benefit from it, organizations must design a framework to translate this into their everyday practice and they can view this in their natural environment, societies and economic performances (Azapagic, 2003; Dao et al, 2011; Elkington, 1994). To continue the evolution and increasing salience of the concept and practice of sustainability among individuals, organizations, and societies worldwide, management theories have to be employed to explain the need for its advancement (Starik & Kanashiro, 2013).

With the notion of sustainability and its importance to many organizations today, managers are poised with how to use their management control systems (MCSs) to check their performances, and align their organizations towards a sustainable culture (Hart & Milstein, 2003; Porter & Kramer 2006). However, according to Figge et al (2002) there are increasing demands from stakeholders of companies to work more sustainably. Subsequently, companies are adapting sustainability which affects their MCS systems. Gond et al (2012) pointed out that integration of sustainability with strategy through MCS will be a long-term objective for the organization towards the search for sustainability, which can bring about setbacks such as economic rationalization towards the sustainability strategy. Organizations need to design MCSs in order to produce the designed results and objectives and not limit other accounting control. Also, gaining an understanding of MCS will facilitate the development of a better theory on how to design a range of controls to support the organization's objectives and sustainability (Malmi & Brown, 2008).

Baxter & Chua (2003) focusing on contingency based research concludes by saying organizations will need to focus their attention on contemporary dimensions of MCS and social outcomes to better manage sustainability.

1.2 Statement of the Problem

Sustainability has been widely talked of during the last decade and today. Organizations and managers have recognized the importance of formulating their corporate strategies towards corporate social responsibility (Epstein & Roy, 2001). There has been much talk and literature on WHY sustainability is important and why it should be implemented across various industries with little focus on HOW it can be implemented into action where organizations can create a culture and processes to improve financial and social performance (Epstein & Roy, 2001). Sustainability is seen as a driving force for corporate success and organizations need to integrate sustainability into corporate strategy (Caputo et al, 2017). Governments, organizations and academics can provide ways on how to implement, measure, and increase sustainability awareness and its benefits with an effective stakeholder engagement and a drive to sustainability performance (Caputo et al, 2017).

Management control is one of the most important and challenging issues in the management of organizations in the world today towards sustainability. Making sure an organization's MCS flow positively is essential to streamlining an organization's operations and minimizing unnecessary financial costs which in turn affect its growth (Galpin et al, 2015). The use of MCS towards the integration of sustainability in an organization will be a long term investment for many organizations and the process of achieving the strategy (Gond et al, 2012).

Most organizations have failed because of lack of MCSs, proper financial planning and control, poor resource allocation for sustainable development. Management control is an integral part of running organizations; organizations fail due to MCSs to support their day-to-day activities rather than because of liquidity problems (Edwards, 2005). Epstein & Roy (2001), explain that there is a growing number of requests by most managers to know how to implement and improve sustainability, and also how they can identify various drivers and indicators in improving their sustainability to improve corporate performance and competitiveness. Managers also need to know how social performance impacts on overall long-term corporate profitability and how to communicate the importance of such impacts to general managers and financial managers throughout their organizations in language that is readily understandable (Epstein & Roy, 2001; Baumgartner & Rauter, 2017).

Sustainability has been widely talked about and why it is important to implement, but the challenge remains on how to implement it in various organizations or industries and better still how different organizations can align sustainability in their corporate strategy. Very little attention and research has been done on how sustainability can be achieved in a non governmental organization (NGO). Kraus et al (2007), stress the fact that little attention and focus has been placed on how NGOs use formal MCSs in managing their activities and promoting sustainability. With modernisation and more power distribution, many organizations like the NGOs are more focused and involved in achieving sustainable goals and to fill the gap in the social, economic and environmental arena (Scherrer, 2009). NGos have an increasing responsibility and have taken a role for economic, social and political development and to strengthen sustainable development through community participation and involvement (Kajimbwa, 2006). In working and achieving sustainability, there must be an interactive process which must focus on building

the capacity of communities and seeing to their continuous adaptation (Flower, 2000). With the new responsibilities of business organizations to focus towards the societies and environments, the role of NGOs around the globe cannot be undermined. NGOs not only face the issue of the availability of funds and donors to carry out projects and activities, but how to monitor and evaluate the process of attaining sustainable goals within the communities (Flower, 2000). NGOs are legitimate players in setting the course for societies and engaging with them brings about more accountability and measurable results (Blackburn, 2007). The presence of NGOs in the arena of promoting social and economic impacts creates more empowerment to individuals, communities and societies for a visible and dramatic change in righting the wrongs which have existed in the governance, economic globalism, equality, poverty and distribution of resources (Blackburn, 2007). This study is unique in the domain of economic and social perspective as the researchers try to analyze an NGO whose overall goal is promoting sustainability and integrating it into their MCS in order to achieve their CSR (corporate social responsibility). The research adds and contributes to the findings of Kraus et al (2017), with the research findings portraying the NGO thrive in the use of ideological and formal MCS in carrying out its activities in the promotion of sustainability and faced with the complexity of financial autonomy, attracting funding and maintaining their identity and mission. Also, the research pictures the NGO operations and promotion of sustainable development and carrying out its activities in a developing country and enclave rural community and how its management uses ideological and formal MCS in forming a normative compliance with stakeholders.

1.3 Objective of the Study

As previously stated, there is a growing demand from stakeholders of companies to adapt sustainability and how sustainability can affect their MCS; which are tools organizations use to drive their operations towards its strategic objectives. Sustainability takes a long time and involves numerous collaboration and participation of various stakeholders for sustainable goals to be achieved. This phenomenon involves lots of factors and actors for the retaliation of its impact. There is a need to understand how sustainability affects management control systems. Thus, the objective of this thesis is to examine how an NGO can effectively carry out its management process in a sustainable manner while trying to promote and integrate sustainability into its corporate strategy and objectives. Clear research questions will be:

1. To investigate how sustainability is integrated in the MCS of an NGO with an overall goal to contribute to sustainability?

Gond et al (2012), point out that integration of sustainability with strategy through MCS will be a long-term objective for the organization towards the search for sustainability. Which can bring about setbacks such as economic rationalization towards the sustainability strategy. Management faces challenges in the integration of sustainability into the organizational strategy and plans especially when operating a sensitive environment or industry with emerging threats and opportunities (Peter et al, 2016). The above discussion leads to the second question.

2. What are some challenges the NGO faces in integrating sustainability into its MCS ?

1.4 Organization of the Study

The structure of this research is as follows: The first chapter introduces the research study and highlights the general overview of the study.The Chapter two focuses on the methodology the researchers adopted in carrying out the research and sources, methods of data collection, and methods of data analysis. Chapter three looks at literature review; this covers views of what other writers have to say about the concepts of MCSs, sustainability, sustainability integration and other relevant matters. Chapter four presents the analysis and findings and finally chapter five summary of main findings, recommendations and conclus

CHAPTER TWO

RESEARCH METHODOLOGY

In this section, presents a detailed approach in which this research was carried out. It focuses on the research strategy, research design and the method of data collection to adequately find answers to the research question for better analysis and discussion.

2.1 Research Strategy

Among the qualitative research section there exist five research designs that we could have selected which are; longitudinal study, case study, cross-sectional study, an experiment and a comparison study. A longitudinal study is not possible as it demands a lot of time which is beyond our capacity and also our decision to use a simple case study is not possible to do a comparative analysis. To conduct an experiment, it will require us to manipulate the studied behavior and we lack the capacity to manipulate the MCS in the company so this method is also not feasible. A survey is also not feasible as it requires more than one observation as it builds upon previously identified and relevant variables (Bryman & Bell, 2011). So based on these reasons a case study is the most feasible method as it has been stressed by Yin, (2009) that "a case study is preferred in examining contemporary events, but when the relevant behaviors [sic] cannot be manipulated" (Yin, 2009, p. 11).

This study follows an inductive approach as the researchers focus on a particular NGO to examine how it uses its management control system in integrating and promoting its sustainable objectives. This provides a means to test this phenomenon to provide a generalisation of this concept.

The research is aimed at assessing the use of MCS to drive an NGO organization in a developing country towards achieving sustainability and the challenges it may face in using its MCS to achieve sustainability. To achieve the objectives of this study a qualitative approach was selected as a research method and to commence with the process by contacting the organization to give the researchers the permission to conduct this study. The researchers started collecting data by conducting a semi structured interview with top management personnel as they are in charge of formulating the organization strategy and have a good understanding of the MCS. The research follows an inductive approach as it is a qualitative study and qualitative research methods are more commonly associated with an inductive approach. Research questions are used to narrow the scope of the study and the aim of the study is focused on exploring new phenomena or looking at previously research phenomena from a different perspective. The data was collected simultaneously with the literature review. The empirical data collected was mainly concerned with how the organization used MCS in handling its activities aimed towards sustainability.

The research is built on a sustainability model that was drawn from the literature reviews in which the procedures of implementing management control systems towards sustainability using the various control systems was stated. The data collected was analyzed in accordance with the sustainability model and the researchers made a thorough analysis to build their own analysis from the findings. The researchers presented their findings and discussed them with reference to the sustainability model for consistency with the purpose of the study. After concluding their findings and discussions they wrote the conclusion and finally reported on it. The research process is illustrated below.
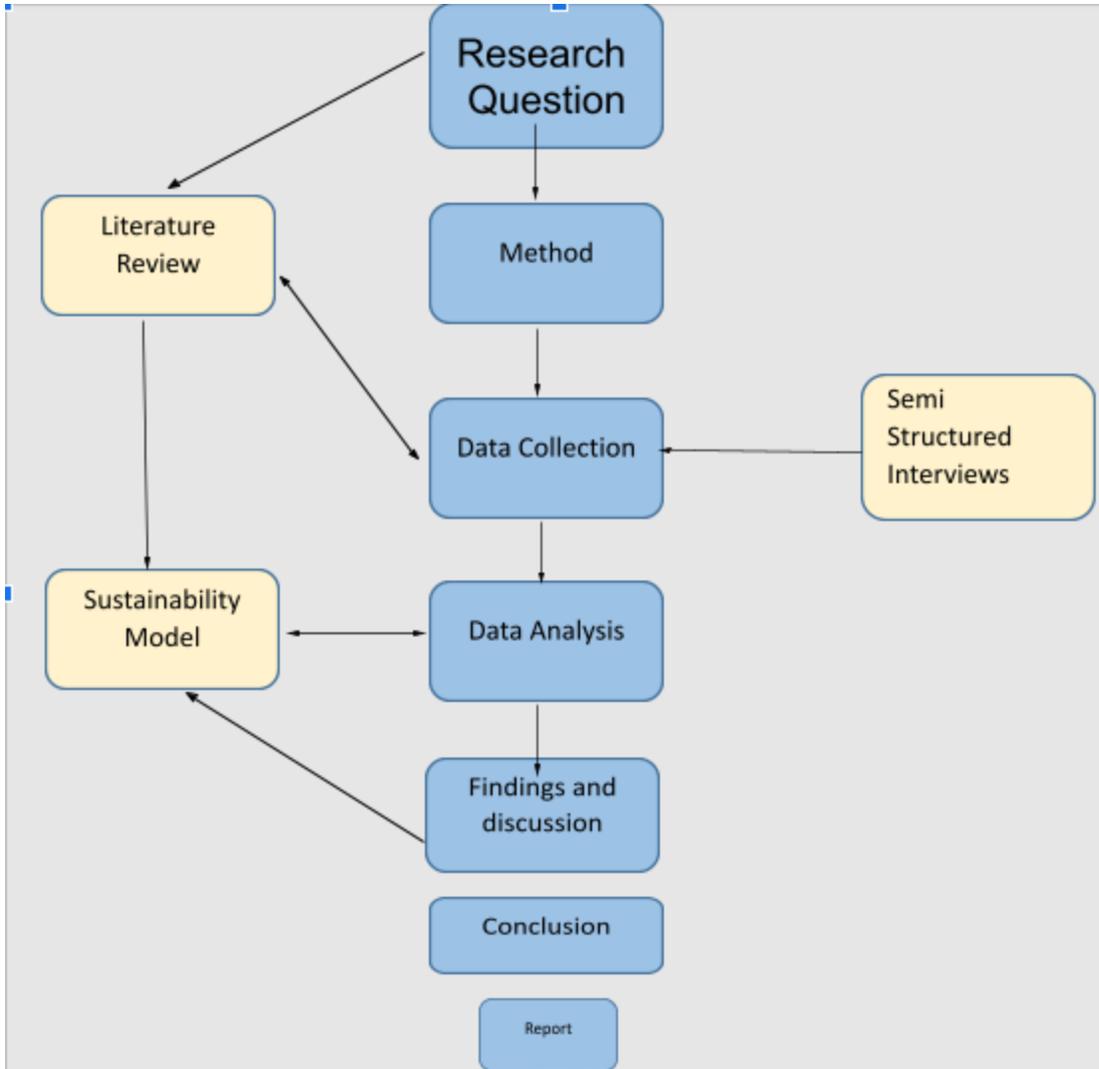
Figure 1 Research process flowch (Designed by the authors)

2.2 Research Design

To provide an empirical analysis and discussion of the research questions, the researchers identified the case organization's strategy of integrating sustainability into their business strategy with the use of MCSs and the use of various articles on sustainability and MCSs. The framework of Malmi and Brown (2008) is used to provide an understanding of the concept and perception of the MCSs to suit the context of achieving sustainability.

2.2.1 Motivation of a Single Case Study

The case study method of the study explores a real life situation, through detailed, in-depth data collection involving multiple sources of information and reports a case description and case themes (Gustafsson, 2017). This research is conducted using a case study of a particular company as case studies tackle how and why questions especially through multiple sources of evidence and therefore the evidence gathered from multiple sources are better reliable results and conclusions derived from this type of study tends to be more realistic (Gustafsson, 2017). This study is exploratory research and case studies are meant to explore a particular setting so that it can be well understood (Cousin, 2005).

Case studies provide a thorough insight and understanding of the research issue and problem (Creswell et al, 2007). Single Case study is a method that seeks to ensure an investigation of our research questions as it accounts for contextual factors influencing the results from the findings therefore one rational refers to the representativeness of the case. A single case study will enable us to question old theoretical relationships and explore new ones as a result of a careful study being conducted (Gustafsson, 2017). Also, another reason why we decided to go for a

single case study is that to study our research questions, we need access to our case company because the phenomenon is not perceivable outside the company (Yin, 2009).

The research method for this study is qualitative. The choice of this is to better grasp the nature and exact picture and situation of the context being discussed with those directly involved or better still to have an understanding of a real life situation or context (Creswell, 2007). Another important cross road for this initiative is to keep focus on learning directly from the participants to have an understanding of the research issue or problem, thus, through this we have a multiple sources for the collection of data such as interviews, articles documents to better understand the contest and research issue and provide a holistic account of various factors in relation to the situation (Creswell, 2007).

2.2.2 Case Selection

The aim of this paper is to investigate how an NGO's MCS can be used to support the integration of sustainability into its organizational strategy and the challenges it faces during the process of integration.

The case company is an NGO who has been a player within this phenomenon for the past 13 years and has several projects under its "umbrella" for sustainable development, ranging from a foundation (through its family farm school), radio station and microfinance institution (Cooperative). The NGO provides a broad and interesting setting for an empirical study of sustainability issues because of its unique ability during its conception as an organization which has contributed in poverty alleviation and eradication, creation of employment and entrepreneurship, bridged inequalities of power and resources, promote income generation and fostering of social cohesion which are in line with sustainability (Zamagni &

Zamagni, 2010). This has been the corporate social responsibility of the NGO in their governance and organizational structures. Thus, it provides a unique circumstance with high research problematization and better understanding and an in-depth with regards to the research questions the study seeks to provide answers.

2.2.3 Data sources

Data sources of this study came from research articles and interviews from the case company. Article databases that are used in this literature research come from LUBsearch, Google Scholar and Business Source Complete with the aim of finding academic articles which were published in academic journals with at least a 3-ranking on the ABS-list. Keywords that were used when searching for articles were "Sustainability", "Management control system", "impact sustainability on firm performance", 'Corporate Social Responsibility''.

The choice of interviewees followed the initial conversation with the founder and CEO of the organization where findings were made that activities of the organization were focused on sustainability. From the findings, sustainability is upheld across all levels of the organization and within all its projects. Additionally, interviewees were identified and classified productive based on their role, seniority, longevity, qualification and experience as they researchers believe these individuals possess a strong and sound understanding of MCSs and sustainability which will have a great contribution to the research. Thus, these individuals who are senior managers and understanding of management control and how they are designed to align with the organization strategy as our point of focus were considered best fit for this research.

The CEO provided the researchers relevant contact addresses of the interviewees. Emails were sent to the interviewees stating our research plans and interest in their contributions. In engaging in the process, emails were sent out requesting time so we could schedule an interview with the interviewees based on their flexibility, conveniency as they are senior managers with much responsibility and tight schedules.

Exhibit 1. Information from interviewees

Interviewee	Position	Communication Style	Duration	Academic & Practical Background
A	Executive	Zoom	40 mins	First degree in Gemology and Sociology of Law with 13 year in the company. Founder and chair of the board
B	Senior Manager	Zoom	60mins	Master Degree in Social Studies and Environmental Management with 12 years in the 9 year in the company. CEO of the organization
C	Senior Manager	Zoom	45 mins	First Degree in Sociology and Anthropology with 12 years in the company. Projects Manager
D	Senior Manager	Zoom	47 mins	First degree in tourism and MSc in human resource management with 2 years in the organization. Research and development manager.

2.3 Data Collection

Data for this research was collected from articles and interviews. Interview questions where formulated based on the the organization activities, sustainability policies and how the company strategies to attain its sustainability initiatives as presented in Appendix 1

As presented earlier, the research is qualitative research which aims to describe a phenomenon (sustainability and MCSs) with a greater detail which is subjective to a particular company (Flick, 2013). Denzin & Lincoln, (2005) and Flick, (2007) identified several triangulations used to analyze data from an interview (data, investigator, theory and methodological triangulation). The research focused on the investigator triangulation which was conducted by two researchers and provided a sample size to match the resemblance and conformity of the empirical study by different interviewees.

Semi structured interviews were sent to interviewees before the interviews were conducted which gave the interviewees the time and flexibility to have an understanding of the questions before the interview was conducted.

This research commenced in January 2021 with the planning phase and getting in contact with the case company. The initial contact with the case company was to seek their approval and interest in this research and willing to provide relevant data. The researchers were contacted via email by the founder, chair of the board and CEO who showed willingness and interest in the research. We together discussed and planned how to obtain and use the relevant information they had to provide.

From the initial interview with the chair of the board and the CEO, relevant information was obtained with regards to the company's activities, strategic plan and sustainability drive. Thus, to have a better sight into how the processes and nature in the company intends to accomplish this task, the researchers decided to conduct semi structured interviews with key personnel to obtain very relevant information. Horton et al, (2004) highlights that this method provides flexibility

and credibility of responses with interviewees having the flexibility and freedom to explain and provide great insight in their particular area of interest and expertise which provides a good understanding of the concepts, processes involved and area of focus.

A total of four interviews were conducted which lasted from 40 minutes to 60 minutes. Exhibit 1 shows the information obtained during the interview with interviewees and highlights their role in the organization, academic background and longevity of service in the organization.

2.4 Data Analysis

An interview was conducted in this research and every interview was recorded to have a proper understanding of the reviews of various participants. Data was analysed carefully by thorough reading and re-reading for accuracy. The researchers adopted a phenomenological approach of coding data where the expanded material produced more than one interpretation of the original material collected, while identifying the patterns and diversity of the material in a clear and oriented manner as suggested by Flick, (2007). The interviews were recorded and transcribed in order to classify and arrange the relevant and genuine thoughts of the various interviewees within the dimensions of the theoretical background. The two researchers analysed the various articles and interviews to increase the trustworthiness of the research. The findings as well as direct quotes are used in the empirical findings sections of this paper substantiated from prior research papers and publications. It also highlights our propositions with regards to our findings.

The research had some coding used for the data analysis. To begin, each interview transcript, the research notes from the direct observations and the articles were read

by the researchers. Interviews were recorded and compared severally and codes assigned to certain expressions for identification and comparison of what they were meant. The transcripts were replayed several times and words were noted down which meant similar ideas and code assigned to them for identification. Gibbs, (2018) explains that codes are used for comparison and stress the meaning behind text. When theoretical framing was set, the empirical material was organised and analysed using several categories. The categories initially used were: general information about the organization, their policies, the context in which it operates and carry out its activities and analytical categories which involve formal MCS, and sustainability approach. Furthermore, selective coding was used, where findings not considered to be of importance or sufficient relevance to the study were stripped out. Empirical material was related to the theoretical concepts of the study to draw meaningful and unique insights. Lastly, the case analysis was written up where the emerging findings were compared to and match differences with previous research to determine the insights unique to the researchers' investigation and findings.

2.4 Data Triangulation

The proponents of data triangulation asserts that the basic purpose of using this approach is to assist in giving a much detailed and balanced scenario of the situation under study. Patton, (1990) identifies four levels of triangulation: (i) investigator triangulation (ii) methodological triangulation (iii) theory triangulation and (iv) data triangulation. In conducting interviews with different individuals within the organization the sample size increases and that facilitates the convergence and substantiation of the relevant findings and thus leading to data triangulation. For this study the interviews were conducted by a team of two researchers which leads to investigator triangulation which we interpret as the

gathered evidence being scrutinized by two or more investigators which consequently leads to requiring an agreement upon the complete understanding of the statements. For the purpose of this research the interviews were all attended by both members and the memoranda were also jointly authored by both team members.

2.5 Methodological Concerns and Ethical Issues

The researchers acknowledge bias in this research with regards examining only a single organization to draw analysis and conclusions. However, the triangulation derived from the interviews gives the researchers an understanding of the perspective of the study from the interviewees. As suggested by Roulston & Choi, (2018) part of the interviews were transcribed to provide meaningful interpretation of some concepts used by the interviewees on the phenomenon and way of presenting data in the context in which they are situated. Furthermore to give credibility to the research as presented in exhibit1 above, the choice of the four interviewees is due to their longevity in the organization and their contributions and perspective of the phenomenon cannot be disputed or undermined given their level of experience and involvement in the organization.

McNamara, (1994) identifies five ethical concerns which can be considered when conducting a research; these guidelines deal with voluntary participation, no harm to respondents, anonymity and confidentiality, identifying purpose and sponsor, and analysis and reporting. We adhered to these guidelines and controlled any ethical issues which could arise.

To ensure voluntary participation and have a high response rate, the researchers sent a message a few days after the collection of data to the organization to inform

possible participants of the importance and justification of the study. An email was sent to the organization requesting for the collection of data and explaining the study objectives in more depth. A message was sent from the participants or organization to the researchers indicating the agreement to participate in the research study.

This study was composed with questions which were convenient and flexible for the participants to respond. There could be some degree of harm during data analysis or in the results of the survey. Participants identification was kept confidential as promised by the researcher and was only used in determining who had not responded for follow-up purposes. The purpose of the study was provided in the email sent to the organization or participant, how sustainability could be integrated into the organization with the use of their MCS.

To accurately report both the methods and results of the findings, the researchers assumed the responsibility to report problems and weaknesses experienced as well as positive results of the study to his supervisor because of her advancement in the academic field and professional experiences.

CHAPTER THREE
LITERATURE REVIEW

The theoretical framework will do a review of existing literature review on the field of MCS and sustainability which will serve as a platform for the forthcoming empirical study. This section will provide the readers with an introduction to the concepts integrating sustainability in an NGO and how the organization aligns its strategy to meet up with its sustainability initiative.

3.1.1 Management Control System

Management control system (MCS), is a system which uses information to evaluate the different performances of an organization's resources like human and financial resources in line with the organization's objectives. It also influences the organizations to implement strategies. The literature on management control systems (MCSs) takes a fundamental approach to how companies organize and control in order to implement corporate strategies (Morsing & Oswald, 2009). Management control systems are the formal and informal structures put in place by a business that compare the goals and strategy of the organization against the actual outcomes. In other words, it measures how well the functions of a business and the business as a whole performs and meets its objectives (Anthony, 1965; Simons, 1994). MCS plays a role in organizations in defining their objectives. Managers must formulate their goals towards the firm's objectives, taking into account uncertainty but allocate resources to achieve a given set of objectives (Anthony, 1972). It plays a role in ensuring that environmental and social activities are incorporated into an organization's strategies (Arjalie & Mundy, 2013). It is a major concern for all organizations as the change in individual expectations, social norms, technology and the economic environment has led to change in the control

practice of many organizations (Berry et al, 2009). Gaining an understanding of MCS will facilitate the development of a better theory on how to design a range of controls to support the organization's objectives and sustainability (Malmi & Brown, 2007).

MCS has over the years had many conceptualisations and frameworks to better explain what MCS is all about and how to use them (Otley, 2007; Malmi & Brown, 2008; Anthony, 1965; Maciariello & Kirby, 1994). MCS is vital and key to all organizations as it ensures and provides focus to the business activities which is designed to ensure continuity and coherence to ensure business capabilities so that organizations can survive under uncertainty (Otley, 1994). Under such uncertainty, MCS when used interchangeably in the organization will provide information which will be useful for managers to perform their task and duties, thus the pattern of behaviour in the organization can be changed for the firm's competitive advantage (Otley, 1999).

The importance and use of MCS will depend on the uses of various management controls practices being used and thus, acts as a package (Chenhall, 2003; Malmi & Brown, 2008). Following various contingencies an organization may design MCS to suit various contingencies and see to it that they are consistent internally (Grabner & Moers, 2013). For organizations to succeed and satisfy stakeholders, it should be used as a tool for implementing strategy and goal congruence (Anthoney, 2007). Various researchers have studied MCS to be used for different performances in the organization. Malmi & Brown (2008), stress the fact that management control should be seen as a package which embodies all activities and functions of the organization. Management control can be used to tailor innovation to the development and creation of new products (Haustein et al, 2014; Bedford, 2015;

Davila, 2005). Others highlight that it can be used to design, measure and monitor a firm's performance system against its targets and objectives and to enhance its value (Simon, 1994; Ferreira & Otley, 2009; Franco-Santos et al, 2012; Ittner & Larker, 2003).

3.1.2 Management Control as a Package

Malmi and Brown stress the fact MCS should be seen as a package as presented in figure 2 and should not be used in isolation in the organization, but using them together will effectively communicate the objective which could lead to poor decision making if they are not linked (Malmi & Brown, 2008).

Cultural Controls					
Clans	Values			Symbols	
Planning		Cybernetic controls			Reward and compensation
Long range planning	Action Planning	Budgets	Financial measurement systems	Non-Financial Measurement Systems	Hybrid Measurement Systems
Administrative controls					
Governance structure	Organization structure			Policies and Procedures	

Figure 2 Management Control Systems package (Malmi & Brown, 2008)

3.1.3 Planning Controls

Planning is the design of a desired future which involves a clear decision making process of what to do and how to achieve a desired outcome (Ackoff, 1970). Planning ensures an organization to be more strategically oriented, set goals of the

various functional areas or departments which will be designed and communicated to the employees at different levels (Malmi & Brown, 2008). Planning also will enable management to control the activities of the employees in line with its goals and objectives. It fosters coordination, compliance, accountability, motivation, and performance within the organization (Malmi & Brown, 2008). Anthony, (1965) put it that for MCS to work, organizations need to define their objectives, managers must formulate their goals towards the firm's objectives, taking into account uncertainty but allocate resources to achieve a given set of objectives. This will change the efforts and behaviour of employees towards achieving the goals and objectives. It will as well act as a means for setting standards to be followed towards the achievement of the organization goals and objectives, while deciding on the level and behaviour expected by members of the organization (Malmi & Brown, 2008). Planning can either be short term or action plans which involve a maximum of one year period or a medium or long term planning which involves more than a year's period for an organization to arrive or reach a given target (Malmi & Brown, 2008). Through effective planning, the organization can become very flexible and can better withstand different situations of uncertainty in the future if it arises. With an effective means of planning, the resources of the organization can be aligned towards its objectives (Anthony et al, 2014).

3.1.4 Cybernetic Controls

Cybernetic controls or steer controls are tools used to reduce deviations from standards or negative feedback loops which involve the monitoring and measuring of performance indicators in an organization (Dobre, 2007). Managers will be able to measure and evaluate the performance of the organization and individual employees, thus providing rewards where necessary and action plans (Malmi & Brown, 2008). It also provides a means of obtaining feedback within and out of the

company. It helps in the decentralization of the communication process in the organization and provides a medium for the participation of all levels in the decision-making process (Malmi & Brown, 2008). Malmi & Brown, (2008) point out some characteristics of cybernetic controls; a system to measure the qualification of an underlying phenomenon or activity, it is a tool where performance and targets can be met, a feedback process for the comparison of outcomes and a tool to modify the behavior of a system. Furthermore, budgets, financial measures, non-financial measures and hybrids are cybernetic systems in MCS which can be used and considered as cybernetic controls (Malmi & Brown, 2008).

In achieving sustainability, organizations can readily and flexibly align their budgets to prioritize their activities. In addition, cybernetic controls ensure the monitoring of employees within the organization in the performance of their task towards the firm's objectives and also motivates employees toward setting goals in performing their task towards the overall goals and objectives of the organization (Anthoney et al, 2014).

3.1.5 Rewards and Compensation Controls

Systems are designed and developed to measure, monitor, manage and boost performance within an organization and rewards and compensations are attached to boost employees performance where targets and objects can be met (Flamholtz et al, 1985). This will act as a tool for performance measurement within the organization. With this, there will be a change in the motivation and performance of employees with regards to their task. Employees will focus and put in more effort towards their task, devote more time since they may get better rewards (Malmi & Brown, 2008). The reward and compensation system assist management

in the retaining of employees since they already have the know-how of the company's activities, thereby reducing cost on hiring and vacancy if their case may be (Malmi & Brown, 2008). Reward and Compensation as seen to be attached to the package to boost the morale of employees towards sustainability which is a sensitive effort which involves a lot of time, perseverance and commitment. Various forms of reward and compensation systems are presented in figure 3 and with this it can be seen that an extensive range of different reward and compensation systems exist.

The purpose with rewards
- Operational control
- Motivation for desired effort
- Recruit and keep employees

Basis for rewards
- Financial and non-financial measures
- Corporate level, business unit level, individual level etc
- Performance measurement

Types of rewards
- Monetary rewards
- Non-monetary rewards, e.g. promotions and training
- Stock ownership

Receivers of rewards
- Individuals, teams, managers, organization
- Aspects of fairness
- Information and communication

Figure 3 Rewards dimensions (Arvidsson, 2008)

3.1.6 Administrative Controls.

This will have an impact in the formulation for policies and procedures within the organization. This will also lead to a change in the design and structure of the organization, thus affecting performance and output (Malmi & Brown, 2008). A

change in this will lead to change in the behaviour of employees toward the achievement of the organizational goals. It will encourage better vision for the organization, communication, and the decision-making process (Malmi & Brown, 2008). This affects the entire governance and operational structure of the organization, and creates a culture within the firm's operations (Simon, 1995).

3.1.7 Management Control Systems in NGOs

Over the years NGOs have become continuously vital in tackling the humanitarian challenges related to welfare and development assistance. NGOs have consistently relied on informal management processes to help in sustaining their existence. However, there has been increasing pressure from government, official agencies and donors for NGOs to demonstrate accountability and managerial competencies. This has prompted the adoption of formal management control systems by NGOs to assist in ensuring their sustainability in the longer run. This control system has the capability of helping NGOs in planning and controlling formulated policies aimed at providing funding which involves networks of partner agencies. These controls will assist in linking non- financial operational performance to financial concerns. Clarifying within the NGO the relevance of incorporating economic efficiency as a key organizational value together with conventional welfare values.

For NGOs to effectively use and implement its MCS to achieved sustainability, Elzoni, (1975) in Kraus et al, (2017) stressed that they should use the combination of ideological control and formal MCSs as he believes that ideological control has a much more powerful control and influence on employees to adhere to organizational norms and values. Therefore compliance to formal MCSs in normative NGOs are linked and related to ideological control of the particular organization. However, for the ideological control of the organization to have any

influence on the employees, there has to be a vocal and convincing leader who has the ability to articulate and communicate the ideology of the organization to the employees for them to adhere to the ideologies(Kraus et al, 2017). In a case study conducted in a normative NGO providing health care services called MediOrg in India, the nurses explained how formal MCS in the form of written guidelines from the manager to senior doctors and nurses to smoothen their daily routine activities in attending patients(Kraus et al, 2017)

Formal management control systems in NGOs come in different forms and in one NGO, Tennant to be specific, findings show that the organization uses its belief systems to express its core values and mission to the interested stakeholders. (Chenhall et al, 2010). Formal financial control systems in the form of diagnostic control were also observed within Tennant which was evidenced by the organization's capabilities to extend a helping hand to other service providers and government departments (Chenhall et al, 2010). However there exists some implications in the implementation of formal MCS in NGOs which was observed in Tennant. The managers of the organization had the difficulty of maintaining the strong bond that existed between them and the subordinates as a result of the informal control system in the form of interactive control system that was present in the organization. The introduction of a formal management control system poses the threat of affecting that bond as a result of its strict nature with less interaction between the two parties(Chenhall et al 2010).

NGOs face some agency theory issues such as opportunistic behaviour which is when agents of the NGO organization have more useful information than the principal and they use that information and their expertise to act opportunistically in their own interest rather than the interest of the mutual contractual goal of the organization(Subramaniam et al, 2019. Adverse selection risk which occurs due to

the principal's choosing in times of information asymmetry or overstating the capabilities and social impact to win contracts(Subramaniam et al, 2019). Goal incongruence is also an issue as NGOs are in most cases been funded by the government so the government does politically influence them on influencing the projects they should undertake thereby diverting their initial goal they intended to achieve(Subramaniam et al, 2019). In a study made in NGOs in India by Subramaniam et al (2019), it was discovered that formal MCSs methods can be used to align the agent-principal goals through the monitoring mechanism by means of supervision, internal checking, routine performance monitoring and external auditing. Also performance- based rewards which are based on output and reward can be used to align the two parties as the agents will work towards achieving annual performance targets to benefit from such rewards(Subramaniam et al, 2019).Therefore formal MCS is indeed a mechanism that help NGOs tackle the agent- principal issue.

The NGOs in Africa are faced with an uncertain environment and as argued by Chenhall (2003), formal MCSs provide incomplete and ambiguous information under uncertain environments which may hinder its efficient implementation of strategies geared towards the sustainability of the organization. NGOs have no clear established administrative structure as they usually form their own governance structure. This makes it extremely impossible for their administrative control system to confront their basic objectives towards sustainability (Ahmed, 2014). This also causes NGOs to depend only on a top-down approach in decision making rather than a more interactive and participatory system for rational decision making (Ahmed, 2014). Performance evaluation in NGOs is a challenge as there is no single quantifiable performance indicator and the unavailability of the required technology to measure performance and this complicates the task of management

in implementing an efficient diagnostic control in rewarding outstanding personnel and departments within the organization (Ahmed, 2014). This will be a challenge to the NGO's MCS to drive the organization towards sustainability as without an effective evaluation of performance, the cybernetic and reward control system will not deliver as expected. Our case organization has the issue of convincing the general public its geographical area of its creditworthiness and effective formal management control systems can help it to develop connections to match their purposes. Management control systems can provide relevant information to demonstrate why the NGO organization is more capable to provide the intended services it promised the clients. MCSs in NGOs can be strengthened and used wisely through reinforcing MCS obligations and principles which are relevant to MCSs. This can be done by NGOs emphasizing on key MCS principles such as transparency and cooperation to be observed consistently in the organization. This will ensure the cybernetic,reward, planning and cultural control system to be effectively observed within the NGO. Developing a strong role for the clearing house mechanism through ensuring that the organization shall build a platform which will ensure to share best MCSs practices and exchange relevant data on MCS tools and assessment. This will smoothen the use of the control system within the organization. Most importantly is to ensure that the MCS strategies are accurately incorporated through considering possible technological tools and institutional frameworks available in the organization to ensure compliance.

3.2 Concept of Financial Sustainability

Financial sustainability of MFI as defined by Khandker (1996), is the ability of MFI to continue operations owing to the viability of operations which means their ability to cover their financial, operational and administrative costs. The ability of the microfinance to rely on commercial price and internally generated funds rather

than donors or the state for growth (CGAP) price price. At first it was believed that MFIs can sustain themselves from the recovery of their loans but that is not the case as MFIs are still dependent on donors for sustainability (Quayes, 2012). As MFIs in most cases depend on repayments from loans for sustainability, it is suggested that they should charge a higher interest rate in order to maintain financial sustainability even at the expense of deviating from its primary objective in providing affordable loans to the poor (Conning,1999). When it comes to MFIs increasing their depth of outreach to the poor, financial sustainability has a positive relationship on MFIs as higher loans means higher recovery as far as MFIs do not give loans to the extreme poor who will find it difficult to repay the loan (Cull et al, 2007). In the same juncture Schreiner, (2002) points out to the fact that increase in debt can result in MFIs facing difficulties in sustaining themselves as this means increased service to the poor who have a higher rate of default. Nevajes et al (2000) and Von Pischke (1998) all support this notion that an increased debt of extending small loans to the poor will come with higher transaction, service and administrative cost which will bring poor financial performance.

The sustainability of MFIs also depends on the context in terms of the country it is situated in. To be specific, the macroeconomic and macroeconomic institutional characteristics. The growth of the economy in which a MFI is situated ensures the good financial performance of the MFI as it is an economy associated with lower default rate, lower interest rate and lower operational cost (Ahlin et al, 2011). Most successful MFIs depend on public or government intervention to maintain financial sustainability in the form of subsidies. These states provide these subsidies as long as the social benefit outweighs the social cost of providing funds for MFIs to perpetually continue on their financial service to the poor (Zeller & Meyer, 2002). Financial sustainability of MFIs has also been boosted through the financial

infrastructure which includes accounting and auditing standards, credit reporting system and payment and settlement system as these standards reduces information asymmetry and it reduce risk to creditors by providing clear legal provision and therefore increasing the flow of funds to MFIs from donors other than the state and donors to help sustain them achieve their primary objective to the poor.

3.3 Sustainability

Sustainability in general is defined by Schreiner, (2000) as the capability to recurrence performance overtime. It can also be defined as meeting the needs of the present without compromising the ability of future generations of their own needs. (WCED 1987: p. 43) For the purpose of this study we will concentrate on the economic, social and financial aspect of sustainability firms.

The concept of sustainability for an organization relates to the concept of corporate sustainability. The international institute for sustainability defines it as "adopting business strategies and activities that meet the needs of the enterprise and its stakeholders today while protecting, sustaining and enhancing the human and natural resources that will be needed in the future". Some authors also look at the term from the perspective of the triple bottom line as Bertel et al (2011) defines it as "managing the triple bottom line, i.e. taking into consideration financial, social, and environmental risks, obligations and opportunities in decision-making".

3.4 Types of Sustainability
Generally with regards to NGOs, various forms of sustainability do exist which include:

Financial sustainability, which is the most popular form of sustainability, is defined as the ability of the organization to offset both its financial charges and the operating expenses from its own generated income (Fukasawa & Schafer, 2011).

Human Sustainability refers to the ability of the organization to maintain its human force in the long run. The providing of incentives like educational opportunities, health care services, training programs to increase employee skills will all contribute to the firm maintaining its human force. Sustaining its human capital is vital for its achievement of its main objectives; however, providing these services to ensure human sustainability requires a significant amount of investment and organizations need to include it in the long run strategic plan for its achievement over the future (Goodland & Bank, 2002).

Social sustainability refers to maintaining the social capital as it is the capital invested in services that create the basic framework for society. It reduces the cost of working together and it fosters cooperation in the society as common shared rules and laws promote sustainability (Goodland & Bank, 2002).

Economic sustainability is the maintenance of capital. It is the ability of the economy to support a defined level of economic production for the long run (Goodland & Bank, 2002). It refers to practices that support long-term economic growth without negatively impacting the other aspects of sustainability which are social, environmental and the cultural aspect of the community.

Environmental sustainability is the responsibility of the organization to ensure that it conserves natural resources from its operations and protects the global ecosystem to support health and well being now and in the future. The impact of the firm's operations on the environment are not felt. That is the reason a key element of

environmental sustainability is its forward-looking nature (Goodland & Bank 2002).

The organization's ability to bridge social capital which involves developing connections with other similar NGO organizations can help them to gain financial support from capable NGO organizations. Bonding social capital which involves developing close interpersonal relationships based on shared values can also help them gain professional and financial assistance from such organizations. This can ensure economic and human sustainability of the NGO organization.

The NGO taking part in environmental sustainability initiatives can also be a strategy to win over the targeted groups to subscribe to their services. The general public are getting more conscious of environmental sustainability organizations and it influences their decisions to subscribe to their services and trust in their credibility. If the NGO is perceived as an environmentally friendly organization by the public, it will ensure the sustenance of its human and financial aspect of the organization as a result of its public acceptance.

3.5 Challenges of Attaining Sustainability Using MCS

The ability of organizations to integrate sustainability initiatives is attracting much attention as a result of policy makers and other external stakeholders' interest and the organization's own agenda related to strategic and market positioning. A growing number of organizations often fail in the implementation of sustainability approaches as a result of the complexity of the issue. The challenges have been categorised under each type of control system. For the planning control systems, the challenge will be for the organization to develop an appropriate performance indicator that matches the geographical area it is located in. Mismatched performance indicators will have no effect on the organization and as our case

organization is an NGO located in remote areas of Africa, the board will find it difficult to plan accurate performance indicators. Setting long term targets can also be a challenge for organizations as sustainability goals are usually set in a long period. Top management desires to produce short term results to display legitimacy and creditworthiness to the public can be an obstacle in solving this problem. In conclusion to the challenges of this control system, it is a real challenge for organizations to make goals feasible in finding the right KPIs in accordance with their long term or short term goals (Keeble et al, 2003).

The issues relating to the cybernetic control system is the lack of the relevant technology available for measuring and monitoring social and economic responsibility which is a responsibility of NGOs and particularly to our case organization. Financial measures are much easier to measure but social responsibility measures are much more difficult to be involved in MCS and this is as a result of the absence of an established template to guide the social responsibility measurement (Durden, 2008). The balance score card can be used to measure both financial and non financial measurement but the fluctuations in developing countries and the diversity of NGOs, it would be difficult to come up with accurate outputs for performance evaluation geared towards the sustainability of the organization (Adams & Frost, 2008).

Reward and compensation systems geared towards social and economic initiatives for sustainability require explicit incentives to the top managers due to the fact that such sustainable initiatives require uncertainty and risk when applying them as their effect is only measurable in the long run. The NGO may not be capable of providing such a type of reward system as a result of limited funds. The lack of bigger rewards in such NGOs may push top managers to work against corporate

social responsibility (CSR) policy to pursue higher gains at the expense of working against the accepted policy geared towards sustainability(Mackenzie, 2007).

The cultural control system also had some challenges to sustainability which is the integration of different cultural attitudes in the organization towards sustainability. Our case organization is an international NGO so for instance managers from Sweden may regard sustainability initiative highly while managers from Africa may not regard it as something relevant or as a risk management and cost reduction (Peter et al, 2016). For effective implementation of integration MCS and sustainability, members of the organization must have the same perception of sustainability.

Administrative control systems also have a challenge in achieving sustainability. In the developing world, the structural aspect has the problem of effectively imbedding corporate social responsibility into its structure. This is due to the fact that some organizations lack the support of top management to successfully integrate CSR to its structure and also the lack of formalised procedures put in place in the organization to teach employees about sustainability (Aldama et al 2009).

Generally external factors posing threat to sustainability can also be assessed as first of all the constant changes and complexity in the regulations of a particular region can facilitate some confusions regarding sustainability strategies, low legislative pressures towards sustainability can also constrain organizations' pursuit of sustainability objectives (Stewart et al, 2016).

3.6 Consequences of Sustainability to NGOs

Contextually Africa has been facing numerous economic, environmental and social impact of population growth development and environmental challenges. The governments alone cannot tackle this problem that is why NGOs come into play to tackle these issues and they are even termed to be more effective in dealing with these challenges (Muazu & Abdoullahi, 2019).

One of the constraints facing the continent is poverty as it remains the most popular economic and social issues in the continent. In a study conducted in Nigeria by Muazu & Abdoullahi, (2019) to assess the impact of NGO officials on sustainable development projects, it was concluded that even with some challenges they have face, NGO officials have a positive impact on sustainability development projects execution as they provide valuable services ranging from poverty alleviation health care and environmental protection which form part of sustainable development goals. The use of planning control systems in planning strategic long term goals geared towards sustainability has ensured NGOs to remain in operation for a long time. The training of its employees on measures necessary to imbed CSR into its structure using its administrative and cultural control systems will ensure the organization looks legitimate and creditworthy to the general public in demonstrating corporate social responsibility to the society.

3.7 Integrating MCS and Sustainability

Very little studies have been done to establish a link between sustainable development and MCS to achieve performance, financial reward and other compensations (Lueg & Redlach, 2016) and very limited study to understand the integration sustainability control systems (SCS) and MSC (Gond et al, 2012). There is a growing consensus on the use of corporate social responsibility and

sustainability, as many use the word interchangeably (Arjalies & Mundy). The integration of MCS and sustainability control systems require both a societal and theoretical perspective which identify various actors while adding organizational values (Johnston, 2019).

In focusing on the organization's internal processes, the role of MCS has to include all aspects of control within the organization, that is its MCSs and its SCSs (Ferreira & Otley, 2009). Many studies have focused on specific tools towards sustainability and MCS (Ferreira & Otley, 2009), such as, support tools to implement sustainability (Silva & Gouveia, 2016), sustainability reports (Henri, 2009), sustainability measurement (Epstein et al, 2008) which has focused more corporate economic, social and environmental impacts and measurements.

In order to have a clear and better understanding of the integration of sustainability within the organization's strategy, Gond et al, (2012) highlights the different uses of both sustainability control systems (SCSs) and MCS which follows the levers of control; diagnostic or interactive (Simons, 1994). Diagnostic controls are formal feedback systems used to monitor organizational outcomes and correct firm deviation from standards set within organizations and interactive controls are used by managers to align subordinates behavior to that of the organization towards uncertainty, threats and opportunities (Simons, 1994). When tools are used interactively by managers, it is to boost employees' operations within the organization through the alignment of their goals towards that of the organization (Battaglia et al, 2016).

Rodrigue et al, (2013), using the levers of control portrayed an interaction of environment performance indicators with that of the environment performance

measurement system used by stakeholders to influence environmental strategy. MCS can be integrated into a firm corporate social responsibility using the levers of control to trigger a change in an organization and steer it towards sustainability (Arjais & Mundy, 2013). There are three dimensions to the integration of MCS and Sustainability; technical, organizational and cognitive integrations (Gond et al, 2012). Technical integration deals with the use of SCSs with a broader MCS, it is a system which gathers, processes and reports financial,environmental and social performance data at the same time (Gond et al, 2012). Organizational integration is a social process which deals with the involvement of all members of the organization towards sustainability and financial performance (Gond et al,2012). Cognitive integration deals with the sharing of ideas between different managers within the organization about sustainability, it creates a mutual understanding about sustainability with the organization (Gond et al, 2012). There is an achievement of an overlap when there is a shared interest between different managers and the mindset of different actors towards sustainability (Gond et al, 2012). Gond et al, (2012) identify eight organizational configurations towards the integration of MCS and sustainability which deals with the monitoring and control of sustainability with their specific uses which facilitates decision making.

Gond et al, (2012) has so far pointed out and clearly chosen the relationship of MCSs and sustainability towards its integration in the organizational strategy. However, using these practically may bring about some conflicts, threats and challenges in the implementation within the organization. Thus, in the subsequent paragraph, detailed analysis will be discussed in that regard.

Malmi & Brown, (2008) provides a holistic view of MCS and how it can be used in synergy or as a package in achieving an organization overall strategy, this model guides the overall vision and strategy of the company.

CHAPTER FOUR

ANALYSIS AND DISCUSSION

This chapter provides details of the empirical findings. The first section provides an overall situation of the company in its efforts in promoting sustainability and how it integrates this phenomenon into its strategy. The next section provides relevant discussion of how this strategy is achieved from relevant findings.

4.1 Introduction of the Case Company

The organization is a non governmental organization founded in 2008 with 200 employees and 50 volunteers which is based in Sweden and Cameroon with its headquarters in Stockholm, Sweden. It has as its mission and vision to empower and transform the lives of vulnerable people especially children where they can be independent and live with dignity and self-esteem through better healthcare, water and sanitation, vocational skill training and access to human rights, thus working towards achieving the sustainable development goals. It has under its 'umbrella' a family farm school, a community radio station and micro finance institution or cooperative.

After realising there is a financial and digital exclusion gap which the family farm school and community radio station did not fully address, the NGO decided to establish a new project in 2017 to bridge this gap. It has as its strategic mission and objectives to alleviate poverty, enhance equality, combat rural exodus and child labour. With the implementation of the Grameen model, this project seeks to foster entrepreneurship and provide microloans to individuals or members without steady employment or collateral security based on trust, social cohesion and community ownership.

The company is a foundation which aims to fulfil social and economic goals not all to attract donors, stakeholders or have competitive advantage but for the benefit of the society and community as a whole in the long run.

4.2 Management Control System in the Organization

The management and function of the organization is determined and run by its board of directors. The board decides on the activities the organization undertakes and sets the different controls to initiate with the collaboration of the directors of its various projects or activities. Within the frames of the level of standards set by the boards and overseen by the chief executive offer, each project director decides on ways to carry out its activities to achieve the desired results and outputs.

4.2.1 How Planning is done the Organization

The survival and functioning of the organization depends on the availability of funds and human resources in order for the organization to achieve its mission and vision. This as well is influenced and characterised by the participation of all its stakeholders. Many interviewees acknowledged the fact of promoting sustainability which has a long term benefit to the society and this requires the collaboration and participation of all stakeholders. The organization plays a big role in bringing this gap in promoting sustainability and providing a path for a better future for tomorrow's generations. In trying to achieve and promote sustainability, it carries out planning with its board of directors setting and adopting its budget, setting targets and goals and identifying activities and targets communities to carry out their operations.

"We acknowledge and are committed to promote sustainable development in areas we identify to carry out our activities and outreach. The time has come where organizations must work in collaborations to the barriers of stagnation and work towards sustainability for the future generations- this is our mission"Interviewee A

"To begin our operations journey, we perform planning through setting goals and objectives to achieve within a given time period. We start this by identifying a community we think is most exposed and trapped with exclusion…..Our aim and motive is strengthen and expand our initial project by providing people the dignity they deserve(human development) where they can climb out the poverty trap and be financially, economic and socially included" Interviewee B

Sustainable development requires lots of planning and cooperation from all stakeholders in the process for an organization to achieve its objectives or CSR. Sustainability takes lots of time to be accomplished or attained and requires a significant amount of resources. An interviewee supported the fact that their activities require funding from donors or external partners for proper planning and fulfilling of their objectives. Promoting sustainable development involves working within a set of rules and regulations and the development of mechanisms towards achieving organizational goals and strategy for effective implementation of the strategy.

For NGOs to achieve and promote sustainability, this has to be implemented and enforced within the organizational culture. At the organization, employees explained the concept of how the company intends to promote its sustainable initiatives and handed a manual on how this is supposed to be done and implemented within their area of work or departments. The organizations design

structures and mechanisms in which it operates according to the institutions which govern and oversee the operation of their activities.

"Our idea is to look for an approach, companies and institutions that are open and willing to accept our project and provide funds for our initiative…… This will boost the objective of our organization and our project. We have achieved a lot by bringing new ideas and goals and setting new targets towards these approaches and increasing our presence in our different networks which creates an avenue of trust, transparency and seriousness in the world today" Interviewee D

"In formulating our strategy towards sustainability and towards achieving some sustainable goals which is our objective, we conform with the supervisory board, the network regulations (RECOCAM) the harmonization of business law in Africa (OHADA) which provides a path where were can formulate our strategy and the act as a guide in which be base our control…. These regulations and control mechanisms act also as a protective mechanism to us where they provide advocacy, raise funds and provide insurance towards sustainability efforts" Interviewee B

To continue promoting and thriving to achieve sustainability and fulfilling their mission, vision and objectives, the organization continues to develop and create new projects to expand its area of activities. After equating the impact of the activities and needs within their area of operation, the management realised the impact was not sufficient enough and decided to introduce a new project and expand their level of activities into a different dimension or area of focus in connection with the initial projects.

"We thought that what the organization (pre existing initiative) is doing and doing is good but not good enough for people to stand on their feet and be dependent and feel that they have worked to get themselves out of poverty …… and another problem was the digital and financial exclusion which is a poverty trap… I wanted people to be financially included and I saw this happen when I went for studies in Asia" Interviewee A

The planning of the strategic objectives toward sustainability is a critical process for any form of organization especially for NGOs in developing countries where there is high level of uncertainty. Our case company has hedged off this problem through involving relevant stakeholders including regulatory bodies present in the region to strategically and rationally plan the long term activities and objectives of the organization which will drive the organization towards sustainability.

4.2.2 How Cybernetic Control is Used in the Organization

To continue the operations and activities of the organization, it has to measure the level at which its goals and targets have been achieved. This enables the organization to plan, budget, recruit, and correct deviation. Before the organization began its new project, it was involved in humanitarian outreach through its foundation to provide shelter, clothing, medical assistance to displaced children, orphans, and pregnant women. It operates a farm school where youths can be trained on agricultural techniques like livestock breeding and crop cultivation for sustenance and income generation. Interviewees judged how this has impacted lives, changed families and motivated them to advance in their operations.

"Performance is key to the functioning of our organization. We must measure to evaluate the impact we have on the lives of the communities through our activities.

This enables us to plan, expand our diversity and recruit in order to have as much impact and transformation as possible". Interviewee B.

"We have sustainability at two levels because of the activities we are engaged in: financial and social sustainability. We evaluate and must evaluate our performance to be able to determine our budgets, adjust our budgets, plan and evaluate our activities in order to get goals, targets and design our activities. Performance measurement is very critical to our sustainability plan and efforts" Interviewee C

Measuring performance in order to make decisions is pivotal in the sustainability process but the challenge faces with organizations is what tools to use to measure performance and identifying indicators to measure performance. The organization is based and performs its activities in two geographical regions and settings, thus it operates in two different environments, with different cultures, and social needs.

"The main challenge is to develop KPI and social and economic indicators since we are located in different geographical areas and our we have different cultural challenges where target groups lack trust and confidence in our activities based on their prior experiences" Interviewee C

For sustainability initiatives to be achieved by the organization, the culture within the organization has to have to be towards sustainable development. An interview confirmed this fact. At the organization, employees participate and are engaged in the strategic objectives of the organization by not only being staff but also by contributing towards promoting sustainable development. This ensures everyone's cooperation and awareness about the organization's mission and vision.

4.2.3 How Reward and Compensation Control is Used in the Organization

An organization reward system is a set of procedures designed to administer activities which are valued by the employees which can be used to motivate them to achieve organizational goals and ensure the longevity of the desired behaviours within the firm. For the organization to ensure the desired outcome and behavior to be produced by the employees on a continuous basis to avoid deviations from its planning and cybernetic control systems, a reward system needs to be in place to ensure that. The organization has that in place which has been put across by the CEO of the organization.

"There is an appraisal system in which outstanding performers are rewarded after every year. There is also a bonus put in place from the microfinance initiative in which the proceeds of the financial services are shared among members to serve as an encouragement to maintain or increase the performance". Interviewee A

Top management needs to show its commitments to the reward system so that HR practices can be incorporated and also to make available the needed resources to create a successful and meaningful reward system (Stinchcomb,1965 in Cardon & Stevens, 2004). This has also been observed in the organization as the chairman of the board is at the center for motivating employees as she mentioned to us.

"Reward is the question of me been loyal to my staff by telling them how well they are doing and the fact that I appreciate their contribution a lot and that they are the future of the organization and it makes them happy and me constantly giving them appraisal is equally important because I mean it as I could not have done anything without them. Besides that I also give them gifts like clothes and laptops as gifts to them and their family members to boost their morals towards the job."
Interviewee B.

The reward system is done to motivate employees to work towards the strategic objectives of the organization, one challenging issue with regards to formulating the reward system is putting in place the right form of reward which matches the preference of the employee. The organization targets the rural areas of Cameroon and most of the offices are located in the rural areas so finding the right motivating mechanisms to keep on motivating employees to work in those areas of the country. This has been stressed by the coordinator of the overall program.

"*As our initiative is targeting the less privileged to bring them out of poverty most of our offices are located in the rural areas so motivating our staff to work in those remote areas is a challenge that the organization is struggling with*".

For the organization to connect their reward system to achieving sustainability it needs to be a system that is valued by the individuals it is aimed at for it to have the actual impact it was designed for. For that reason the organization has put in a reward system that is seen as one that can persuade employees to work in remote areas for the organization and at the same time drive the organization towards sustainability. The motivation put in place covers the employees and their family members.This has been said by the project manager.

"*Employees who come from far distances are given allowances for logistics to support them in their travel fees and feeding expenses. Also at the end of every year we award prizes to people who perform better in the organization to encourage them and to show our recognition of their efforts". Interviewee C*

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4.2.3 How Administrative Control is Used in the Organization

Administrative control systems are put in place in the workplace to reduce the exposure of specific shortcomings that may hinder the normal operations of the organization. The use of the organizational structure is a means for the organization to align with a variety of factors in order to respond better to challenges related to the industry or the environment (Tushman & Nadler, 1978). This control targets to ensure an efficient operation and coordination of the organization's operations at all levels within the firm and at the same time direct employees' behaviour through meetings. In the organization the board serves as an oversight board to ensure efficiency as mentioned by the chairman board.

"Within the system you have the supervisory board who are responsible for supervising the activities of the cooperative which means that in its functioning it keeps a supervisory eye on the operations and activities of the cooperation."
Interviewee D

The most common issues with this control are the improper structure of the board and the lack of proper standard operating procedures.The policies and procedures are not also been done according to the standard operating procedures.This issues can retard many routine procedures and irrational decisions as the decisions would not be taken at the board level. This has been said by the chairman of the board who said:

"I feel right now there are certain things lacking in the organization is the board as I feel they are not active as they need to be active, most decisions is been taking by the program and project coordinator whiles it is not going through the board so I feel there is a lack in organizational structure in the board." Interviewer C

For the integration of the control to achieve sustainability,One way of doing it is by organizing meetings for the policies and procedures and structures to be amended as expected. Steps have been taken by the Chairman of the board in organizing meetings to formulate policies and to formally organize the structure of the board and tabulate policies and procedures for the long term sustainability of the firm. The Chairman of the board highlighted this to us.

"We have regular meetings both annual meetings and board meetings and members meetings and everything is taken down strictly in formulating policies and policies and the way forward for the organization and the board is in Cameroon and they use these platforms to strictly display management control systems and a much higher one for that matter". Interviewee A

Training which is also an administrative control as it typically involves teaching members to follow specific policies and procedures of the organization (Malmi & Brown, 2008). In this aspect of control the organization set up a training school program funded by philanthropies to train and put across the plan of actions including its policies and procedures which is geared towards formulating strategic plans which will ensure its sustenance in the long run. This has been said by the program coordinator.

"The training is a project, we call it a family farm school and it has been funded by a Belgian corporation. When we doing planning for it we bring together all the stakeholders that is the project team, the trainers in the project in the family farm school and then the parent and internship masters who are involved in the training as students have to go for internship we bring them together and then we do a

general planning of how the program is going to look like with all the stakeholders
participating and giving their own opinions for the plan of action." Interviewee D.

The existence of an accepted policy manual also help toward sustenance of the
setup as every member of the set up refer back to that manual in conducting the
policies and procedures of the organization as stressed by the program coordinator:

"We have a policy manual which we all use in formulating policies and procedures
of the organization". Interviewee D.

4.2.4 How Cultural Control is Used in the Organization

As organizations are operating in a multicultural environment and diversifying
geographically and demographically, managers and employees can find themselves
working across borders (Picard & Reis, 2002). This will trigger firms, especially an
NGOs like the case company, to put across the organization's norms and be
accepted to ensure uniformity both in its operations and the behaviour of its
employees within the organization. Culture is a control system that is used to
regulate behaviours (Malmi & Brown, 2008). A clan base control system which
ensures that every employee feels that they are part of the organization by
establishing values and beliefs through the ceremonies and rituals of the clan
(Malmi & Brown, 2008). This has been highlighted by the program coordinator.

"We first of all make sure that everyone has a passion for what they do and we
ensure that everybody knows the objectives and the vision and mission of the
organization and you have a passion for it and we know that you are living it as we
created an "XXX gift" where each member voluntarily give to the organization
every month as a source of funding before we go and ask for funding elsewhere. All

this is geared towards to make the employees feel like they are part of establishment and this will make them to follow the strategic objectives of the firm toward sustainability"Interviewee D

Issues relating to cultural control have always been the organizations persistent efforts in trying to control the employees from diverse backgrounds in trying to align their behaviour with organizational values and beliefs to ensure uniformity in the whole organization.

Organization culture signifies the value of an organization, the style of leaders and the conduct of regulations and procedures, which are a solid base for creating a successful firm (Cameron and Quinn, 2005). For the integration of the cultural control towards the sustainability of the organization there exists a code of conduct which every member must adhere to ensure the values of the organizations are followed across the organization. The program coordinator confirmed this to us.

"There exists a code of conduct manual in which every member of the organization must abide by the values of the organization which is geared toward the sustenance of the organization" Interviewee D

Also training can also be included in cultural controls as training can be seen as a way of managing organisational culture by training and educating the employees on the values and morals of the organization which is all geared towards the sustenance of the establishment in the foreseeable future (Malmi & Brown, 2008). This has been mentioned by various interviewees as the organization set up a training school which it used to train and teach the organization members values of the organization for uniformity, bringing all stakeholders in formulating the action

plans and also formulating policies and procedures of the organization, all geared toward a rational plan of actions and a complete uniformity.

4.2.5 Sustainability Model

Based on our empirical findings we designed a model which highlights how sustainability can be achieved with the use of the MCSs while providing detailed explanation of the various factors and actors in the subsequent section. For an organization to be able to promote sustainability and sustainable development we assume the management control system can be used for successful integration with the collaboration of its employees, donors and partners, regulators, government and the communities for realisation of its objectives.

Exhibit 2 Model of Sustainability using MCSs.

4.3 Discussion of Findings

This section we discuss relevant findings on the integration of sustainability with an organization strategy. A provided detailed explanation of the various factors in the sustainability model. The empirical findings highlight the importance and eagerness for sustainability to be promoted and enhanced for sustenance and greater impact.

4.3.1 Planning for Sustainability and the Challenges

Like any organization, planning is essential and important for the organization. It is important and essential for the promotion, development and growth of the organization and the achievement of its initiatives, projects or activities. With an effective planning the organization can formulate, build and develop its main initiative and design a policy on path towards accomplishing its vision and mission.

Through its planning or having a strategy plan, the organization has a formal understanding about its capacities, strengths, weaknesses, threats and problems as well as resources. With this in place, it can better define and adopt its budget and allocate resources which it will build upon and evaluate its core competency. In order for the organization to make its goals feasible, management must identify and decide which activities to carry out or a particular situation to address and how to allocate its resources and competencies to achieve growth, sustainability and resilience and then determine how it will impact human development, financial and environmental protection. It must define and identify its key stakeholders to be

affected by its actions, purpose and objectives within the industry and a particular locality (Crutzen et al, 2013).

To better satisfy and impact the various stakeholders of the organizational strategy, the organization must be in compliance towards the management for sustainability and the development of systems towards this approach (Holton et al, 2010). Strategy and plan facilitates the organization in addressing the changes within its environment and sphere of its operations and activities which becomes primordial with its organizational culture, fosters smooth functions, limits flaws and provides better performance.

The NGO has thrived to achieve new initiatives to boost and improve financial and social performance by developing new products and services to meet the needs and satisfaction of its shareholders (Durden, 2008). From our findings we found that the idea of the organization emerges from preexisting ideas or initiatives. Within the planning process, the organization is able to focus the attention of its employees on significant projects and initiatives which draws the attention of various stakeholders on areas and activities which demand attention within a specific period of time. Thus, it shifts its focus from one project to another. This provides the organization to aim for a bigger picture which increases its capacity and efficiency.

Planning in the NGO ensures informed and good decision making where it can adopt and develop innovative solutions, better thought-processes with its initiatives or course of actions. This enhances the organization image and reputation. Moreover, the organization can develop and establish its own identity and secure its market position.

The challenges organization faces in the integration of sustainability into the organizational strategy through planning and action plans, is very complex and challenging. Without an appropriate system and structure with effective MCS to coordinate activities and tailor employee behavior, organizations will not succeed in their initiative without them (Chenhall et al, 2010).

4.3.2 Cybernetic Control for Sustainability and Challenges

The importance of measuring firms performance and getting feedback with regards to its operations is of importances to evaluate the level of its targets and system implementation (Malmi & Brown, 2008). The organization develops performance indicators to monitor, evaluate and measure their sustainability actions in order to improve its performances. In order to achieve objectives and targets towards achieving sustainability, it designs and develops structures as a means of measuring performances and this has always been a challenge. From the findings the organization measures and monitors performance which is essential for its continuous improved performance, identification of priority areas and the setting of improvement targets.

For the organization to drive towards sustainability and integrate sustainability into its corporate strategy it measures its performance and that of its stakeholders with suitable indicators. With the integration of sustainability into the organization it evaluates and measures the needs of the target population, their culture, geographical location and the regulations governing the area of its organization operation. This is a measure challenge and it requires the cooperation of all its stakeholders.

These measures will facilitate its function, organizational culture and the level and type of activities it carries and intends to carry with regards to the needs of the target populations. Importantly, the appreciation and acceptance of its activities by the various stakeholders and actors involved influence the level of impact and how the organization evaluates and measures the level of its performance and influence the way future strategic decisions will be taken.

4.3.3 Reward for Sustainability and Challenges

The objective of organizations is to be able to attract quality staff, retain and motivate them to be able to secure their services for a long time and also drive them to perform at the highest level for the organization. One way of assuring these is to install a reward and compensation plan (Kaplan & Henderson, 2005). The reward system is a powerful tool that influences organizational culture and it is a vital method of achieving control in the firm, hence it is termed a management control system. Reward and Compensation intends to persuade individuals or departments in an organization (Malmi & Brown, 2008). As stated by Yahya and Goh (2002), the reward and compensation system should be based on group base compensation to foster group base knowledge exchange and sharing within the division or department. This will eradicate individual competition within the employees which creates a counter-collaborative culture whereby employees only follow their personal interest in gaining rewards. Rewards solely based on individual performance can also result in short termism which is contrary to sustainability initiatives of the firm (Arvidsson, 2008). Financial compensation is one of the most common forms of compensation scheme however it is yet to be considered a vital part of the reward system to be able to retain and attract employees (Arvidsson, 2008). Nonetheless it is a reward system desirable by

employees as it can be converted to many desirable things like improving standard of living and therefore can persuade employees to work toward the sustainability of the organization.

The reward system also has the tendency of crowding out the intrinsic motivation as for the purpose of achieving the economic objective of the firm (Crutzen et al, 2016). This, according to Mackenzie, can be caused as a result of the organization putting bigger rewards in place which could cause senior managers and staff to work against the ethics of the firm and their own personal ethic in pursuit of higher financial gains.

A lack of incentives in place in the organization can also cause the employees not to pursue procedures that could bring about sustainability in the firm. The putting in place of incentives for attaining sustainable initiatives is crucial as there is high risk and uncertainty associated with such initiatives and also they are only measurable on a long term basis (Cordeiro & Sarkis, 2008).

Non financial compensation in the form of health insurance, travel benefits and yearly awards for outstanding staff are also seen as an important reward system however they differ from employee to employee base on their personal life and preference but they are seen as an important attraction of employees and which can persuade them to work towards the sustenance of the firm (Arvidsson, 2008). Also rewards in the form of recognition which can be both in the form of formal and informal reward systems can be created in the form of showing appreciation to the staff for their efforts and also giving gifts to employees (Arvidsson, 2008).

Integrating this control system with sustainability, reward and compensation to be effective and drive towards sustainability the plan should be valuable to the employees for it to have the greatest motivational effect. It must also be well

communicated for it to be well comprehended by them, that is they must understand the reason why they have been given these motivations which is for them to be in alignment with the organization's strategic objective for sustainability. The reward must be timely, that is it must be given at the appropriate time to effect the necessary motivational impact it has been aimed at as delay ones will have less motivational impact on employees. Reward and compensation durability is also relevant to employees as extra ordinary and everlasting rewards will be the ones that will have greater impacts on employees for the longer run. Recognition in the form of awarding an individual or a department with employee of the year or best performing department is a specific type of which can have a longer impact and can enhance employees productivity to work towards sustainability of the firm to be able to receive such awards again (Merchant &Van der Stede, (2007).

Owner stakes in the form of stocks and partnership is a good form of reward system an organization can undertake to enable the employee to pursue sustainable goals of the firm and also it is a tool that can overcome challenges connected with agency theory (Arvidsson, 2008). A balance between financial and non financial reward system and intrinsic and extrinsic reward system is needed in an organization to have a balanced compensation plan as just concentrating on only one form of reward system can have negative impact on employees. Reward systems also need to be inclusive and should not only be given to top management as without the subordinates who are directly involved in the running of the procedures required for sustainability, the strategic objectives will not be attained (Thompson & Strickland, 1992).

The creation of the reward and compensation system should also be seen and perceived as a fair system in all aspects by the employees, it should not be biased ,

it should possess consistent and accurate information and represent the views of the individuals involved. It should also be ethically and morally created so that it can be perceived as a fair system (Leventhal, 1980).

The organization's physical structure is not located at a favourable and strategic location so there is an issue of persuading staff to transfer to these locations. Recruiting and maintaining competent personnel is also another challenge found in the organization. The findings observed in the organization with regards to this control means that the organization has in place different varieties of reward and compensation systems ranging from gifts to context specific reward systems in the form of putting in place reward systems that can persuade the employees to work in remote areas of Cameroon. This means that this control is being effectively used in the organization and it will drive towards sustenance of both its human capital and its economic capital which will be essential for its overall sustainability in the foreseeable future.

4.3.4 Administrative control system for Sustainability and challenges

Administrative control systems direct employees actions within the firm in which the board keeps a supervisory eye on the actions of employees to make them accountable for their actions, dictating how relevant tasks are to be performed and organizing employees and groups (Malmi & Brown, 2008). The control covers three areas of interest to the firm which include organizational design and structure,governance structure and procedures and policies (Malmi and Brown, 2008). The success of this control is to stand for the elimination of corruption within the firm, financial and administrative reforms, wise use of the available resources and development of relevant policies and also ensuring management and efficiency of employees. This control has also gained much importance over the

years due to the increment of activities within the firm, increase of functions and most importantly the increase in the amount of funds injected into projects and programs(Kettunen et al, 2017). However in its policies and procedural aspects the absence of transparency which gives rise to lack of routine and unclear defined practices in the organization can hinder the use of enforcement measures and its consistency both at the departmental level and among the supervisors within the firm (Kettunen et al, 2017).

In the governance structure there seems to be the agency theory problem as the principals who are the owners when they appoint the agents who are the managers and delegate specific tasks to them there is good reason that the agent will not always act in the interest of the principal (Jensen & Meckling, 1976). In one of the case studies, the Finnish local food provider it was reported that the administrative enforcement measures were not used often enough in their control procedures in the various units to ensure food safety. This according to the staff interviewed was due to lack of routine and unclear defined practices which could have ensured good enforcement measures taken (Kettunen & Lunden, 2017). It can be seen that the unclear procedure and procedures can lead to some lapses in its policies and procedures required to ensure control in the organization.

In another case study mentioned in Aldama et al (2009), a structural level challenge was observed which is the failures of companies to effectively introduce corporate social responsibility which could lead to sustainability. On our case company which is a NGO we observed a challenge there is no formal or established administrative structure which is a common feature of NGO and is something that at times deprived them from achieving their strategic objective.According to Mackenzie & Hodgson (2005), one of the roles of the board of directors should be to act or set up a supervisor board who would act as an

internal control mechanism to secure responsibility. The organization can undertake certain corporate policies and procedures that can ensure employees gain greater knowledge of sustainability. One policy will be to install a strong leadership in the organization that will set up a formal committee for sustainability and strongly link the management structure and every other department to the sustainability committee for smooth implementation of sustainable strategies (Trencher et al, 2014).The complete transparency of policies and procedures by management to leave no room for ambiguity is also important for employees to completely and accurately put policies into operation, is also very important especially policies related to sustainability. In our case, the administration also organized a training program for the family members of the members of the micro finance to enlighten them on rational ways to use the borrowed money from the microfinance initiative on their respective business endeavours so that they avoid the risk of default which could put sustainability at risk to the microfinance. This will enable the microfinance to be sustainable as members will always find ways to pay back the borrowed funds to the institutions as a result of the training they received from the organization's administration. A technical control approach can also be effective where sustainability performance at an organizational level can be achieved through the design of formalised, bureaucratic systems by managers or the board to control employees for effective outcomes towards sustainability (Johnstone, 2019).

The most common problem of NGOs is also found in our case organization which is the lack of a formal structured board capable of handling normal board duties. The putting in place of periodic meetings means that the board will have the opportunity to set up a structured body capable of acting as an active board to carry its duties as expected. This means the organization is on the journey of setting up a structured board as eluded by the chairman.

4.2.5 Cultural Control system for Sustainability

One method of ensuring sustainability through this control system is to put in place training programs to staff to educate them and make them familiar with the norms and values of the organization that can ensure uniformity in behaviours and procedures (Malmi and Brown, 2008). Creating mission and vision and values that support and incorporate policies related to sustainability and which display the accepted norms of the organization is also very useful in the ascertainment of sustainability of the organization (Hart & Northmore, 2009).

The organization put in place platforms that will ensure the culture of the organization is observed throughout the organization. The availability of the code of conduct manual, the annual festive celebration and the training of employees on the norms of the organization will drive towards uniformity with regards to the culture of the organization.

CHAPTER FIVE

CONCLUSION

5.1 General Conclusion

In this thesis two questions are assessed, first of all we analyse how MCS can support the sustainability of the case company. The high contingency of sustainability, MCS and the requirement to actually study MCS as a package (Malmi and Brown, 2008) encourage us to our first research question: How can its MCS support the integration of sustainability strategy. Due to the uncertain world we live in and the constant changes in regulations coupled with the difficulty in directing organization policies and employees towards the organization's strategic objective and sustainable practices, our second research question assesses challenges it can face in the implementation of sustainability using its MCS.

The findings shows that the NGO organization has some formal management control system in place in handling some organizational activities towards sustainability. However it has been also observed that some controls are lacking the required structure to actually have an influence on the organization, the unstructured form of its board to be specific. A qualitative research on the use and challenges of formal management control systems in an NGO organization in a developing country is limited so the purpose of this thesis is to assess a qualitative research on a diversified NGO organization which is established to help to close the huge gap to a group of individual who have been socially and financially excluded in the society. We conducted a qualitative case study to a global NGO organization to explore the use of MCS in achieving its strategic objective towards sustainability and challenges it may face in the use of its formal management control systems to achieve sustainability. With regards to the MCS component a

positive conformity has been identified to the framework of Malmi and Brown, (2008), which ensures the assessment of the MCS on each and every level. Our findings showed that the organization is using its MCS in achieving its sustainability objective. In reference to our research questions we have observed that MCS have a direct link with the organization attaining its sustainability objectives. The planning control brings together stakeholders in formulating sustainable policies, the performance evaluation at organizational level is dependent on the numbers achieved from serving the community as the process shifts towards cybernetic controls (Malmi & Brown, 2008).

The motivation of employees is based on rewarding outstanding staff for achieving the cybernetic control system targets, for the cultural control the organization has a code of conduct which the members must follow which is geared towards sustainability and lastly administratively the board is set up to direct the organization to its intended direction. Notably some major challenges were found, which are the unavailability of a formal structured board to perform an effective supervisory role, an effective key performance indicator to evaluate performance and to establish a unified culture in a global NGO organization consisting of different people with different opinions and background.

The findings we arrived at are consistent with what previous studies found on NGO organizations but with different levels of significance. The unavailability of a proper formal board can be eradicated with the chairman of the board's willingness to organise frequent meetings to form an effective board. The issue of unavailability of an effective performance indicator geared towards sustainability will be much handled through the organization involving various stakeholders in its planning activities which will allow every stakeholder to voice out an opinion. Unifying the organization under one culture is done through the organizing of an

annual festive occasion to make everyone feel they are part of the family and the producing of a code of conduct which every member of the organization should follow.

5.2 Research Contributions

The research contributes and enriches the call made by Malmi & Brown, (2008) for researchers to investigate the use of MCS as a package using a case company to provide reliable and quality data with the use of semi structured interviews. It adds to the important, yet unexplored part of the implementation process and relevance of the formal management control system which is emphasized by the employees of the case organization. We also contribute to two related empirical domains which are management control systems in NGOs and management control systems in microfinance institutions and other donor services in less developed countries where our case organization takes up the challenge to educate, train and empower the locals to financially sustain themselves. Existing analysis of MCS on NGOs only focuses on NGOs providing a single service to the community and how MCS can be used to achieve those objectives.

The analysis of MCS on our case organization went further to analyze how each of the controls can be used to ensure the services given to the locals are sustainable by themselves through the training they received and also how the organization itself is able to use the MCSs to ensure they remain in operation for the longer run. Therefore we contribute by analysing how each of the controls in the MCSs can be used by both the case organization and the beneficiaries(locals) of the services to drive towards the sustenance of the organization and the services respectively. It also enriches and contributes to the call made by Gond et al, (2012) on his theoretical framework on the use of management control for the integration of

sustainability into an organization's strategy. The research focused on the social and economic perspective of sustainability which contribute to that of Lueg & Redlach, (2016) call for investigation of sustainable development using MCS towards economic and social perspectives. The research also contributes to the empirical domain and a huge gap being left in research on the use of formal management control systems on NGOs as there is little research done in the area. The study contributes to Malmi and Brown (2008) assertion that MCS will not achieve its intended purpose if the various controls are used in isolation therefore the controls have to be collectively used to achieve its intended purpose as for instance as observed in our case organization the planning, cybernetic and reward control system are directly linked in helping the organization achieved sustainability and must therefore be used collectively.

5.3 Areas for Further Research

The research focused on how MCS can be used for the integration of sustainability in an NGO. Further research should be done on this area in other industries such as manufacturing, aviation, forestry, innovative or technological as the aspect and use of MCS may differ with regards to sustainability issues.Our case company was a medium size so we cannot generalise our findings, further research could be done on with larger companies or multinational companies.Further research should be done on the economic and social perspectives of sustainability or sustainable development. The research focused on the use of MCS in an NGO in a developing country, further research can be done in NGOs in different countries or developed nations with a different perspective and identifying the challenges they face with the integration of sustainability with the use of the MCS as a package. A comparative study of companies will point out the difference in the path to the integration of sustainability and the challenges and barriers being faced. Another

research direction could be to examine and explore the need of stakeholders in the dimension of SCS and how it can be implemented into an organization. The factors which affect the stability of sustainability integration strategies with the factors which persist over time can be an avenue for research and we think a longitudinal studies can be the best option for these research.

5.4 Research Limitations

One of the limitations to this research is the time constraint the researchers had to adequately carry out this research in the way they intended. The attitude of some participants posed a challenge as they were hesitant to provide certain information for fear of victimization. In addition, there is a bias in the research as only one NGO is examined which hinders a holistic conclusion to be drawn from the findings. Another challenge faced during the research was the problem of technology faced during the collection of data from interviewees based on where they were located and the availability of some participants to provide data due to the current Covid 19 pandemic.

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Appendix 1

Initial contact with the organization via Email

Dear Sir/ Madam

We are students at the Lund University School of Economics and Management, Sweden. We came in contact with your address via your company website XXX. We are carrying out research on sustainability management in a non governmental organization. We wish your organization can be our case organization, thus providing us with relevant material to accomplish this task. We Look forward to hearing from you and working with you.

Accept our highest appreciation.

Appendix 2

Interview Questions/ Questionnaires

We are Tanjib and Ismaila, graduate students at the Lund University School of Economics and Management, Sweden. Our dissertation is on Sustainability Management and how the Management Control system can be used to integrate sustainability in an NGO. With your participation in this research through your responses through this questionnaire and our interview will lead to significant output and achievement to my work. It will be highly appreciated

Background Information

1. Name
2. Position and Job description in the organization
3. Academic background
4. Level of experience or duration in the organization

Questions related to MCS

1. Do you acknowledge the concept of management control in your organization (The manner in which your direct employee behavior towards the organization's objectives and how your strategies to achieve your objectives).
2. Do you participate and how do you participate in the control setting of activities in your organization
3. What are the management controls which are in place to support sustainability (Planning, performance measurements, reward and administrative control).
4. What are the key performance indicators you identify towards achieving sustainability with your organization

Questions about the Sustainability Policies

1. What do you think about sustainability and why do you think the debate of sustainability is very much emphasized today in many organizations?
2. What is your motivation for setting up this organization and the strategy you implement to accomplish our mission? (Founder)
3. What are the sustainability policies which you are set to achieve?
4. How do you intend to achieve them?
5. What are the mechanisms put in place to achieve them?
6. What are your main challenges in successfully carrying out your objectives with regards to your area of responsibility?

Questions on the implementation of MCS and Sustainability

1. How do you plan towarding achieving your objectives and being sustainable and the challenges you face in your planning?
2. How do you measure your performances in order to manage your organization and achieve sustainability through projects and activities and the challenges you face?
3. How does your organization promote the notion of sustainability within the organization and the challenges you face?
4. How do you reward your employees and motivate them towards achieving your corporate strategy and goals and the challenges you encounter in this process ?
5. How do the regulations within your area or location affect the functioning of your organization and the achievement of your objectives and the possible impacts?

NB: It should be noted that these questions are just a preparation towards the interview and more questions will be asked which we have not foreseen yet with regards to your role.