



Sharing sustainability through sustainability control activities. A practice-based analysis

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ABSTRACT

How can sustainability control change organizational practices dominated by the business-as-usual paradigm? This paper offers a practice-based perspective on the question with the aim of approaching sustainability control tools as something organizations do rather than something they have. Using data from an ethnographic study of a gambling company, the study explores how sustainability actors put into effect sustainability control tools. It shows that actors enacted sustainability control tools in different ways, each of which carried out through distinct arrays of control activities: (a) by capturing an existing tool in another practice, (b) by adding a new hybrid tool to another practice, or (c) by capturing a tool that was already shared between several practices. Through these control activities, they attempted to interlock the sustainability practice with other practices and produced distinct types of links – respectively, (a) reassembling, (b) expanding and (c) rippling. These findings contribute to unpacking sustainability control by highlighting that sustainability tools can only become *control* tools when they are supported by arrays of activities tying practices together, and that these interrelations can happen in different ways. These ways of enacting control enable sustainability controlling to various extents and they affect practices differently. The paper also contributes to practice theory by specifying how particular configurations of practices emerge and alter the practices involved.

t1 Introduction

"Our house is burning and we are looking away."

Johannesburg Earth Summit, 2002.

In his famous opening sentence to the Johannesburg Earth Summit in 2002, French President Jacques Chirac stressed the absurd juxtaposition of the urgent, catastrophic ecological situation and our widespread inaction. Undeniably, organizations' business practices were among the matches that lit the fatal sparks. Therefore, faced with the burst of social, societal and economic outbreaks, sustainability champions in organizations have put on their shiny helmets and, all sirens blaring, have driven sustainability practices at full speed towards their burning houses. Among the hoses deployed, sustainability control has increasingly been recognized as a key driver of organizations' transition towards less incandescent ways of operating (Gond et al., 2012; Hopwood et al., 2010; Larrinaga-Gonzalez and Bebbington, 2001; Lueg and Radlach, 2016). A prospering line of research has shown that sustainability control tools helped monitor and perpetuate sustainability practices, notably by providing key information (Contrafatto and Burns, 2013; Hopwood et al., 2010), supporting multi-criteria decision-making

(Norris and O'Dwyer, 2004) and assisting the building and execution of sustainability strategies (Arjaliès and Mundy, 2013; Ghosh et al., 2019; Gond et al., 2012).

Sustainability, however, is about changing taken-for-granted ways of doing business. The accomplishment of peripheral sustainability practices is insufficient if it does not affect the core of the organization. Thus we face a critical challenge as to how, and to what extent, sustainability control tools can change organizational practices driven by the business-as-usual paradigm (Contrafatto and Burns, 2013; Larrinaga-Gonzalez and Bebbington, 2001; Narayanan and Boyce, 2019). This "transformative potential" (Narayanan and Boyce, 2019; Thomson et al., 2014) has increasingly been examined (Guenther et al., 2016; Lueg and Radlach, 2016). Previous studies have shown that sustainability control tools helped integrate sustainability issues in corporate strategies and decision-making (Adams and McNicholas, 2007; Contrafatto and Burns, 2013; Ghosh et al., 2019; Gond et al., 2012). They make external sustainability issues visible within organizations (Arjaliès and Mundy, 2013; Ball, 2005; Bouten and Hoozée, 2013; Rodrigue et al., 2013) and translate them into corporate language understandable and legitimate to organizational actors (Gray et al., 1995; Thomson et al., 2014).

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Sustainability control tools also stimulate the development of intangible assets such as the actors' knowledge, skills and commitment, cross-functional coordination and learning dynamics (Adams and McNicholas, 2007; Albelda Pérez et al., 2007; Gond and Herrbach, 2006).

Nevertheless, scholars still debate the extent to which this potential of sustainability control tools translates into organizational change. On the one hand, these tools have often been associated with improved sustainability performance at the organization level (Albelda Pérez et al., 2007; Epstein and Wisner, 2005; Henri and Journeault, 2010; Lisi, 2015). On the other hand, scholars have argued that these tools reduced the sustainability agenda to measurable, easily manageable problems while veiling the most burning challenges (Gray et al., 1995; Larrinaga-Gonzalez and Bebbington, 2001). They can also be used to leverage sustainability for business purposes, often reinforcing instead of derailing business-as-usual (Contrafatto and Burns, 2013; Dey, 2007; Gray et al., 1995; Larrinaga-Gonzalez and Bebbington, 2001).

This article sets out to explore the following research question: how can sustainability control change organizational practices dominated by the business-as-usual paradigm? Most prior studies have adopted a functionalist perspective in their attempts to answer the question (Narayanan and Boyce, 2019). This perspective has emphasized how sustainability control tools could be designed and used to facilitate goal achievement and performance enhancement. Yet, despite the general recognition that control is about influencing what people do and how they approach the organizational reality (Abernethy and Chua, 1996; Ahrens and Chapman, 2007; Merchant and Van der Stede, 2007), little consideration has been given to what sustainability control concretely means and to how it is enacted by socially embedded actors. More particularly, we still know little about how these tools are made *controlling* – in other words, how they can become *control* tools.

To better focus on how control is performed, the analysis uses Schatzki's practice theory (Schatzki, 2002, 2005) as an alternative theoretical perspective. This framework is scarcely used in sustainability control research although Ahrens and Chapman (2007) put forth its theoretical potential for studying management control. Schatzki (2002) defines practices as nexuses of activities that are organized by structural¹ elements – a teleoaffactive structure, rules and shared understandings. Practices interlock to form bundles, which constitute organizations (Schatzki, 2006). One way organizational practices interlock is by overlapping, which occurs when "particular actions are part of two or more practices or when practices share [structural] elements" (Schatzki, 2005, p. 474).

Drawing on a year-long ethnography at a gambling company, the empirical analysis focuses on sustainability control activities, a set of activities that is part of the sustainability practice and through which actors put control tools into action and enact control. More generally, sustainability control activities are defined as the set of activities through which participants work with sustainability goals, measure and compare the results in relation to these goals, all the while fulfilling the structural elements of the sustainability practice² (Ahrens and Chapman, 2007). Findings show that the sustainability manager deployed sustainability control tools in different ways, each of which accomplished through different sets of control activities: (a) by capturing an existing tool in another practice, (b) by adding a new

¹ In earlier writings (Schatzki, 2002, 2005), Schatzki referred to teleoaffactive structures, rules and shared understandings as "organizational elements" of practices. To avoid any confusion with the "organization", these elements are named the "structure of practices" as per Schatzki (2006).

² Because they comply with the structural elements of sustainability, sustainability control activities are considered to be part of the sustainability practice, rather than a practice of their own.

hybrid tool to another practice, or (c) by capturing a tool that was already shared between several practices³. Through these activities, she attempted to create overlaps between the sustainability practice and other practices and produced three types of overlaps – respectively, (a) reassembling, (b) expanding and (c) rippling. These ways of effectuating control tools enabled the controlling of other activities to varying degrees and diversely influenced the overlapping practices.

These findings contribute to unpacking sustainability control by focusing on how it is enacted in an organization's social reality. They show that sustainability 'control' tools are made controlling through arrays of activities tying practices together, and that these interrelations can appear in different ways. They furthermore link these paths of control to different kinds of change in practices. Finally, as a contribution to practice theory, the study characterizes how particular configurations of practices emerge and affect interlaced practices.

The paper will start by presenting Schatzki's practice perspective and using it to conceptualise sustainability as a practice. Then, it will map out current knowledge of how sustainability control tools intervene in practice overlaps. After presenting the research methods, the empirical analysis will explore three types of overlaps. The final sections discuss various implications of the findings.

2. A conceptualisation of sustainability through Schatzki's practice perspective

This paper builds on Schatzki's practice approach (Schatzki, 2002, 2005) to conceive organizations as sites – as bundles of practices and material arrangements – and sustainability as a practice.

2.1. Organizations as sites and sustainability as practice

According to Schatzki, the "site" (setting) of the social is "composed of nexuses of practices and material arrangements" (Schatzki, 2005, p. 471). In a given site, practices and material arrangements intertwine to create bundles, which are connected with bundles from other sites. "All human coexistence transpires as part of this overall practice-order web" (Schatzki, 2005, p. 473) and, by this token, any social phenomenon is a portion of this web. As sites, organizations are bundles of practices and material arrangements (Schatzki, 2006). Material elements common to most practices in organizations – including sustainability – are, for instance, actors' bodies and clothing, computers, coffee machines, offices and furniture, pens and paper⁴. Examples of practices performed in organizations are shop floor practices (Schatzki, 2005), accounting practices (Ahrens, 2009; Ahrens and Chapman, 2007), finance practices (Nama and Lowe, 2014), product development practices (Jørgensen and Messner, 2010) and, more recently, sustainability practices (Lodhia, 2015; Shove and Spurling, 2013).

A practice is an organized nexus of actions (Schatzki, 2002), i.e. a set of doings and sayings. For example, mundane actions that form organizational practices include sending emails, delivering presentations and participating in meetings. Chains of actions form activities. As a practice, for instance, sustainability is composed of activities such as defining the sustainability strategy, implementing projects (e.g. putting in place paper recycling) and controlling impacts. Control activities pertaining to the sustainability practice include defining indicators and targets of sustainability performance, measuring social and environmental impacts, through conducting Carbon Footprint assessments for example, and reporting on the results.

These activities are organized as a practice by three constitutive

³ I gratefully acknowledge the suggestion of an anonymous reviewer for this formulation of the three sets of control activities.

⁴ Sustainability also introduces new material elements to be accounted for in organizations – for example, the planet and its constituents such as biodiversity and carbon molecules in the atmosphere (Gray, 1992; Russell et al., 2017).

elements – shared understandings⁵, rules and a teleoaffective structure:

"To say that the doings and sayings forming a practice constitute a nexus is to say that they are linked in certain ways. Three major avenues of linkage are involved: (1) through understandings, for example, of what to say and do; (2) through explicit rules, principles, precepts and instructions; and (3) through what I will call 'teleoaffective' structures embracing ends, projects, tasks, purposes, beliefs, emotions and moods." (Schatzki, 1996, p. 89)

Shared understandings include tacit know-how and collective beliefs which help participants select and competently accomplish appropriate actions in a given situation. Shared understandings are usually tied to the site in which the practice is performed and can be common across several practices of this setting – e.g. the search for efficiency and profitability is an understanding common to most organizational practices (Jørgensen and Messner, 2010). Rules guide participants in carrying out their actions. They range in formality from statute laws to rules of thumb (Jørgensen and Messner, 2010). The teleoaffective structure sets the boundaries of a practice by defining its purpose(s), the normative attitudes regarding the way it is accomplished and emotions that come with its accomplishment. The sustainability structure is presented in Table 1. Together, this structure – the combination of shared understandings, rules and teleoaffective structure – defines a practice and differentiates it from others.

The sustainability practice is part of an organization's bundle of practices. As such, it can interlock to varying degrees with other practices.

2.2. The interlocking of sustainability with other practices

Schatzki (2005) distinguishes two ways in which practices can interlock in a bundle. First, practices *connect* when "actions from different practices form chains, actions from different practices...are performed in the same places..., and actions from one practice are objects of the mental states (e.g. beliefs) of participants in others" (Schatzki, 2005, p. 474). In other words, practices connect when they co-exist in a site, yet do not have any element in common. For example, sustainability connects with a marketing practice when their actions are carried out in the same places – e.g. when a meeting about sustainability follows a meeting about the marketing campaign of a new product in the same room. The practices are also connected when sustainability affects the mental states of marketing participants – the marketing manager might be angry or happy about having to print documents double-sided. In this case, the practices may influence each other – two-sided printing might decrease the paper budget of the marketing team – but they do not share any element – sustainability never came into play in the definition and carrying out of the new product marketing campaign. Therefore, connecting is a form of decoupled co-existence that supposes minimal commonality among practices.

In contrast, practices *overlap* when "particular actions are part of two or more practices or when practices share [structural] elements" (Schatzki, 2005, p. 474). Contrary to connections, overlaps presume the commonality of key elements among practices. For example, sustainability overlaps with the marketing practice when the marketing campaign of a new product has been designed so that its environmental footprint is minimized (shared teleology), when this campaign has complied with sustainability certification standards such as ISO 26000 (shared rules) and/or when the sustainability manager has participated in marketing meetings about this campaign (shared actions). Thus, overlapping features a coupled interrelation among practices, whereby

⁵ In some of his works (Schatzki, 2002, 2006), Schatzki distinguished between practical understandings and general understandings. However, for the purpose of the argument, this paper uses shared understandings as in Schatzki (2005).

parts of the internal structuration and/or situated accomplishment of practices are co-constitutive.

Previous research has shown that when sustainability exists without sharing purposes, rules, shared understandings, ways of doing or actions with other practices, decoupling occurs and practices are hardly altered (Durden, 2008; Norris and O'Dwyer, 2004; Tregidga et al., 2014). This suggests that *connections* between practices might only result in limited change. In contrast, changing organizational practices supposes that these practices share sustainability elements – mental states (Berthoin Antal and Sobczak, 2014), frames of reference to reality (Gond et al., 2012), behaviours and ways of working (Hargreaves, 2011; Riccaboni & Luisa Leone, 2010), decision-making and evaluation models (Bebbington et al., 2007; Bebbington and Gray, 2001), business models and common goals (Kramer and Porter, 2011; Scherer and Palazzo, 2011).

In consequence, understanding how sustainability can perceptibly change organizational practices involves examining how sustainability overlaps come to be formed. In particular, it has been shown in other contexts that management control activities had the potential to interweave practices with each other (Ahrens and Chapman, 2007; Jørgensen and Messner, 2010). Likewise, sustainability control tools can help create shared elements between the sustainability practice and other practices.

3. Sustainability control tools and practices overlaps

Although not using practice-based theories⁶, previous studies highlighted that sustainability control tools produced shared values, shared goals and shared activities. Specifically, sustainability control tools can influence the content and process of corporate strategies (Adams and McNicholas, 2007; Ghosh et al., 2019). Gond et al. (2012) identified eight configurations through which sustainability became embedded in corporate strategies, depending on uses of sustainability and regular controls and on the degree of integration between sustainability control systems and regular management control systems. Their framework indicates that sustainability control tools can help sustainability become part of the collective goals that are shared across practices. In a similar vein, Thomson et al. (2014, p. 471) argued that sustainability accounting tools "channel[led] aspects of the sustainability programmatic into other areas of the organisation (and beyond) as a precursor to further transformations". They thereby emphasized that sustainability control tools could facilitate the sharing of sustainability ends, values and prescriptions – in practice-based terms, elements of the teleoaffective structure – with other organizational practices, and that such sharing could lead to further change.

Furthermore, sustainability control tools can produce new shared understandings across practices. They make social and environmental impacts visible, and accounted for, in organizational activities (Gray et al., 1995; Hopwood et al., 2010) while offering adequate language and representations enhancing their legitimacy (Gray et al., 1995; Thomson et al., 2014). This boosts the relevance of these shared understandings and helps their embedding in other organizational practices (Contrafatto, 2014; Dey, 2007). Sustainability control tools introduce other shared understandings linked to the way organizations perceive their boundaries and relate to their environment (Ball, 2005). They can be used as gateways through which organizations deal with external disturbances and can incorporate stakeholders' expectations into organizations' values and purposes (Arjaliès and Mundy, 2013; Bouten and Hoozée, 2013; Rodrigue et al., 2013).

Ultimately, sustainability control tools can shape behaviours. When sustainability is shared in practices' structural elements as explored above, they help pass on these structural elements into everyday actions by aligning behaviours with collective objectives and prescriptions (Lisi, 2015; Morsing and Oswald, 2009). They facilitate the routinization of

⁶ An exception being Lodhia (2015).

Table 1
The structure of the sustainability practice.

Structural element	Schatzki's definition	Sustainability as a practice
<i>Teleoaffective structure</i>	"Array of ends, projects, uses (of things), and even emotions that are acceptable or prescribed for participants in the practice" (Schatzki, 2005, pp. 471–472) Purpose(s), normative attitudes regarding the way the practice is accomplished and emotions that come with its accomplishment.	Negative evaluation of modern capitalism (Kramer and Porter, 2011) Principle of accountability towards stakeholders (Scherer and Palazzo, 2011) Economic, social and environmental goals to be pursued simultaneously (Gao and Bansal, 2013) Call for changes in other practices (Aguinis and Glavas, 2012). International guidelines (Global Reporting Initiatives, Agenda 21, ISO 26000...)
<i>Rules</i>	"Explicit formulations that prescribe, require, or instruct that such and such be done, said, or the case" (Schatzki, 2005, p. 471) Guidance as to how actions in the practice should be carried out.	National legislations Codes of conduct and best practices Specific interpretation, objectives and implementation of sustainability in a site.
<i>Shared understandings</i>	"Understandings of how to do things" (Schatzki, 2005, p. 471) Tacit know-how and collective understandings which help participants in the selection and competent accomplishment of appropriate actions in a given situation.	The sustainability practice is context-specific and takes different shapes across cultures and organizations (Aguinis and Glavas, 2012; Argandoña and von Weltzien Hoivik, 2009; Matten and Moon, 2008).

sustainability-driven actions and decisions, especially when several types of controls reinforce each other (Bebbington et al., 2007; Contrafatto and Burns, 2013; Hopwood et al., 2010; Norris and O'Dwyer, 2004; Russell and Thomson, 2009). They also contribute to the development of intangible assets that enhance sustainability performance, such as employees' awareness and knowledge about sustainability and coordination dynamics (Albelda Pérez et al., 2007). Overall, sustainability control tools improve sustainability performance at the organizational level (Epstein and Wisner, 2005; Henri and Journeault, 2010; Lisi, 2015) which suggests that they help develop shared actions between sustainability and organizational practices.

In sum, prior research has documented that sustainability control tools could favour overlaps between sustainability and organizational practices because they helped share the teleoaffective structure, shared understandings and actions of sustainability across other practices. Such potential is activated under a combination of enabling factors, both external – e.g. the perceived strength of environmental disturbances and stakeholders' pressures – and internal – e.g. top management's commitment or employee socialization dynamics – (Albelda Pérez et al., 2007; Ball, 2005; Boutin and Hoozée, 2013; Larrinaga-Gonzalez and Bebbington, 2001; Norris and O'Dwyer, 2004; Pondeville et al., 2013; Rodrigue et al., 2013).

However, whether these overlaps trigger actual organizational change remains quite debated. The presence of sustainability control tools was associated with improved corporate performance, which indicates that they can indeed foster tangible change (Epstein and Wisner, 2005; Guenther et al., 2016; Henri and Journeault, 2010; Lisi, 2015; Parisi, 2013). Accordingly, overlaps produced by sustainability control tools have been recognized to trigger wider change (Adams and McNicholas, 2007; Larrinaga-Gonzalez and Bebbington, 2001; Thomson, 2014). On the other hand, sustainability control tools can also elicit counterproductive effects because they can be used to preserve the status quo. Environmental accounting, for example, can be used to contain the environment within controllable issues and allow organizations to subdue the environmental agenda with limited organizational change (Gray et al., 1995; Larrinaga-Gonzalez and Bebbington, 2001; Larrinaga-González et al., 2001).

To sum up, increasing attention to how sustainability control tools could steer organizations towards sustainability has established that they could indeed help share sustainability elements across practices when felicitous factors were combined, yet with uncertain outcomes in terms of organization-level change. Past research has been dominated by functionalist studies (Narayanan and Boyce, 2019). These studies focused on the effective designs and uses of sustainability control tools

in relation to desirable outcomes such as goal achievement and performance enhancement. These accounts have approached sustainability control as "something organizations *have*" rather than as "something people *do*" (Gond et al., 2012, p. 209, original emphasis). In doing so, they have tended to black-box how sustainability controlling is enacted by socially embedded actors (Ahrens and Chapman, 2007; Chua, 2007). The practice-based analysis presented in the next sections examines how sustainability actors made controlling happen by deploying sustainability control activities to put sustainability control tools into action.

4. Presentation of the empirical study

4.1. Data collection

The ethnographic fieldwork was undertaken from 2012 to 2015 and unfolded in three phases (see also Ligonie, 2018). First, in 2012, I conducted a pilot study based on eight interviews and the analysis of corporate documents. This pilot study was focused on constructing a historical overview of the evolution of sustainability at the site organization (hereafter called GamblingCo) since the beginning of the 1990s. Second, between October 2013 and September 2014, I spent a year immersed in the sustainability unit. Data was collected through the shadowing of the sustainability actors, the participant observation of meetings and corporate events, thirty-six interviews and the analysis of

Table 2
Synthesis of data collection.

<i>Shadowing of the sustainability team</i>	
Presence in their office (number of full days over 15 months)	70
<i>Semi-structured interviews</i>	
Managers of the sustainability policy or sustainability-related programs (sustainability team, Foundation, responsible gambling...)	8
Operational managers	22
Top managers	2
External actors	4
<i>Meetings and events</i>	
Meetings to implement or monitor sustainability projects	11
Cross-functional meetings with operational managers to integrate sustainability in their activities	18
Trainings	2
Organizational events	4
<i>Documents</i>	
Public documents: annual reports, sustainability reports, newspaper articles...	
Internal documents: minutes of meetings, codes of conduct, control tools (reporting, strategic and operational sustainability plans), supports of presentations...	

documents. Third, I concluded the fieldwork with follow-up visits in 2015. Table 2 synthesizes data collection.

In accordance with a practice-based perspective (Nicolini, 2009), attention was centred on the activities involved in the deployment of sustainability: what sustainability managers did every day, what their practical concerns were, how they interacted with other participants, how these other participants reacted to sustainability and how they carried out control activities.

From October 2013 to September 2014, immersion in the sustainability team's daily life consisted in spending on average three days per week in the sustainability office, where a desk was kept free for me. Such immersion provided a detailed understanding of the ways of working and interacting, the practical concerns and the difficulties of sustainability actors. Informal talks with organizational members as well as participant observation of meetings and organizational events completed this knowledge. I meticulously narrated this everyday life in a research journal. During meetings and event, extensive notes were taken and quickly transcribed after.

Thirty-six semi-structured interviews were conducted with middle-managers – both sustainability managers and operational managers involved in various degrees in the sustainability policy –, external actors and two top managers – GamblingCo's deputy chief executive and the Head of the Communication and Sustainable Development department. All interviews lasted about an hour, all except two were tape-recorded and transcribed. In two instances where recording was not possible, I took detailed notes and wrote a transcript immediately after the interview.

Last, documents were used to refine the understanding of the context and to crosscheck data collected during interviews. Internal documents involved minutes of meetings, presentations of the sustainability policy, strategic plans, and various internal communication documents. Public documents (e.g. annual reports and press releases) gave insights into past events, projects development, as well as GamblingCo's discourses about sustainability. Governmental reports, Internet websites of various organizations in the gambling industry (for-profit companies, institutions or associations) and newspapers articles provided an understanding of GamblingCo's activity sector and context.

4.2. Data analysis

Data were analysed through a theory-building process. An initial open analysis was performed during data collection in the form of memo writing. Several iterations of open coding (Strauss and Corbin, 1990) led to a chronological account of the emergence of the sustainability practice in GamblingCo's practice bundle. This descriptive analysis was presented in a narrative account and discussed with informants as a validity check. Through further coding, greater attention was dedicated to how and why sustainability control tools were developed, what activities they engendered, how they were used to further sustainability sharing, if and how sustainability was integrated into organizational control tools.

Theorization of the findings was ultimately focused on Schatzki's practice theory (Schatzki, 2002, 2005, 2006) and other coding iterations were performed in order to categorize previous findings with respect to the constitutive elements of practices and to focus on their overlaps. In doing so, the analysis built on Nicolini's (2009) method of "zooming in" on the local accomplishment of practices, where attention was drawn onto doings and sayings, artefacts and goals driving the accomplishment of practices, and "zooming out" by focusing on practice interconnections.

5. GamblingCo as the site of sustainability

5.1. GamblingCo

GamblingCo is a state-owned gambling company operating in a European country. It sells lottery tickets, scratch cards and sports betting

products, in physical stores and online. The firm benefits from a monopolistic position for all its products, except for online sports bets. Overall, the organization sells its products to almost half of the country's adult population.

Following Schatzki's site ontology, GamblingCo consists of a bundle of practices and material arrangements. Examples of GamblingCo's practices include the quality management practice, the management control practice, the procurement practice, the responsible gambling practice (preventing gambling addiction issues), the safety practice (preventing financial fraud), the HR practice and the external communication practice. These practices are performed amid and with material arrangements, including buildings and offices, furniture, a cafeteria and a patio, coffee machines, computers and software, and common printers situated in corridors.

5.2. The sustainability practice at GamblingCo

Officially born in 2008 when a Sustainable Development unit was created, the sustainability practice was accomplished by a team which, in 2013, comprised a sustainability manager, a full-time employee and two part-time apprentices. The practice was organized by structural elements presented in Table 3. In line with the sustainability concept, GamblingCo's practice was grounded on the equilibrium between environmental, social/societal and economic dimensions and on the key teleology of improving GamblingCo's impacts on stakeholders. These cornerstones of the teleoffective structure were translated into shared understandings: they were embodied in the "five pillars" structuring the sustainability policy⁷. Arrays of activities were deployed by sustainability officers to accomplish the practice and fulfil its structural elements. For example, they managed the sustainability strategy, coordinated its projects and communicated to the rest of the organization. They also cooperated with the external communication unit to write yearly sustainability reports. They regularly participated in external events where they extended their network and communicated about GamblingCo's sustainability practice.

An essential element of the teleoffective structure of sustainability was the aim to change taken-for-granted ways of operating in order to improve the organization's environmental, social and economic impacts. This goal supposed that the sustainability practice influenced and kept track of – in sum, controlled – other practices in the organization. A key aspect of the sustainability structure lied in this control teleology. This teleology was also found in the rules of the practice, more particularly in the prescription of "must-have" tools – e.g. Carbon Footprint assessments, sustainability performance indicators and reporting. When creating the practice, the sustainability manager's first actions were to develop these tools and thereby conform to the practice rules. To put these tools into action and fulfil the control teleology, she deployed arrays of activities, sustainability control activities⁸, through which she attempted to effectuate control. These sustainability control activities involved, for instance, defining sustainability objectives and targets, monitoring risks, and measuring and reporting on sustainability performance. As explored in the next section, these sustainability control activities produced overlaps with various organizational practices (see Table 3 for a description of these practices).

⁷ These five pillars organized the sustainability strategy, objectives, activities and reporting. They were used to present the sustainability practice to other organizational members as well as in external communications. They structured the entire practice and helped its participants make sense of (what most organizational members found to be too many) goals and activities.

⁸ Because sustainability control activities participate in the fulfilment of the sustainability structure, they are considered as part of the sustainability practice rather than as a control practice of their own.

Table 3
Description of the practices analysed in the case study.

Structural element	The sustainability practice	The facilities management practice	The procurement practice	The management control practice	The strategic practices
<i>Teleoaffective structure</i>	Equilibrium of social, environmental and societal dimensions of activities; Responsibility of the organization's impacts on stakeholders; Goal to change taken-for-granted ways of operating.	Optimized management of facilities; Compliance with contracts with providers; Safety of people.	Provision of goods and services; Harmonious relationships with suppliers; Economic benefit of GamblingCo.	Supervision of activities; Maximization of corporate financial performance; Business development.	
<i>Rules</i>	International standards: ISO 26000; GRI guidelines; National regulations: National Strategy for Sustainable Development; Law for sustainability reporting; "Must-have" tools: Carbon Footprint, social and environmental reporting, ESG ratings. Five pillars of sustainability: "Responsible, worry-free gaming"; "Responsible commercial practices and partnerships"; "A dynamic local fabric"; "A positive environmental footprint"; "Boosting performance through diversity"	Legislations about safety and facilities management; Contracts with providers; Internal rules about bill payments and relationships with providers;	International standards: International Labor Organization; National civil legislation Code of conduct	Legislations; Company procedures. Essentially financial (subunit of the Financial Department)	Diverse organizational practices, specifically: Product development practice, Sales network management practice, Digital business practice, Information systems practice, and Management of activities in competitive environment practice. Each of them have its own structural elements. They all have in common the centrality of some of their activities in the corporate strategic plan, thus they include:
<i>Shared understandings</i>	Transversality of the practice: should influence other organizational practices.	Efficiency Cost optimization	Go for the cheapest and quickest; Procurements are divided into families (intellectual services, advertising products...) Risks linked to procurements are mainly financial;	Management control is structured in several areas: Financial Performance Management; Management Control & Performance Management. Importance of compliance to procedures; Importance of rigor in performance measurement;	- teleology: the fulfilment of the strategic objective(s) with which they are associated. - rule: organizational procedures of strategy implementation and control (in particular, roadmaps), defined and monitored by management control. - shared understanding: activities identified as strategic are given priority.
<i>Activities (non-exhaustive)</i>	Managing sustainability strategy (defining and implementing), Coordinating sustainability projects, Communicating about sustainability to the rest of the organization, Participating in external events, Controlling sustainability: defining objectives, measuring performance, reporting.	Managing resources (including electricity, water...), Managing buildings (lighting, plumbing, heating...), Managing waste.	Issuing calls for tenders; Negotiating contracts; Placing orders; Managing relationships with suppliers.	Preparing financial reports; Preparing and controlling budgets; Monitoring implementation of strategic plan (roadmaps); Measuring and controlling performance (KPIs).	All strategic practices involve: - managing roadmaps in collaboration with management control - accounting for their performance as defined in roadmaps.
<i>Actors</i>					Managers of the strategic practices

(continued on next page)

Table 3 (continued)

Structural element	The sustainability practice	The facilities management practice	The procurement practice	The management control practice	The strategic practices
	Members of the sustainability team: Sust. manager, Sust. employees and apprentices	Members of the facilities mgt unit in the headquarters: Facilities manager; an employee	Members of the procurement team: Head of procurements, Buyers (about 15), Employee in charge of responsible procurements.	Members of the Financial Performance unit Members of the Management Control unit In total, about 20 people All organizational members participating in control activities (budgets, roadmaps...)	Any organizational member contributing to the accomplishment of these practices.
	Operational managers in charge of sustainability activities	Facilities managers of other sites of the company			

6. Three types of overlaps between the sustainability practice and other practices

6.1. Reassembling

In reassembling overlaps, existing elements in operational practices became shared with the sustainability practice. To do so, these elements were rebranded in terms of the sustainability structure and tied to other elements of the sustainability practice.

6.1.1. An example of a reassembling overlap

The sustainability reporting occasioned reassembling overlaps between the sustainability practice and the facilities management practice. Featured in the sustainability reporting, the environmental performance indicator "Electricity consumption" (Fig. 1) emanated from the facilities management practice.

This latter practice included the activity of managing electricity provision to GamblingCo's buildings. The amount of consumed electricity intervened in this activity as an outcome of the occupation of buildings and it determined the bill. It was expressed as a number in the electricity bill sent monthly to the facilities manager, where it was translated into a cost. This number was at the centre of an array of activities pertaining to the facilities management practice, such as receiving and understanding bills, paying them and managing the cost of facilities. As such, it participated in the fulfilment of the facilities management practice teleology by ensuring compliance with the contract with the energy supplier and the continued provision of electricity. It was also subsumed into the practice's shared understanding of efficiency and cost optimization.

By being absorbed in the sustainability reporting, it was transformed into performance indicator 704, "Electricity consumption". It became part of the sustainability reporting activity and was incorporated into its set of actions – collecting and consolidating data, auditing the reporting and communicating it in the annual report. It was also involved in other sustainability activities, such as the carbon footprint assessment. It was linked to the sustainability teleology – limitation of environmental impact –, to the rules of the practice – reporting guidelines and legislation –, and to its shared understandings – the objective to achieve "a positive environmental footprint", one of the five sustainability pillars.

Therefore, the element became part of two practices – it participated in both sets of activities and combined both structures. It was an overlap between the facilities management practice and the sustainability practice.

6.1.2. The array of sustainability control activities

When attempting to put the sustainability reporting into action, the sustainability manager carried out three interrelated activities that produced the reassembling overlap: identifying elements that could become part of the sustainability practice, building consistency with the sustainability practice and tying the shared element with other elements of the sustainability practice.

6.1.3. Identifying elements that could become part of the sustainability practice

To deploy the sustainability reporting, the sustainability manager first relied on the practice rules, specifically the GRI guidelines and a national law. These rules stipulated the themes to be addressed as well as some reporting conditions such as perimeter and frequency. For example, both rules recommended an indicator about electricity consumption and that this indicator should account for a group perimeter encompassing subsidiaries. The sustainability manager then turned to existing practices to identify elements which could fulfil these requirements. She met with the manager whose practice involved monitoring GamblingCo's consumption of electricity, the facilities manager. Together, they singled out the element – the amount of consumed electricity – that could become the required indicator.

Ref.	Indicator	Definition	Type of indicator	2012 Perimeter	Unit	2010 total	2011 total	2012 total	Variance 2011/2012	Source	Contributor	Validator	Comments
704	Electricity consumption during period	Temporal perimeter is one year: from January 1st to December 31st.	National legislation	Group	kWh	Unavailable	17811239	18947475	6%	Bills	Facilities management officer	Facilities manager	

Fig. 1. The Energy Consumption indicator (extract from GamblingCo's 2013 sustainability reporting).

6.1.4. Building consistency with the sustainability practice

The sustainability manager and the facilities manager then transformed the initial element – the number as expressed in electricity bills – to ensure consistency with sustainability requirements. The prescription to report on a group perimeter required the facilities manager to secure access to subsidiaries' data about electricity consumption, to consolidate them into an indicator and to send them to the sustainability manager. Adapting the element to the sustainability reporting therefore precipitated the co-construction of new actions of data collection and consolidation in the facilities management practice.

Moreover, the sustainability reporting rules required the publishing of the sustainability indicator in the company's annual report. This involved aligning the timescales of the actions of both practices:

"I see that you have made a change compared to last year: you have extended our deadlines. Now we have to send you the numbers in February. This is good because we will have the last bills, so we can be very sure of the final numbers."

Meeting, November, 21st, 2013.

Stabilizing the practices overlap supposed to make sure that actions of receiving bills, consolidating available data and including them in the sustainability reporting could be performed in time to meet the deadline imposed by the activity of publishing the annual report – in other words, that the timescales of the three activities of managing electricity (facilities management practice), sustainability reporting (sustainability practice) and publishing annual reports (communication practice) were coherent. Therefore, the construction of the sustainability performance indicator not only necessitated the creation of new arrays of actions, but also their alignment with existing nexuses of activities.

6.1.5. Tying the element to the sustainability practice

Once it was aligned with other activities, the sustainability manager assembled the element within the sustainability practice by tying it to other elements of the practice. She used the indicator "Electricity consumption" to calculate Indicator 705, "CO₂ emissions engendered by energy consumption during the period". The indicator was also included in the reporting protocol establishing the local rules of the sustainability reporting and, thereby, it was formally subsumed into the rules governing the reporting activity. Finally it was linked to other performance measurements, such as the Carbon Footprint assessment.

6.1.6. Outcomes

The capture of an existing element by sustainability elicited adjustments in both practices. These adjustments are detailed below for each practice.

6.1.7. The facilities management practice

The facilities manager ended up performing an array of sustainability control actions – collecting, consolidating and reporting environmental data, assessing and explaining their evolutions – and, therefore, he became a participant in the sustainability practice. These new actions produced new domains of accountability for the facilities manager. As evidenced in Fig. 1, he was identified as the "Validator" of the indicator. As such, he was not only responsible for the indicator variance, but also for the "Comments" associated to it, i.e. the justification of the actions undertaken to enhance performance. In other words, he was accountable for a portion of sustainability performance. Sharing the element therefore enabled to effectuate the sustainability control of the electricity management activity in the facilities management practice.

This led to changes in the facilities management practice. For example, several months after the creation of the sustainability reporting, a new activity existed in the facilities management practice, an environmental regulatory oversight:

"The facilities manager to the sustainability manager: Do you know we have a regulatory oversight? We are monitoring environmental regulations.

Meeting, November 21st, 2013.

The facilities management team carried out a new activity pursuing a sustainability teleology – accounting for the environmental dimension of activities. This new activity was carried out without the sustainability manager even knowing about it, which indicates that the sustainability teleology had been embedded in the facilities management practice. Interestingly, the nature of the activity – obtaining a certification on environmental management – also suggests that the facilities manager wanted the environmental performance of the facilities management practice to be recognized. Hence, he associated his practice with new areas of performance and accountability that were worth recognizing. Therefore, the reassembling overlap engendered new arrays of activities as well as the emergence of a new shared understanding – that the facilities management practice had an environmental impact that mattered enough to be accounted for – and a shift in its teleoactive structure – the goal of accounting for the environmental impact of its activities and the pride derived from its achievement.

6.1.8. The sustainability practice

As discussed above, the reassembling overlap enabled the actual controlling of some of the facilities management activities – those linked with electricity consumption. Therefore, it enabled the fulfilment of the control teleology of the sustainability practice.

Additionally, the overlap enrolled actors in the sustainability practice. Building on a pre-existing element meant that the sustainability practice capitalised on legitimate systems in place, such as the division of responsibilities. This facilitated the recruitment of participants in the sustainability practice and distributed its accomplishment by creating a company-wide nexus of actions and actors.

However, building on existing systems also meant that the sustainability practice was constrained by these systems and needed to be adapted. For example, negotiations over the definition of indicators, their timescales and their actors often changed the indicators the sustainability manager had designed in coherence with the sustainability rules. In the following exchange, the facilities manager and the sustainability manager dealt with an indicator entitled "Mass of recycled waste":

"Facilities manager: When you write "Mass of recycled waste", do you only mean paper?"

Meeting, November, 21st, 2013.

Eventually, the sustainability indicator about waste recycling was "708. Mass of recycled waste (office paper)". In this example, the sustainability manager attempted to connect the indicator prescribed by sustainability rules to the waste management activity (an activity of the facilities management practice) but this prescription conflicted with existing understandings and actions in this activity. This clash resulted in narrowing the initial indicator, from all sorts of waste to office paper only. Enacting the sustainability reporting through reassembling elements thus necessitated compromises on the indicators' content, on deadlines and on the division of responsibilities in order to adapt to

existing activities. These adjustments of the control activity modified the sustainability practice, e.g. by making it deviate from its rules like in the case of the waste recycling indicator.

6.2. Expanding

Sustainability control activities also produced expanding overlaps. In an expanding overlap, an element straddling the sustainability practice and another practice was created and added to the latter practice.

6.2.1. An example of an expanding overlap

The creation of a sustainability risk map for procurements produced an expanding overlap between the procurement practice and the sustainability practice.

The procurement practice gathered actions of purchasing (see [Table 3](#) for a description). Activities of the procurement practice included issuing calls for tenders, choosing suppliers, negotiating conditions, placing orders and paying for them. The procurement practice was primarily governed by economic performance and aimed at finding the best deal for GamblingCo. As formulated by the sustainability employee:

"The procurement team thought it rather bizarre when we told them to buy from local suppliers, to be careful about payment deadlines and such, rather than going for the cheapest and quickest option. They just didn't understand."

Research Journal, January, 17th, 2014.

The teleoffective structure and shared understanding of the procurement practice were centred on GamblingCo's economic benefit. To help them in their decisions, the practice comprised a risk map indexing strategic and economic risks related to procurement activities.

A sustainability addendum was appended to the original risk map in 2013. As such, the sustainability risk map constituted the locus of a sustainability-procurement overlap. It was meant to be an integral part of the procurement practice. It was designed as an extension of the existing map and was intended to provide practical guidance on procurement actions. This was stated by the sustainable procurement employee⁹:

"[The sustainable procurement risk map] is more operational, buyers can consider sustainability risks in their daily activities. [...] It is better if they have clearly identified risks for each type of purchase, so that they can undertake corrective actions, rather than have ideas about what to do but without knowing how to do it."

Interview, April, 15th, 2014.

The sustainability risk map was a "How to"-guide for sustainable purchasing activities. It was thus supposed to establish new practical understandings in the procurement practice.

Meanwhile, this sustainability addendum was also linked to structural elements of the sustainability practice as it listed environmental, social and ethical risks of purchasing activities. It was driven by the sustainability goal of building fairer relationships with stakeholders and improving the organization's environmental and social impacts. Overall, it aimed to translate the sustainability structure into the actions of procurement employees.

Combining elements of both practices, the sustainability risk map represented an overlap between the procurement practice and the sustainability practice.

6.2.2. The array of sustainability control activities

The expanding overlap consisted of two interrelated actions: creating

⁹ A procurement employee in charge of developing sustainability matters related to procurements.

a new element at the crossroads of both practices and integrating it into the procurement practice.

6.2.3. Creating a new element at the crossroads of both practices

A sustainability apprentice got the task of developing the sustainability risk map. She very carefully complied with shared understandings from both practices. In an Excel spreadsheet, she cross-referenced environmental, social and ethical risks – in coherence with the shared understandings of sustainability – and associated them with each of the procurement families as defined in the practice's nomenclature (e.g. intellectual services, advertising products...) – in coherence with the shared understandings of the procurement practice. She also relied on rules from both practices – for example, the sustainability standard ISO 26000 and guidelines of the International Labor Organization. In other words, the sustainability risk map was initially designed as fusing elements from the structures of both practices.

Next, the sustainability apprentice and the sustainable procurement officer reviewed the tool repeatedly to increase its adequacy for both practices. The following discussion about the language to be used exemplifies their efforts to reconcile the two practices. On the one hand, the sustainability language needed to be adapted to be understandable to procurement employees:

"There are things that they [the employees] won't understand. For example, here, "Biodiversity preservation". We are talking to people for whom sustainability is totally unfamiliar, so we have to be more precise. [...] When you say environmental risks, okay, but that will mean nothing to them at all! We should explain the risks in detail for them in an appendix."

Meeting, April 9th, 2014.

On the other hand, language was also important in ensuring the sustainability risk map fulfilled the sustainability teleologies and influenced the procurement activities:

"Sustainable procurement officer: "absence of discrimination". This is not a risk.

Meeting, April, 9th, 2014.

The two women believed risk formulation could potentially limit the ability of the sustainability risk map to influence procurement actors and to achieve the sustainability teleology. They cautiously chose the language used in the sustainability risk map to ensure it fitted both practices – performing the sustainability teleologies while being actionable by procurement actors. This illustrates quite well the efforts deployed to create an element that was relevant to both practices. Only once the element was stabilized as a genuine sustainability-procurement hybrid could it be incorporated into the procurement practice.

6.2.4. Integrating the element into the procurement practice

The buyers came to know the map during a meeting organized by the sustainability procurement officer. This meeting was mostly spent legitimizing the introduction of this new element into the procurement practice. The following extract synthesizes the first half of the hour-and-half-long session:

"After briefly reminding everyone of the context, the sustainability procurement employee begins the presentation: 'Why do this analysis? We can see that there are sustainability risks regardless of the procurement family considered and over the entire life cycle of a product.'

Meeting, May, 19th, 2014.

In this extract, the sustainability procurement officer draws on diverse strategies to justify integrating the sustainability risk map into the procurement practice: using both rationality and emotions to establish sustainability issues as real and important, legitimizing GamblingCo as a partaker in these issues, proving that change was feasible

[Number and name of the sustainability project]		
[Impacted strategic program(s)]		
Performance indicator	Objective 2018	Management
		Strategic management [Head of strategic program]
Allocated resources		Actor in charge of sustainability activity [Manager in charge of the project]
Budget (€)		Other collaborators to sustainability activity
Estimated costs (labour days)		
Tasks	Start date	End date
Conditions of collaboration with the Department of Communication and Sustainability	Training needs in terms of sustainability	Other prerequisites

Fig. 2. Sustainability "Activity file".

and arguing that the leverage of procurement employees in addressing these issues was not only significant but also positive for them. In sum, she attempted to elicit acceptance of the tool through appealing to sustainability ends, values and emotions and linking them to procurement activities. The overlap was legitimized by associating the procurement practice with the teleoaffective structure of sustainability.

6.2.5. Outcomes

The sustainability-procurement expanding overlap partly altered the procurement practice and indirectly impacted the sustainability practice.

6.2.6. The procurement practice

The overlap broadened the practice by adding a new element to it. Yet, although this sustainability control tool existed in the practice, it hardly influenced procurement employees' everyday activities, in the short term at least. Two procurement employees reacted to the presentation of the sustainability risk map:

"Procurement employee 1: We can take these criteria into account in our calls, if you want. Some of them are already included. But they do not contribute at all, they have no influence on the decision.

Meeting, May 19th, 2014.

These reactions suggest that sustainability risks were not routinized in everyday doings. This can be partly explained by the absence of precise shared understanding as to how they should guide decisions. A procurement employee commented:

"A procurement employee asks: 'Concretely, what can we put in our calls for sustainability criteria: 20 %? 30 % of the decision?' Everybody laughs."

Meeting, May 19th, 2014.

Thus, procurement employees remained unclear about how they could use the sustainability risk map in their activities. Although it linked procurement activities to structural elements of sustainability, the tool failed to produce new ways of doing. This disconnection

suggests the partial failure to enact sustainability control through the sustainability risk map. Therefore, although a sustainability control tool existed, it did not result in an effective controlling of procurement participants' activities.

Nevertheless, the sustainability control activities that supported the overlap challenged shared understandings. For example, the risk "Suppliers' dependence rate", which measured the share of GamblingCo's orders in suppliers' total sales, already existed as a financial risk in the initial risk map but was deliberately categorized as an ethical risk in the sustainability risk map. According to the sustainable procurement officer,

"What will raise buyers' curiosity is the suppliers' dependence rate, because it is a financial indicator for them. Here, it is classified as ethical. This is going to make them question."

Meeting, April 28th, 2014.

The sustainability risk map was designed to introduce a new dimension of visibility about an existing element: the element categorized as financial was transformed into an ethical issue. This associated the procurement practice with different shared understandings. From the purchasing act itself, the company's direct suppliers and economic and strategic impacts, the practice was opened up to the entire life-cycle of products, all the company's stakeholders (including Planet Earth and future generations), and environmental, social and ethical impacts.

6.2.7. The sustainability practice

Although designed as a sustainability-procurement hybrid, the sustainability risk map was meant to be used in procurement activities without the participation of sustainability actors. Once the overlapping was stabilized, sustainability actors disengaged from it. As such, it remained disconnected from sustainability activities.

Still, it indirectly impacted the legitimacy and significance of the sustainability practice in the organizational bundle of practices. The sustainability risk map aimed to address a deficiency of GamblingCo's

sustainability practice that had been underlined by the ESG rating¹⁰, a key driver of the legitimacy of sustainability inside and outside the company. In 2011, the ESG rating had pointed to procurements as the greatest weakness of the sustainability practice. To improve the ESG rating, the sustainability manager strove to further interlock the sustainability and the procurement practices. The sustainability risk map was her way to enhance the legitimacy of GamblingCo's sustainability practice and to secure its existence in the bundle. The outcome of the 2013 ESG rating improved significantly. Therefore, it is possible that for the sustainability manager, the overlap was not solely about controlling but also about increasing the legitimacy of her practice, which might explain why she did not follow the tool enactment in the procurement practice in a longer term.

6.3. Rippling

Last, sustainability control activities produced rippling overlaps, a combination of overlaps. At GamblingCo, sustainability control activities sometimes involved tools that were already shared by several other practices. In this case, a ripple effect occurred: sustainability control rippled onto all the practices sharing the tool.

6.3.1. An example of a rippling overlap

A rippling overlap between the sustainability practice and the management control practice was described by the sustainability manager:

"Early 2012, the CEO announced that there would be sustainability objectives in the managers' incentives scheme. This is great, but ultimately there is no sustainability in managers' roadmaps and they don't know how to do it, so when you look more closely, in the end, it is as if there was no sustainability-related variable [in managers' incentives]. [...] So managers had to have a roadmap and they needed to be trained, so that they could integrate sustainability into their objectives. [...] This is huge, because it will have a snowball effect."

Interview, October, 4th, 2012.

Defining and monitoring roadmaps was an activity pertaining to the management control practice (see Table 3). Therefore, sharing roadmaps constituted an overlap between the sustainability practice and the management control practice.

Through a "snowball effect", this sustainability-management control overlap rippled across other practices that comprised activities monitored by roadmaps. Roadmaps determined the priorities, targets and mid-term objectives of activities included in the company's strategic plan (hereafter named strategic activities). Roadmaps were jointly defined by the actor(s) in charge of these activities and by their direct supervisor(s), then controlled by management controllers. Roadmaps thus constituted an overlap between the management control practice and practices which comprised strategic activities (hereafter named strategic practices). The inclusion of sustainability into roadmaps interlocked sustainability with all strategic practices. Therefore, the initial sustainability-management control overlap generated a rippling effect onto strategic practices and eventually caused sustainability to overlap with these practices.

As a result, a triangular overlap was formed between the sustainability practice, the management control practice and strategic practices. This overlap was stabilized in "activity files" (see Fig. 2), documents that the sustainability manager asked the managers of

strategic activities to complete and that she sent to management controllers. These files were quite revealing of the rippling overlap, as they combined all three interlocking practices. They defined sustainability-related activities to be accomplished in strategic practices ("sustainability project"), the chain of actions that would enable their accomplishment ("tasks"), and the actors involved ("Management"). They also defined sustainability objectives and performance indicators, thus included control of sustainability performance. Finally, they clarified how the sustainability-strategic practice overlap would be concretely enacted, i.e. how participants to respective practices would collaborate ("Conditions of collaboration with the Department of Communication and Sustainability").

6.3.2. The array of sustainability control activities

From the CEO's decision, the sustainability manager carried out activities to deploy sustainability roadmaps.

6.3.3. The sustainability-management control overlap

The sustainability manager cooperated with management controllers to produce a reassembling overlap between the sustainability practice and the management control practice. They rebranded existing elements of the management control practice – roadmaps – in terms of sustainability by incorporating sustainability-related objectives and performance targets. The sustainability manager then tied the roadmaps to the sustainability practice by incorporating them in her activity of managing the sustainability strategy. This reassembling overlap occurred on an element that the management control practice shared with strategic practices, which caused its rippling onto these practices.

6.3.4. Rippling effect

The image of snowballing illustrates quite well the rippling effect. The sustainability-management control overlap spread to strategic practices because the locus of this first overlap was also the locus of an overlap between the management control practice and strategic practices.

The sustainability-management control overlap defined new goals and priorities for strategic activities. As these new goals came from management controllers, they became part of the control process of strategic practices and were to some extent imposed on the participants in these practices. Yet to soften the obligation and favour acceptance of these new goals, the sustainability manager made it clear to the actors that they were free to decide how they wanted to substantiate and enact these goals:

"Sustainability manager: See, these are key words, but they are sufficiently broad for you to be able to interpret them as you want.

Meeting, November 21st, 2013.

This exchange shows that the shared understandings and activities which resulted from the overlap were co-constructed. While they fulfilled the structural elements of sustainability as defined in the sustainability practice – for example, the goal of reducing negative impacts or the shared understanding structuring GamblingCo's sustainability on five pillars –, the interpretations of sustainability goals and the activities that emerged as a result were specific to each of the overlapping strategic practices. As such, they took from both practices.

Roadmaps thus became the locus of a triangular overlap between sustainability, management control activities and strategic activities. The management control practice mediated the rippling overlap and interlaced the sustainability practice and the strategic practices.

6.3.5. Outcomes

Three practices were affected by the rippling overlap: the management control practice, the strategic practices and the sustainability practice.

¹⁰ Environment-Social-Governance (ESG) ratings assess the coherence, operationalization and outcomes of organizations' sustainability practices. In 2011, as a result of its first ESG rating, GamblingCo received the highest rating ever delivered by the auditing agency, which the sustainability manager would cite for years.

6.3.6. The management control practice

The management control-sustainability overlap impacted the roadmap activity of the management control practice by associating it with sustainability. As evidenced in Fig. 2, management controllers were required to monitor new sustainability-related objectives and indicators. This introduced new domains of performance and accountability in their activity. It also created new lines of cooperation within the roadmap activity, between the management controllers and the sustainability manager.

New cooperation dynamics were thus established between management controllers, sustainability manager and managers of strategic practices. This triangular collaboration prompted management controllers to clearly reassert their position as supervisors rather than as hands-on carriers of activities. The Head of management control made it clear that:

"I think I should insist on the people who carry out [sustainability activities] being responsible for the activities they carry out *and* for the indicators that are associated with these activities. Because as it stands, I get the impression that management control is expected to be responsible for these indicators. This shouldn't be the case."

Meeting, June 27th, 2014

The management control director transferred the responsibility of managing sustainability performance to the participants in strategic practices while affirming their role of control – in line with the teleoffective structure of the management control practice. Management control actors were dissociated from any accountability on the performance of sustainability activities: this accountability rippled on the management control practice to the participants in the strategic practices.

However, it seems that the overlap remained limited to the shared control tool (roadmaps) and did not extend to other management control tools in the short term. For example, sustainability remained dissociated from budgets, another tool of the management control practice:

"Head of management control: We don't have a ring-fenced sustainability budget in our 2014 budget. It should be in the budgets of the departments that include sustainability activities. But I personally don't have any sustainability input in my budget."

Meeting, January, 8th, 2014

Despite sharing roadmaps, sustainability has not become an item in the overall organizational budget. The sustainability overlap thus caused a misalignment between two tools, and their related activities, in the management control practice. This control inconsistency sent mixed signals to participants in operational practices. The manager in charge of controlling the strategy implementation testified:

"When I was meeting someone to see if he/she could work on such and such [sustainability] project, they always told me 'Do you have a budget code? Do you have something like that?' So this explains why sustainability is not [shared across practices]"

Interview, January 29th, 2014.

The containment of the overlap to the roadmap tool may have compromised its potential to produce change in existing practices. As evidenced above, the effective accomplishment of sustainability activities by other organizational actors was blocked by the absence of sustainability identification in the corporate budget. This suggests that changes in strategic practices stimulated by the roadmap overlap might very possibly fall short because of the absence of a shared budget between the management control practice and the sustainability practice.

6.3.7. The strategic practices

The rippling overlap between sustainability and strategic practices caused adjustments in the latter practices, both regarding their teleologies and shared understandings, and regarding their activities. Since

roadmaps defined the collective objectives and strategic priorities assigned to activities, sharing roadmaps with sustainability caused existing activities to become associated with sustainability teleologies and its shared understandings about which activities should prevail. Furthermore, as evidenced in Fig. 2 and stressed by the Head of management control, the participants in these activities were responsible for the successful accomplishment of their activities and accountable to management control, sustainability managers and, ultimately, top management for the achievement of the objectives defined in the roadmaps. The rippling overlap thus shared the accountability for sustainability to all participants in strategic practices, no longer to sustainability participants only, and thereby enrolled a variety of actors into the enactment of the sustainability practice.

6.3.8. The sustainability practice

The rippling overlap caused the diffusion of sustainability shared understandings and activities across multiple practices. According to the sustainability manager, the overlap also enhanced the legitimacy and significance of the sustainability practice in the bundle. In 2012, before the overlap with the management control practice, the sustainability manager complained that:

"Nobody in the company has ever come to me and proposed new projects. It has always been me who has had to go to others, propose, be proactive. Never the other way around."

Interview, October, 4th, 2012.

In 2013, however, the sustainability manager felt "a genuine change since [the inclusion of sustainability in roadmaps and incentives]" and "a positive wave for sustainability" (Informal discussion with the sustainability manager, Research Journal, October, 8th, 2013). She perceived that the sustainability-management control overlap changed actors' attitudes towards sustainability.

On the other hand, to be successful, this overlap necessitated some adjustments in the sustainability practice. Firstly, consistent with previous findings, the reassembling overlap between sustainability and management control caused adjustments to sustainability activities to align them with the management control ways of doing. One of them was the introduction of new time constraints in the elaboration of the sustainability strategic plan. The management controller in charge of the elaboration of roadmaps underlined that sustainability actors needed to respect deadlines set by management control processes:

"If we [management controllers] want to integrate managers' sustainability roadmaps, it needs to be done before January, 16th, because [the presentation of roadmaps to top management] is on the 16th, so if we want to integrate them in our synthesis we need to have the elements a bit before that."

Meeting, December 19th, 2013.

Following this meeting, the sustainability manager moved up meetings with managers of strategic activities and changed the deadline for completing the sustainability roadmaps. The sustainability activities were adjusted to the timescale of the management control activities.

Second, the rippling overlap caused the reinterpretation of sustainability accordingly to the structure of overlapping practices. For example, the responsible gambling manager "did it because it [was] right" (Research Journal, June 4th, 2014). The management control manager believed the sustainability practice represented "the justification of the company's monopoly" and "set entry barriers" for potential competitors (Meeting, January 8th, 2014). For the consumer relations manager, sustainability "len[t] credibility to [the company's] positioning" and "it [could], ultimately have an impact on [customers'] purchasing behaviours" (Interview, January 10th, 2014). In short, the understanding of what sustainability was in GamblingCo differed across managers of strategic activities as it was aligned with the teleologies and shared understandings of their practices. The rippling overlap thus

Table 4
Synthesis of three overlaps between the sustainability practice and other practices in the organizational bundle.

Nature of overlap	Reassembling	Expanding	Rippling
Description	Capturing an existing tool from other practices and tying it to the sustainability practice.	Adding a new hybrid tool to an existing practice.	Capturing an existing tool that is already shared between several practices.
Tool	Indicator	Risk map	Roadmap
Sustainability control activities	<ol style="list-style-type: none"> 1 Identifying elements that could become part of the sustainability practice 2 Building consistency with the sustainability practice 3 Tying elements to other activities of the sustainability practice. 	<ol style="list-style-type: none"> 1 Creating a new element at the crossroads of both practices. 2 Integrating the element in the overlapped practice. 	<ol style="list-style-type: none"> 1 Overlap with a practice overlapping several practices in the bundle. 2 Rippling effect, globalising the sustainability overlap to all overlapping practices.
Fulfilment of the control teleology	<p>Controlling</p> <p>The facilities manager participates in measuring and reporting sustainability performance. He is accountable for its evolution.</p> <p>Overlapping practice (Facilities management practice):</p> <ul style="list-style-type: none"> - Changes in the practice's structure: new shared understanding and shifts in the teleoactive structure. - New domain of action, new activities. <p>Sustainability practice:</p>	<p>Limited controlling</p> <p>The sustainability control tool does not influence the actions and decisions of procurement actors.</p> <p>Overlapping practice (Procurement practice):</p> <ul style="list-style-type: none"> - New shared understandings broadening the practice's boundaries. <p>Sustainability practice:</p> <ul style="list-style-type: none"> - Limited to no impact on the practice structure and nexus of actions. 	<p>Controlling</p> <p>The sustainability control tool capitalized on an existing controlling relation between the management control practice and strategic practices.</p> <p>Initial overlapping practice (Management control practice):</p> <ul style="list-style-type: none"> - New shared understanding associated with shared element, but no impact on other activities. - Mediating, neutral position. <p>Overlapping practices in second overlap (Strategic practices):</p> <ul style="list-style-type: none"> - New shared understandings about existing activities - New arrays of actions. <p>Sustainability practice:</p> <ul style="list-style-type: none"> - Adjustments to conform to ways of doings of overlapping practices - Improved acceptance of the practice by the participants of other practices.
Short-term changes in practices	<ul style="list-style-type: none"> - Diffusion of the practice's accomplishment through a company-wide nexus of actions and actors. - Adjustments in the practice's accomplishment to adapt to existing practices. 	<ul style="list-style-type: none"> - Indirect impact on the practice's legitimacy and significance in the practice bundle. 	

Table 4 (continued)

- Interpretation of the practice accordingly to the teleologies of other practices.

caused the emergence of multiple shared understandings about sustainability.

7. Discussion

The empirical analysis approached sustainability control as something people *do* rather than something organizations *have* (Chua, 2007; Gond et al., 2012). It examined how sustainability actors attempted to fulfil the control teleology of their practice by putting into effect sustainability control tools. To do so, they carried out arrays of sustainability control activities that helped interweave the sustainability practice with other practices, thereby enacting control (see Table 4). As such, the study offers three areas of contribution. First, it unpacks the notion of sustainability control by focusing on the arrays of activities through which sustainability control is performed. Second, it links these control pathways to changes in the practices involved. Third, it contributes to practice theory by characterizing types of overlaps and by specifying their outcomes.

7.1. Controlling for sustainability

Controlling is about influencing what other people do (Abernethy and Chua, 1996; Merchant and Van der Stede, 2007). From a practice-based perspective, controlling is about associating practices with each other so that one can influence the accomplishment of the other (Ahrens and Chapman, 2007; Jørgensen and Messner, 2010). Thus, without the support of links among practices, sustainability control tools are limited to stand-alone exercises that cannot truly control – and influence – other practices. Yet the literature about sustainability control tends to black-box the notion of control: it under-examines how socially embedded actors make sustainability control tools controlling by stabilizing interrelations between the sustainability practice and other practices. Accordingly, this paper contributes to better understand how sustainability actors make sustainability control happen, in different ways and to varying extents.

In the GamblingCo case, to fulfil the control teleology of the sustainability practice and comply with its rules, the sustainability manager developed sustainability control tools – among which sustainability performance indicators and reporting, a risk map and roadmaps. As she attempted to put these control tools into effect, she carried out sustainability control activities that interlaced the sustainability practice with other practices. The various ways in which she carried out these activities produced distinct overlaps and effectuated control to different extents.

First, sustainability control activities produced reassembling overlaps. The sustainability manager captured existing elements of other practices. In the case, this type of overlap successfully fulfilled the sustainability control teleology because the participants in other practices became accountable for the outcomes and evolutions of sustainability performance. New activities and shared understandings emerged as a result, suggesting that it effectively influenced the actors' behaviours and decisions.

An explanation for this success may be that this way of performing sustainability control capitalized on legitimate tools that were already taken-for-granted in practices. This has been shown to facilitate other actors' endorsement of sustainability control tools (Contrafatto and Burns, 2013; Thomson et al., 2014). Another possible success factor may be the compromises the sustainability manager accepted. The

counterpart of leveraging established elements was that she needed to adapt the sustainability practice to the taken-for-granted ways of doing associated to these elements. She thus conceded adjustments to the sustainability control tools and activities, such as reducing the scope of an indicator or aligning with timescales. These adjustments precluded confronting taken-for-granted ways of doing up front, which would have likely impeded control (Larrinaga-Gonzalez and Bebbington, 2001). However, such compromising might cause the practice accomplishment to deviate from the original sustainability structure, and hence a misalignment of control. In other words, it might create the risk of only controlling a toned-down version of sustainability, one that does not challenge taken-for-granted ways of doing and is deprived of its transformational teleology (Larrinaga-Gonzalez and Bebbington, 2001; Narayanan and Boyce, 2019; Russell and Thomson, 2009; Thomson et al., 2014). Therefore, reassembling overlaps seem to rest on a delicate balance: if compromise is necessary for sustainability control to be performed, how much compromise is acceptable might depend on the actors' interpretations and the singular, situated constraints in which they work.

Secondly, another way the sustainability manager enacted control was by creating expanding overlaps: she created a new hybrid tool which was added to the procurement practice. Her activities focused on harmoniously combining structures of both practices within the tool, so a clash of structural elements would not cause participants to reject the tool (Larrinaga-Gonzalez and Bebbington, 2001). However, the procurement actors' reactions suggest that the sustainability control tool failed to be routinized in their activities, an important step in the enactment of sustainability control (Contrafatto, 2014). As a result, the new tool existed in the procurement practice but was merely controlling – the expanding overlap itself was insufficient to perform control. An explanation for this failure could be that the rules of how the tool should be enacted in decisions were unclear to participants (a similar impediment was observed by Adams and McNicholas (2007) in relation to sustainability reporting). In the absence of unambiguous procedures and routines associated with the sustainability control tool, sustainability control could not be routinized in daily activities (Contrafatto, 2014).

Another possible explanation is that control was not enacted by the sustainability actors in the long term. The sustainability manager focused on creating the control tool, but did not follow its enactment by the procurement actors once tied to their practice. As Larrinaga-Gonzalez and Bebbington (2001) observe, "donating" sustainability control tools does not work. Considering that drivers of adoption and routinization were not entirely felicitous, it may be argued that sustainability actors should have accompanied the tool in a longer term to help interlace it with existing procurement activities and structural elements. In other words, once the overlap was created, continued sustainability control activities were required to perform control – i.e. to ensure that the sustainability control tool was actually controlling.

Last, a third path of control relied on rippling overlaps. When sustainability shared an element which already was the locus of an existing overlap, the sustainability overlap rippled and gained the practices involved in the initial overlap. In rippling overlaps, sustainability took advantage of the stabilized configuration of practices. In the case, the rippling overlap involved the management control practice, which had the potential to bind practices with each other (Ahrens and Chapman, 2007). By turning to the management control practice, the sustainability manager capitalized on existing controlling overlaps to extend sustainability control to the practices already linked to the management control practice. The rippling overlap was quite powerful in fulfilling the control teleology of the sustainability practice. It fostered sustainability

controlling of goals and performance levels in other practices and enabled a wide scope of control by reaching many practices in the bundle. This observation substantiates previous claims on the importance of interrelating sustainability control tools with regular management controls (Bouten and Hoozée, 2013; Gond et al., 2012; Lueg and Radlach, 2016; Pondeville et al., 2013)¹¹.

Moreover, although the overlap appeared successful in transferring sustainability control to strategic practices, it affected the management control practice only faintly. During the duration of the ethnography, the overlap did not spread to other management control activities – e.g. budgets. This created a control dissonance and sent mixed signals to other activities (see also Durden, 2008; Norris and O'Dwyer, 2004). This disconnection renders the evolution of the overlap in the long term uncertain: will it limit the controlling power of the roadmap overlap as suggested by previous studies (Bouten and Hoozée, 2013; Durden, 2008; Norris and O'Dwyer, 2004)? Inversely, the roadmap overlap could trigger efforts to increase consistency between control activities if sufficiently supported by an array of control activities. This would mean for the sustainability actors to accompany management controllers in their performance of sustainability control in the long term.

Arguably, any practice transversal to a bundle could generate a rippling overlap. In the case, similar overlaps could be observed with the quality management practice and the strategy management practice. Therefore, future empirical research could look at other rippling overlaps with sustainability and consider the extent to which they enable sustainability controlling. For example, the quality management practice is tightly interwoven with the management control practice (Chenhall, 2003): does it enact control through a two-ripple overlap, and what array of activities is necessary to ensure its success?

7.2. Overlaps as windows to wider change

The reassembling, expanding and rippling overlaps produced by sustainability control activities fostered broader changes in the bundle of practices. At the practice level, the findings converge with previous observations that sustainability controlling alter goals, understandings and activities. Firstly, it introduced new categories of visibility on existing elements and spotlighted previously ignored issues (Ball, 2005; Gray et al., 1995; Hopwood et al., 2010). At GamblingCo, for example, the reporting activity added an environmental dimension to the activity of electricity management within the facilities management practice. Secondly, sustainability controlling established new lines of accountability on sustainability performance (Contrafatto and Burns, 2013; Gray et al., 1995). In both the reassembling and the rippling overlaps, the participants in organizational practices became accountable for elements of sustainability performance. Overall, sustainability controlling facilitated the enrolment of organizational members in sustainability activities and the creation of a company-wide network of participants in the sustainability practice (Contrafatto and Burns, 2013).

Even in the case of the expanding overlap, that appeared to be the least effective in performing sustainability control, some adjustments within the procurement practice could be observed. The sustainability control tool (the risk map) served pedagogical purposes – it was designed with the intention of introducing issues unknown to the purchasers (e.g. biodiversity) and disrupting taken-for-granted ways of seeing current activities (e.g. categorizing elements as ethical risks vs financial). Consequently, it may be suggested that, although the overlap hardly influenced actions in the short term, it participated in overcoming the procurement actors' unawareness and illiteracy about sustainability. In doing so, it laid the ground for a crucial success factor of

¹¹ This controlling power of the rippling overlap may depend on the initial management control-organizational practice overlap actually being controlling. It may be argued that the rippling overlap could not enable sustainability controlling if the initial overlap did not ensure effective control.

control and change in the future (Albelda Pérez et al., 2007; Contrafatto, 2014; Thomson et al., 2014).

These practice-level changes emerged from the "situated functionality" of sustainability controlling – the ability of the participants to interpret and shape sustainability control activities coherently with their practices' teleologies (Ahrens and Chapman, 2007). The actors co-constructed shared activities, ways of doings, understandings and goals as they attempted to align sustainability control with their own activities, all the while fulfilling their practices' teleologies (Ahrens and Chapman, 2007; Jørgensen and Messner, 2010). This co-construction led to the emergence of many interpretations and accomplishments of sustainability within a single organization. In contrast to the predominant perspective on sustainability control (see, for example, Arjaliès and Mundy, 2013; Contrafatto, 2014; Larrinaga-Gonzalez and Bebbington, 2001), this view de-emphasizes the assumption of neatly pre-defined, organization-level sustainability goals. It substantiates previous findings that actors' understandings about sustainability are disparate (Slack et al., 2015) and shows how such disparate understandings might enable sustainability control and practice-level changes.

At the bundle level, sustainability control activities altered the configuration of practices at GamblingCo by creating new interrelations among formerly disconnected practices. By tightly coupling the sustainability practice with other practices in the organization, sustainability control activities increased the stability of the sustainability practice within the bundle and favoured its perpetuation through time (Schatzki, 2002, 2005). By increasing its connectivity among organizational practices, they also helped move the sustainability practice from the periphery to the centre of the practice network. At GamblingCo, the case of the expanding overlap suggests that, even when sustainability control activities produce limited actual control, new associations between practices can enhance the legitimacy of sustainability in the overall bundle. In sum, by reconfiguring interrelations among practices, sustainability control activities made the sustainability practice more salient in the bundle.

This conclusion suggests that a focus on the arrangement of relations among practices is important to fully understand how sustainability control can foster change. How do sustainability control activities consolidate or loosen the interactions that exist between the relations among practices, and with what consequences in terms of control (and change)? The example of rippling overlaps indicates that sustainability control activities can build on existing interconnections to disseminate sustainability control within the bundle. Building on previous observations that sustainability control tools reinforce each other (Arjaliès and Mundy, 2013; Narayanan and Boyce, 2019; Thomson et al., 2014), future research could draw attention onto potential synergies among overlaps, especially over time. For example, reassembling and expanding overlaps seem to have complementary strengths and weaknesses – the former allowing easier control yet greater alignment with taken-for-granted elements, while the latter introducing new challenges to taken-for-granted elements but with limited control on activities. Thus, how could sustainability control activities be organized so that the reassembling and expanding overlaps they create would support each other?

7.3. The connectivity of practices

As a third area of contribution, this paper adds to Schatzki's practice theory (Schatzki, 2002, 2005, 2006) by elaborating on practice intersections and their potential effects. Relations among practices are at the core of Schatzki's site ontology. According to this ontology, practices interrelate to form bundles, which in turn aggregate into constellations and so on until composing the texture of social reality (Schatzki, 2002). Thus, understanding relations among practices is central to analysing social phenomena, and yet not enough attention has been given to further specifying this matter in Schatzki's theoretical framework. Building on Schatzki's (2005) distinction between connection and

overlap, the empirical analysis characterized three types of overlaps – reassembling, expanding and rippling. In doing so, it offers a more nuanced appreciation of how practices hold together and how particular configurations are stabilized.

Specifically, this study focuses on a set of activities that are particularly prone to creating linkages among practices – control activities. Examining control activities as mechanisms of practice connectivity adds to our understanding of how heterogeneous practices cohere to form enduring bundles. Control activities aim to align actions across practices (Abernethy and Chua, 1996). They provide key information on which actors from different practices rely to reconcile competing goals (Jørgensen and Messner, 2010) and are used to configure and/or sustain distinct meaning systems (Ahrens and Mollona, 2007). Their dispersed nature also ensures that they reach most practices in the bundle (Nama and Lowe, 2014). As a result, control activities are inherently "cohesive" and play a key role in producing and maintaining connectivity among practices. The case of GamblingCo shows how these control activities are performed to build relations among practices. It more particularly highlights that these activities can be more or less cohesive depending on how they are accomplished.

Another contribution is to link the overlaps to different paths of change. The study provides some insights into how practices co-evolve and how the homogeneity and coherence of a bundle are maintained over time. Similarities with Schatzki's forms of change are visible in the case, although Schatzki conceived them at the bundle level rather than at the level of practices. Reassembling and rippling overlaps seem to elicit hybridization, whereby elements whose "blending was not assumed to lie in the nature of things" (Schatzki, 2002, p. 248) are brought together. In both overlaps, existing elements (an indicator for one and roadmaps for the other) incorporated some elements of sustainability and were linked to the practice. They merged components of both their original practice and sustainability which resulted in their hybridization.

Expanding overlaps foster a form of change akin to insemination, which "involves the insertion of some element of a practice... into a bundle" (Schatzki, 2002, p. 248). However, they bear two key differences. First, insemination at the practice level would suggest that an existing element of a practice was incorporated into another practice, whereas in the expanding overlap, the element was new to both practices and specifically designed as taking from both. Second, Schatzki specifies that a consequence of insemination is the proliferation of the recipient bundle (in our case, practice). In the case study, on the contrary, the recipient practice seemed merely affected and far from proliferation. Therefore, future research could further explore the specificities of expanding as a mechanism of change on its own.

Overall, these insights support the claim that social change is rooted in bundle reconfigurations (Hui et al., 2016; Schatzki, 2013). They point to other practice-based works, outside of the realm of Schatzki's framework, which centre their attention onto the emergence of sustainable bundles (Shove and Spurling, 2013; Spaargaren, 2011). Because its purpose is to change fundamental elements in the structure of organizational practices (notably the maximization of profit), sustainability is based on the objective of disrupting the very bundle in which it exists. This unusual position, and the depth of challenge it brings about, causes unparalleled difficulties for the sustainability practice to blend in organizational bundles and fulfil its teleologies (Banerjee, 2011; Gao and Bansal, 2013). This suggests that other change mechanisms might be at play and, thus, calls for more practice-based empirical research on sustainability practices and their interrelations with other practices (Shove, 2010).

8. Concluding remarks

Fire hoses are one of the many solutions we can find to extinguish a fire. While it definitely helps to know how their technical characteristics and their uses can be optimized, we only partially grasp how they can

quench the flames unless we study how they are handled by firefighters in the situated conditions of the furnace. In this spirit, this paper offered a practice-based analysis of sustainability control. Drawing on Schatzki (2002, 2005), the study focused on the sustainability control activities the actors carried out to put sustainability control tools into effect and enact control. The empirical work built on a one-year ethnography in a gambling company, which comprised an immersion in the sustainability unit, interviews, participant observation and document analysis. The findings highlighted that actors put sustainability control tools into action in different ways, each of which carried out through different sets of control activities. Through these control activities, they attempted to interlock the sustainability practice with other practices and in doing so, they produced three types of overlaps: reassembling, expanding and rippling. These overlaps enabled sustainability controlling to various extents and they altered the overlapping practices diversely.

The contribution to our understanding of sustainability control is two-fold. First, the practice-based perspective emphasizes that the existence of sustainability control tools is insufficient: sustainability controlling is performed through arrays of activities that bind practices with one another, although with varying degrees of success. Second, the analysis links these paths of control to changes at the practice and at the bundle levels. Additionally, the case study contributes to practice theory by specifying Schatzki's overlap construct. It provides a better understanding of how particular configurations of practices emerge and alter the practices involved.

Schatzki's practice theory offers a theoretical approach that has been infrequently used in prior studies, despite its potential to provide much needed fine-grained empirical knowledge of sustainability control (Adams and Larrinaga-González, 2007; Dey, 2007; Thomson, 2014). A practice-based empirical work supposes in-depth involvement in the field that quite drastically limits the number of compatible methodologies. However, other practice-driven field studies would provide a valuable understanding of the activities deployed to put control tools into effect. In particular, ethnographies or action research could offer precious insights by exploring organizations where the intricacy between sustainability and business practices is different, such as non-governmental organizations (Hall, 2017; Hall and O'Dwyer, 2017) and social enterprises (Battilana and Dorado, 2010). Practice-based perspectives also challenge traditional conceptions of change. By envisaging activity as the "continual production of difference" (Schatzki, 2002, p. 255), they invite us to revise the divide between stability and change, continuity and discontinuity. Following this view, further research could bring new light onto resistance or adaptation to, and manipulation of, sustainability control (see, for example, Larrinaga-Gonzalez and Bebbington, 2001).

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