# **Special Issue**

# Integrating Sustainability into Management Control Systems: Challenges, Missing Concepts, and Emerging Research Areas

## Message from the Guest Editors

This Special Issue focuses on the integration of Sustainability Management Control Systems (SMCSs) with traditional Management Control Systems (MCSs), highlighting the challenges, conceptual gaps, and emerging research opportunities related to ESG implementation and the achievement of SDGs. This SI seeks contributions that explore how firms design, implement, and align SMCSs and MCSs. Papers may investigate theoretical developments, methodological innovations, and empirical evidence that clarify how integrated control systems can drive sustainable value creation with the SDGs, operational effectiveness, and long-term societal impact. Ultimately, this SI aims to advance both academic understanding and managerial practice, providing insights into how organizations can strategically and operationally embed sustainability, overcome implementation challenges, and address critical gaps in the literature. In this SI, research areas may include (but are not limited to) the following:

- ESG metrics:
- Sustainability reporting;
- Sustainable Performance Management Systems;
- The impact of ESRS on corporate performance;
- Sustainable decision making;
- Sustainability and behavioral strategies.

#### **Guest Editors**

Prof. Dr. Ivo Hristov

Prof. Dr. Yongjian Bao

Dr. Riccardo Camilli

### Deadline for manuscript submissions

12 July 2026



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# **About the Journal**

### Message from the Editor-in-Chief

I encourage you to contribute a research or comprehensive review article for consideration for publication in Sustainability, an international open access journal which provides an advanced forum for research findings in areas related to sustainability and sustainable development. The journal publishes original research articles, reviews, conference proceedings (peer reviewed full articles) and communications. I am confident you will find the journal contributes to enhancing understanding of sustainability and fostering initiatives and applications of sustainability-based measures and activities.

### Editor-in-Chief

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