



3. EXPLORING THE ORGANISATIONAL IMPACT

3.2 MANAGEMENT AND ACCOUNTABILITY FOR SUSTAINABLE BUSINESS MODELS

Track Chairs:

Burcin Hatipoglu, School of Business, IRRG & PSRG, Canberra, University of New South Wales (UNSW), Australia, b.hatipoglu@unsw.edu.au

Silvia Cantele, Department of Management, University of Verona, Italy, silvia.cantele@univr.it

Assunta Di Vaio, Department of Law, University of Naples "Parthenope", Italy, susy.divaio@uniparthenope.it

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This track explores the future directions for developing managerial capabilities and accountability when innovating business models for digital, green, and inclusive transition. Engagement with sustainability and circularity involves integrating ecological and social aspects into products, processes, and organizational structures. Some avenues to explore in this track are governance and the role of boards, leadership, and managerial responsibilities; employee participation in eco-innovation processes; circular and sustainability KPIs and incentives; formal and informal organizational learning; knowledge management; sustainability practices and sustainability or integrated reporting; and creating co-creation opportunities with employees and other stakeholders.

Theories that lend themselves to exploring the managerial side of business model innovations include the resource-based view of the firm, dynamic capabilities, capability view of the firm, stakeholder theory, organizational learning, and sustainability transition frameworks. We invite research that applies some of these theories or proposes unexplored theories to examine how the managerial side of an organization can be developed when organizations innovate their business models.

Some non-exhaustive examples of possible topics included in this track can be:

- Employee engagement in sustainability initiatives (e.g., sharing of common values, co-creation of sustainability innovations)
- The double role of human resources in sustainable business models: as internal stakeholders, beneficiaries of sustainability initiatives (health and safety, training, welfare, etc.), and intermediaries in the relationship between the firm and its external stakeholders (in implementing sustainability initiatives)
- The role of founder/board characteristics in the creation and successful development of new business models for sustainability or in the conversion of more "traditional" BM towards sustainability
- The role of the sustainability manager or sustainability management teams in guiding the organization's sustainability implementation and linking the different business unit managers toward sustainable business models
- The decision-making interlinkages between governance and managerial roles in defining, implementing, and monitoring sustainability strategies and initiatives.
- The use of frameworks and tools (e.g., sustainability plans, scorecards, KPI dashboards, canvas.) to align the sustainability strategies with the sustainable business model components, the implementation of firm initiatives, and managers' objectives.
- How management control systems change in sustainable business models and the role of controllers as enablers of both financial and sustainability objectives.
- The relationship between external and internal sustainability reporting, the alignment of compliance to regulation with internal decision-making purposes.

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