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Sustainability and FSC Certification in the Management Control Systems of Wood Trading Companies: A Case Study of Four Companies in Portugal

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Abstract:

This paper aims to understand how and why to integrate Forest Stewardship Council (FSC) certification into sustainability management control systems (MCSs). FSC certification and sustainability MCSs are the main concepts in the literature review. Multiple cases in companies in the wood and wood-based products trade sector were studied, particularly companies with forestry certifications, namely FSC certification. Evidence was collected through content analysis. The data was processed by analyzing the information gathered using a qualitative methodology. The results confirm that the companies studied implement various practices (how?) in which FSC certification appears in the MCSs associated with sustainability motivations (why?). These companies implement and disseminate sustainable practices, integrating most of the FSC principles into their performance monitoring and evaluation systems.