

**DOES 'WALKING THE TALK' ENABLE PRO-ENVIRONMENTAL BEHAVIOR AT
WORK? THE COMBINED EFFECTS OF VALUE STATEMENT AND ROLE MODEL**

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Introdução

Value statements are informal controls that organizations can adopt to stimulate managers' desirable behavior (Marginson, 2009; Berry, Coad, Harris, Otley, & Stringer, 2009). While the communication of the value statement can motivate value-consistent behavior, its behavioral effects occur mainly contingent on the presence of other variables, such as incentives (Kachelmeier, Thornock, & Williamson, 2016). When multiple control mechanisms are combined to solve a particular control problem, such as fostering PEB, their interdependent effects can be complementary or substitutable (Bedford, 2020).

Problema de Pesquisa e Objetivo

In this study, we examine an environmental setting and investigate whether, in the presence of another control mechanism, namely, a pro-environmental role model, the environmental value statement is beneficial or detrimental to the organization in promoting or suppressing divisional managers' Pro-Environmental Behavior (PEB).

Fundamentação Teórica

Organizations willing to foster PEB at work can integrate PEB-related aspects into informal controls so that managers read and interpret these signals and follow courses of action consistent with the attainment of PEB-related goals (Norris & O'Dwyer, 2004). A value statement can stimulate value-consistent behavior by activating value-consistent social norms (Kachelmeier et al., 2016; Akinyele et al., 2020). A CEO's role model can increase the salience of relevant social norms by communicating CEO's prior actions (House, 1977).

Metodologia

This study uses an experimental design where participants assume the role of a large mining company's divisional manager. Participants face a trade-off between incurring costs to comply with an environmental agreement or not incurring in the agreement costs at first and potentially suffering the financial consequences later. In this setting, the environmental value statement and the pro-environmental role model are manipulated between-participants in two levels (absence versus presence).

Análise dos Resultados

). Results indicate that the sole adoption of either the environmental value statement or the pro-environmental role model cannot motivate divisional managers to follow PEB. Consistent with the substitutable and detrimental effects of multiple adoption of management controls, the pro-environmental role model does not create the conditions for the environmental value statement to promote divisional managers' PEB, but rather the conditions for the environmental value statement to suppress divisional managers' intention to follow PEB.

Conclusão

The findings of this paper add to the accounting literature interested in understanding the interrelationships between management controls and descriptive and injunctive norms (e.g., Altenburger, 2017; Chen, Nichol, & Zhou, 2017). In particular, based on a focus theory of normative conduct (Kallgren et al., 2000) our results show that the sole presence of the environmental value statement can activate value-relevant social norms, specifically, the norm of "is" or descriptive social norms indicating what behaviors are appropriate in that situation (Pillutla & Chen, 1999).

Referências Bibliográficas

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