Reviewer 3

Dear Reviewer,

Thank you for your comments and suggestions to improve our manuscript.

In the following document, we will specifically address all comments you have made. We will also provide a TRK changes version of our manuscript attached to this document, and make reference to the line numbers in the TRK changes document, where you can find our revisions in response to your suggestions.

We also provide a clean upload of the manuscript, to ensure readability as an independent, revised piece, and a certificate of proof reading to demonstrate that language editing has been done.

Finally, we also provide you with the response to the other reviews, so you can see that we have made an effort to address comments and recommendations from all reviewers.

We thank you for your time and insights, and hope that we were able to improve our manuscript to your satisfaction. We look forward to an opportunity to address any further comments or concerns you may have.

With regards,

The Authors

Reviewer 3

( ) I would not like to sign my review report
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English language and style

( ) English very difficult to understand/incomprehensible
( ) Extensive editing of English language and style required
( ) Moderate English changes required
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	Yes	Can be improved	Must be improved	Not applicable
Is the content succinctly described and contextualized with respect to previous and present theoretical background and empirical research (if applicable) on the topic?	( )	(x)	( )	( )
Are all the cited references relevant to the research?	( )	(x)	( )	( )
Are the research design, questions, hypotheses and methods clearly stated?	( )	(x)	( )	( )
Are the arguments and discussion of findings coherent, balanced and compelling?	( )	( )	(x)	( )
For empirical research, are the results clearly presented?	( )	(x)	( )	( )
Is the article adequately referenced?	( )	(x)	( )	( )
Are the conclusions thoroughly supported by the results presented in the article or referenced in secondary literature?	( )	( )	(x)	( )

Comments and Suggestions for Authors

Some issues need to be addressed and clarified in order to bring more value to the readers before this paper is published.

- Thank you for bringing these to our attention, we have made an effort to improve on certain aspects of the manuscript based on your recommendations.

1. It would be more appropriate to put various literature in a compare-and-contrast debating in a written fashion, instead of simply giving tables, like Table 1, 2, and 3. Furthermore, the tables titled as Table 1, 2, and 3 were shown repeatedly throughout the article, I suppose they are typos. Further correction check is needed.

- We have taken on board your recommendation and revised the discussion on Tables 1-2-3, to present theories in a compare-and-contrast style. See lines 190-260.
- We reviewed table references in text reviewed for accuracy throughout the manuscript, to improve clarity of the presentation, and have reduced the number of tables by 3 to simplify the presentation of information.

2. It appears to me that all hypotheses were merely duplicated from prior studies. Then, it is important to address, why is it important to conduct such duplication. Is it because of the national economic status, like developed vs developing nations, or some other reasons?

- Thank you for this suggestion, it made us review the way we present our hypotheses. Our understanding is, that hypotheses need to be anchored in previous research studies. The basis of hypotheses was in MCS and Employee creativity. We extended these into SCS and EGC. In order to capture this, additional arguments and explanations were presented for this extension for every hypotheses. See lines 314-316, 317-331 and 350-363.
- We provided additional argument for taking into consideration specific conditions of the SL manufacturing sector. See lines 460-470. These additional arguments are discussed in the discussion and conclusions section of the paper. See lines 648-658.

3. As the authors claimed that the respondents were "invited" and "participated on a voluntary basis", while the online survey was distributed by the organization to their managers, it is not clear how exactly the sampling procedure worked.

- Additional description of respondent recruitment method was provided. The respondents were managers, and the researchers contacted them directly. There was no managerial involvement in recruiting respondents in organisations. See lines 447-460.

4. The sample comprised middle-level and senior-level managers, it is somehow odd if it is possible to have a group of mid and senior managers in the age group between 18 to 27.

- We believe that higher education qualified individuals can attain middle management roles, and in SL, people as young as 22 may have completed higher degrees. This is specifically so in the manufacturing sector, which needs a lot of young engineers to be innovative.
- Considering that we asked about green creativity skills, we suspect that the younger generation was more likely to volunteer to respond, therefore resulting in a higher than expected proportion of relatively young respondents. *According to the Sri Lankan Demographic pyramid in 2015, the 30–34 and 15-19 age groups are the largest in the workforce.*
- Having identified all this, we decided to de-emphasise the individual demographic characteristics of respondents, as our unit of analysis was the business level. Therefore, we removed the individual respondent demographic table, and provided a simple explanation of the respondent profiles, see lines 502-504.

5. There were two levels of analysis, individual and organizational levels of analysis to be precise. I am wondering why this study did not employ HLM for a more accurate analysis of different levels of analysis.

- We took an analysis strategy, which only happened on one level: the level of the firm. We understand that a multi level method could have been interesting, but we did not feel that it would contribute to the findings, and the aggregate level analysis was a practice pursued by prior research, therefore we decided not to depart from it. See explanation provided in lines 383-398.
- In order to emphasise the level of analysis in our study, we removed the table and added a description of the demographic profile of the individual respondents (line 502-505)

6. It seems the unsupported result of hypothesis 1 may be attributed to the variances between the nation's economic status and level of managers, as the authors claimed. However, the research conducted by Herzig, et. al. (2012) was among "undeveloped" countries, and Sri Lanka is a "developing" country (line 34). Are the authors suggesting the situation in undeveloped countries echoes the situation in developing countries? and why? In addition, various contexts need to be further examined as suggested by the authors. I would suggest more literature support may be needed to address these issues for future studies. My point is that there could be tons of possibilities that cause inconsistent results, and therefore more evidence-based suggestions will be more constructive.

- We clarified on terminology use between underdeveloped and developing. The terminology used in our reference articles is “developing countries.” Furthermore, we changed use of other terms, to create a clear distinction between developing and developed economies / countries. (We *changed the terminology to developed and changed the terminology underdeveloped to developing).*

Reviewer 2

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English language and style

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	Yes	Can be improved	Must be improved	Not applicable
Is the content succinctly described and contextualized with respect to previous and present theoretical background and empirical research (if applicable) on the topic?	(x)	( )	( )	( )
Are all the cited references relevant to the research?	(x)	( )	( )	( )
Are the research design, questions, hypotheses and methods clearly stated?	( )	(x)	( )	( )
Are the arguments and discussion of findings coherent, balanced and compelling?	( )	(x)	( )	( )
For empirical research, are the results clearly presented?	(x)	( )	( )	( )
Is the article adequately referenced?	(x)	( )	( )	( )
Are the conclusions thoroughly supported by the results presented in the article or referenced in secondary literature?	(x)	( )	( )	( )

Comments and Suggestions for Authors

Thank you for highlighting the areas of concern. We have made effort to clarify on the research design and articulate our findings in a more clear and concise way.

I was pleased to read the article "Exploring the Impact of Sustainability Control Systems on Employees' Green Creativity: the Mediating Role of Psychological Empowerment and Sustainability Learning Capabilities".

- Thank you!

Sustainability issues are very important for the functioning of economies globally, nationally and locally. It is applicable in many areas of management, including corporate accounting. The content of the article is well grounded in the literature, the objective and hypotheses are formulated correctly.

- Thank you!

Comments that may help to improve the content:

1. line 321- it is worth describing what method was used to select the subjects / organisations for the purposive sampling study.

- Thank you for requesting clarification. We defined our sampling method as purposive in line 445, and also provided additional information in the new Table 6, to cross reference the population of participating organisations with some industry level data in Sri Lanka, see lines 500-501.
- Furthermore, we provided a more nuanced explanation of our recruitment method, and how we attempted to overcome the issue regarding the lack of availability of reliable statistics and contacts to the total population. We used leads collected from internet, Chamber of Commerce and Board of Investments, as described in lines 447-457.

2. lines 322-326 - the choice of manufacturing sector for the study should be better justified. The statement itself: "Due to the significant contribution made to the Sri Lankan national economy by its manufacturing sector and international trade and the ongoing public concerns about unsustainable practices of Sri Lanka's manufacturing sector [3], it was decided to focus this study on the manufacturing industry [53]" is too general. It is worth showing the quantified contribution.

- We added information on the contribution of the manufacturing sector into the Sri Lankan economy by providing details of the share of GDP of the different sub-sectors. See lines 500-501.

(3) Does the profile of the surveyed organisations shown in Table 2 (line 342) correspond to the actual profile of manufacturing sector organisations in the country under study?

- We updated the demographics table (Table 6) to show the alignment between the distribution of respondents across manufacturing sub-sectors, and the share of the different sub-sectors in the Sri Lankan GDP. See lines 500-501 and for explanation lines 460-469. Unfortunately, we were unable to find any other aggregate data to demonstrate representation further. A researcher is often constrained by data available, we apologise for this inconvenience.

Reviewer 1

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Are the conclusions thoroughly supported by the results presented in the article or referenced in secondary literature?	( )	( )	(x)	( )

Comments and Suggestions for Authors

1- The abstract should be rewritten according to the standard of the journal

Thank you for the suggestion. We have reviewed abstracts from Sustainability, and have rewritten the abstract to align with the pattern and scope of other articles we have read in our field. In particular, we made sure to start with the problem statement, and to clearly articulate our findings.

See article (TRK changes version, at the end of this document) lines 14-34.

2- The tables should be organized; many tables have caused a break in the way of presenting the content. For example, what is the analysis of Figure 2 and the reason for introducing it according to Tables 3-4-11 and 12

- We realised that the explanation we provide explanation for Figure 2 is insufficient. We have taken a sentence to properly introduce Figure 2, and subsequent tables contain all necessary details to assess the results of our analysis. See article (TRK changes version, at the end of this document) lines 495-497.
- Additional explanation has been provided for the meaning of Figure 2, see lines 529-533. It is customary to present the model visually, and in order to reduce the number of tables, we had no opportunity to show path coefficients and indicator loadings elsewhere.
- Additional explanation has been added in relation to Table 3, and the WHY and HOW of the choice of specific theoretical model to be used building our framework, in lines 183-222.
- In order to reduce the confusion regarding the tables used, and to reduce the number of tables, we merged Table 4 and 5, and added H1 to provide one table of hypotheses. We feel that the summary table of the hypotheses is necessary, because this is common practice in quantitative articles, and gives our readers specific clarity as to what we consider the most important evidence base of our hypotheses. See lines 371-376.
- In order to further reduce the number of small tables, we decided to cut Table 11, and describe the validation of the higher order constructs in text. See lines 565-575.
- In order to eliminate confusion regarding the sampling method and our unit of analysis, we removed Table 8 containing some respondent demographic information. We describe its key contents in text, see lines 502-505. Furthermore, we provided a more robust explanation and justification as to how we collected data, and how we transformed information by means of aggregation into the business level unit of analysis. Basic data collection and unit of analysis descriptive statistics are found in the new table 6, and subsequently our sampling strategy is explained in lines 447-459, and data aggregation strategy in lines 494-510. We also addressed the issue of representation, by introducing industry level statistics into Table 6, and providing an explanation in lines 511-517.

3- Table numbers are messed up: 3-4-11-12

- We renumbered the tables, reduced the number of tables by 3, and adjusted the way they are referenced from within text.

4- The article structure is based on the journal's design in the methodology and material section of the topics related to the research background. , etc.

- Thank you!

4- Line 86, the main topic of your research, should be explained more and how the reader should understand this topic from Table 2.

- We took extra time and effort to provide additional explanation in to the importance of our research topic in terms of context and gap in knowledge. See lines 77-88 and 124-149.

5- In the research method section, only the works that have been done should be explained, as they should not be presented in the research method literature. It needs serious revision.

- We removed some basic definitions and method explanations from the manuscript, and provided a more clear description of scale validation and model results interpretation. See lines 383-399 and 419-436.

6- In the findings section, the demographics section, the elimination tables, and essential demographic items that have impacted should be provided your research; for example, if gender or education has been an influential variable should be provided their explanations.

- **None of the demographic variables had a significant impact on the dependent variable of the study.** We state this in lines 505-510. Therefore, we removed them from further analysis and discussion.
- The demographic details table (Table 6) has been updated and extended. See lines 500-502. An additional column was included to represent national distribution of business characteristics, and further information on sampling and response behaviour.

5- The data should be provided for review if needed.

- The respondents were promised confidentiality of their responses, which means not sharing with third parties. Unfortunately, this means that we are not in a position to offer any raw data for sharing. Should there be a specific concern regarding the integrity of our conduct as researchers, we are open to suggestions regarding the resolution of this issue, including an independent audit of our conduct, that maintains the confidentiality which we promised to our respondents.

6- The relationship between sustainability and the topic of the article should be explained in detail in the discussion and conclusion section by referring to previous articles

- We updated the introduction to reference papers in topic and GAP definition / identification. See lines 77-88.
- We updated conclusions to reference articles used to define hypotheses. See lines 647-694.

Reviewer 4

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	Yes	Can be improved	Must be improved	Not applicable
Is the content succinctly described and contextualized with respect to previous and present theoretical background and empirical research (if applicable) on the topic?	(x)	( )	( )	( )
Are all the cited references relevant to the research?	(x)	( )	( )	( )
Are the research design, questions, hypotheses and methods clearly stated?	(x)	( )	( )	( )
Are the arguments and discussion of findings coherent, balanced and compelling?	(x)	( )	( )	( )
For empirical research, are the results clearly presented?	(x)	( )	( )	( )
Is the article adequately referenced?	(x)	( )	( )	( )
Are the conclusions thoroughly supported by the results presented in the article or referenced in secondary literature?	(x)	( )	( )	( )

Comments and Suggestions for Authors

Dear authors, thank you for submitting your study. The paper is well written, the structure of the paper is well developed and organized, the methodology and data collection processes are fully explained, the conclusion part includes the main results of the paper, applications of the results and the suggestions for further studies.

- Thank you! As courtesy, we have provided you with all the specific updates we made to our manuscript, in response to the other reviewers' recommendations.

sustainability

MDPI

Article

Exploring the Impact of Sustainability Control Systems on Employees' Green Creativity: The Mediating Role of Psychological Empowerment and Sustainability Learning Capabilities

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[3] Department of Business Technology and Entrepreneurship, School of Business, Law and Entrepreneurship, Swinburne University of Technology, Hawthorn VIC 3122 Australia, aperenyi@swin.edu.au
* Correspondence: dasuni@sjp.ac.lk

Abstract: This paper investigates how Sustainability Control Systems (SCSs) drive Employees' Green Creativity (EGC) with the purpose of assisting organisations in the Sri Lankan manufacturing sector to improve their environmental sustainability performance. Managers and staff of manufacturing firms often lack awareness of environmental ~~consciousness~~issues, which leads to unsustainable strategies ~~and subsequently collapsing businesses. Employees' Green Creativity (EGC)~~ . EGC has been identified as an important ~~factor in helping to avoid such collapses. Management Control Systems (MCS) are utilised to drive desirable behaviours of employees and~~ resource for devising sustainable strategies. SCSs drive employee behaviour and support EGC by fostering a creative workplace. ~~This study focuses on how SCSs, a specialised extension of MCSs, can drive EGC, utilising~~Utilising Simons' Levers of Controls (LoC) framework ~~and utilising,~~ a mediation model incorporating Psychological Empowerment (PE) and Sustainability Learning Capabilities (~~SLC).~~SLCs) is tested to provide insights into how SCSs influence EGS. Survey data collected from ~~505 respondents in~~ 239 organisations in the Sri Lankan manufacturing sector ~~was~~are analysed ~~by means of~~using the PLS-SEM~~, utilising SPSS and SmartPLS 3.0 software packages.~~ method. The results ~~confirmed~~confirm the full ~~mediation role~~mediating roles of PE and ~~SLC, demonstrating~~SLCs on the link between SCSs and EGC. This demonstrates the importance of empowering employees and enhancing their learning capabilities to encourage EGC ~~through the use of SCS.~~ This study contributes to Simons' LoC framework by incorporating sustainability dimensions ~~and extending the theory to provide a better~~into Management Control Systems (MCSs), and extends the extant body of knowledge by providing a specific understanding of the ~~drivers of EGC~~mechanisms driving EGC through PE and SLCs.

Keywords: Employees' Green Creativity; Psychological Empowerment; Sustainability Control Systems; Sustainability Learning Capabilities; Simons' Levers of Controls Framework; Sri ~~Lankan~~Lanka, Manufacturing Sector

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Published: date

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1. Introduction

Awareness of corporate failures has grown globally due to enhanced environmental concerns (e.g. Coca-Cola, Pepsi, and Nestle [1,2]). Similar concerns have emerged in Sri Lanka, a developing country in South Asia~~,~~ facing numerous sustainability challenges [3-7]. This is evidenced by the ~~inability~~failure of certain well-known Sri Lankan

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manufacturing corporations to implement green practices in recent years, including Dipped Products PLC, a subsidiary of Hayley's Group [8], and ~~Coco~~Coca-Cola in the local context [9]. To tackle sustainability challenges, managers implement different green strategies, such as corporate governance policies [10-13] and capital structure [14-17], as potential solutions for the prevention of corporate failures. Although these solutions might assist in mitigating corporate failures in the short term, Employees' Green Creativity (EGC) ~~was given~~has received substantial interest in the recent literature [18-21] as a potential solution. ~~Literature~~The literature presented in Table 1 ~~confirms~~demonstrates that fostering EGC is one of the major strategies explored by ~~researchersa, towards~~researchers that will help in achieving long-~~-~~term sustainability and survival of businesses.

Table 1. Corporate ~~failures~~failure prevention strategies.

		Possible strategies/solutions		
		Internal Policies	***Capital structure***	***EGC***
Theories used	***Corporate Governance***	Core et al. [22]		
	Capital Asset Pricing Model		Elbannan [23]	
	Creativity and Innovation			Simons [24]
Empirical ~~validation~~/context	***~~Context of developed~~Developed economies***	Elsayed et al. [12]	Chan et al. [14]	Lyu et al. [19]
	~~Context of developing~~Developing economies	Mulili and Wong [10]	Altay and Çalgıcı [17]	AlQershi et al. [20]
	~~Asian context~~Asia	Goyal and Kumar [13]	Rasool et al. [16]	Shah et al. [18]
	Sri Lanka	Lakshan and Wijekoon [11]	Samarakoon and Lanka [15]	Sivashanker [21]

Source: Authors' ~~own~~ compilation.

EGC has been identified as one of the most influential drivers ~~for~~of organisational sustainability [25-28], and developing effective and innovative solutions for preventing business ~~failures~~failure has been regarded as a key ~~outcomes~~outcome of creativity [29,28].

Businesses all over the world encourage their staff to engage in EGC, mainly due to ~~the rising attention to~~an increased focus on environmental concerns~~,~~ driven by rapid technological breakthroughs [27,21,19,20]. Furthermore, in the contemporary political environment, consumers' environmental sensitivities are intensifying. Consequently, consumers prefer green products, even if they must pay higher prices for them [30]. These strong claims from diverse stakeholders have encouraged businesses to ~~adopt~~adapt to ~~these~~ policy requirements and consumer expectations. By encouraging EGC, businesses can successfully address these environmental concerns, leading to the emergence of this new concept [26]. According to Chen and Chang [31], EGC is ~~a~~ critical for green product design, and organisations need to incorporate green concepts into their design processes to facilitate business sustainability. Moreover, Al-Ghazali and Afsar [32] and Shah et al. [18] emphasise that organisations must actively stimulate EGC to reduce pollution and achieve sustainable development. As a result, researchers have started examining potential factors that ~~might~~ nurture EGC in different corporate settings. Consequently, green transformational leadership [33-36], green dynamic capabilities [37-39], and Management Control Systems (~~MCS~~MCSs) [4,40,41] ~~are~~have been identified in the literature as popular driving forces that ~~confirm~~promote EGC (see~~:~~ Table 2).

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MCSs are one of the factors managers need to consider when establishing an appropriate work environment that will stimulate employees' creativity [43]. Simons' Levers of Control (LoC) framework [24,44] provides a theoretical basis with which to examine the association between Sustainability Control Systems (SCSs) and EGC. While examining the use of MCSs, scholars identified the possibility of adjusting Simons' LoC framework to incorporate green concepts [45,46] and thus developed a new model of SCSs [47,48]. SCSs are a specialised application of MCSs that integrate environmental, social, and economic sustainability elements to drive sustainability outcomes [49]. Considering the growing concern with corporate sustainability, especially in developing countries such as Sri Lanka [3,7], the current study engages in an examination of how the implementation of SCSs can enhance EGC in businesses in the Sri Lankan manufacturing sector.

Table 2. ~~Stimulants~~Drivers of Employees' Green Creativity (EGC).

		Factors			
		Green transformational leadership	***Green dynamic capabilities***	***Management Control Systems (~~MCS~~MCSs)***	***Sustainability Control Systems (~~SCS~~SCSs)***
Theories used	***Leadership theories***	Chen and Chang [31]			
	Human resource functions		Rugman and Verbeke [42]		
	Management accounting practices			Simons [24]	Simons [24]
Empirical validation/context	***Developed economies***	Li et al. [34]	Singh et al. [38]	Knardal and Pettersen [40]	GAP
	Developing economies	Mansoor et al. [35]	Yousaf [39]	Ong et al. [4]	GAP
	Asian economies	Mittal and Dhar [33]	Joshi and Dhar [37]	Adi and Sukmawati [73]	GAP
	Sri Lanka	Senarath and Bartholomeusz [36]	Wijethilake and Upadhaya [46]	Wijethilake et al. [41]	GAP

Source: Authors' ~~own~~ compilation.

~~In this context, MCS are one of the primary contextual factors managers need to consider when establishing an appropriate work environment to stimulate employees' creativity [43]. Robert Simon is one of the pioneers introducing as discussion on MCSs. Simon's Levers of Control (LoC) framework [24,44] is incorporated into this study, providing a theoretical basis to examine the association between MCS and EGC. While examining the use of MCS, scholars identified a possibility of adjusting Simon's LoC framework to incorporate green concepts [45,46] and thus developed a new model of Sustainability Control Systems (SCS) [47,48]. Sustainability control systems (SCS) are a specialised application of MCS that integrate environmental, social, and economic sustainability elements, for the purpose of driving sustainability outcomes [49]. Considering the growing concern towards corporate sustainability, especially in developing countries such as Sri Lanka [3,7], the current study pursues an examination of how the implementation of SCS can enhance EGC in businesses, focusing on the Sri Lankan manufacturing sector. To enhance ECG through implementing SCS, extant literature in this field support the significant role of psychological empowerment (PE) of its employees and enhancing employees' sustainability learning capabilities (SLC).~~

Table 2 suggests~~, that SCS are not yet proven~~ the lack of empirical evidence on SCSs as drivers of EGC. However, empirical evidence on ~~MCS being determinants of~~ MCSs

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driving EGC is available~~.~~ [4,40,41,73]. Although this gap in the body of knowledge is present globally, ~~the present~~our study focuses on the Sri Lankan manufacturing sector for several reasons. Firstly, the literature review confirms a sustainability performance gap in the Sri Lankan manufacturing sector. Although ~~SCS~~SCSs and green creativity practices can be applied in other industries in Sri ~~Lank~~Lanka as well, we focus on the manufacturing sector because of its growing importance ~~to~~in the Sri Lankan economy [50]. Secondly, the Sri Lankan manufacturing sector has a substantial environmental impact [51,52], and this industry is vulnerable to a wide range of environmental challenges [53]. Compared to other sectors, such as agriculture or services, the manufacturing sector has a higher degree of visibility regarding environmental issues in general~~.~~ [50]. Finally, since the manufacturing sector is heavily dependent on nonrenewable resources, it is under substantial external pressure to improve its environmental performance [54~~] and this explains~~]. These arguments highlight the need for and the benefits of becoming greener ~~mainly through~~and applying innovative and creative solutions to address environmental sustainability issues in the developing economic context of Sri Lanka. Therefore, our first research objective is to explore the impact of SCSs on EGC in the Sri Lankan manufacturing sector.

~~According to psychological theories,~~ This study uses Simon's LoC framework by incorporating the sustainability dimensions recommended by Ogbeibu et al. [27] and Widener [60] to examine the impact of SCSs. In the context of promoting EGC by implementing SCSs, extant literature supports the significant role of the Psychological Empowerment (PE~~ can inspire~~) of employees and enhancing employees' Sustainability Learning Capabilities (SLCs) [43,5-59].

Organisational studies scholars found that PE inspires employees to improve their creativity [55-57~~], as PE is~~] and recognised PE as an essential ~~individual~~ motivating factor for individuals [43,58]. ~~Furthermore, organisational learning has been emphasised as part of a supportive workplace [43,59], which could explain how SCS impacts EGC. As a result, the main objective of this study is to investigate how SCS influence EGC through.~~Previous research provided evidence on the mediating ~~roles of PE and SLC in the Sri Lankan manufacturing sector. This study uses Simon's LoC framework while addressing the concerns of Ogbeibu et al. [27] and Widener [60] to achieve this objective.~~

~~Previous researchers [43,61] emphasised the mediation~~ role of PE in explaining the relationship between MCS and ~~Employees'~~employee creativity~~. It left open the question of how SCS~~ [43,61]. However, as to whether and how SCSs influence EGC through the mediating role of PE after incorporating sustainability dimensions~~. Hence, the~~ into MCSs remains open to empirical examination. This constitutes our second research objective ~~of this study is~~, namely, to ~~examine~~investigate the mediating role of PE in ~~mediating~~ the relationship between ~~SCS~~SCSs and EGC in the Sri Lankan manufacturing sector.

Furthermore, organisational learning has been identified as part of a supportive workplace, highlighting the potential importance of SLCs in fostering EGC [43,59,61]. Appuhami [43] and Grafton et al. [62] ~~emphasised the importance of~~ provided evidence for organisational learning capabilities as a ~~mediator in comprehending the relationship~~mediating factor between ~~MCS~~MCSs and ~~EC. Nonetheless,~~employee creativity. We extend their research ~~did not~~to explore how ~~SCS effect~~SCSs drive EGC through the mediating role of ~~SLC. Empirical research [43,61] confirms SLC as an essential aspect that ensures EGC. Hence, this study's~~SLCs. Therefore, our third research objective is to examine the ~~role of SLC in~~ mediating role of SLCs on the relationship between ~~SCS~~SCSs and EGC in the Sri Lankan manufacturing ~~industry~~sector.

A cross-sectional empirical study was designed and conducted to examine these research objectives~~ in the Sri Lankan manufacturing sector.~~. A survey was ~~implemented~~carried out to collect primary data from 505 respondents in 239

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manufacturing organisations. The data ~~was~~were first analysed using SPSS to provide descriptive statistics and SmartPLS 3.0 to test a PLS-based structural equation model for assessing the hypotheses.

This paper is divided into four sections. Section 2 provides the theoretical framework and hypothesis development (materials) and introduces the methodology applied (methods). Section 3 presents the analysis of the data (results). Finally, section ~~5~~4 comprises ~~of a~~the discussion and ~~the~~ conclusions.

2. Materials and Methods

2.1. Materials

2.1.1. MCSs Theories ~~of MCS~~

~~A variety of theoretical frameworks for conceptualizing MCS have been proposed by researchers, as shown in Table 3. According to Whitely [63], MCS can be assessed by four dimensions of characteristics: the extent of dependence on formal rules and procedures, control over the performance of economic activities, subordinates' involvement, and influence over the control systems and scope. Gerdin [64] divided MCS into three major groups: rudimentary, broad scope, and traditional (narrow) control based on their reporting frequency and level of detail provided. Malmi and Brown [65] developed a new, broader definition for MCS, "These systems, rules, practices, values and other activities management put in place to direct employee behaviour should be called management controls" (p. 290). Based on this definition, they proposed a new conceptual framework for MCS, which comprised of five control systems: planning, cybernetic, reward and compensation, administrative and cultural control systems.~~

A variety of theoretical frameworks for conceptualising MCSs have been proposed by researchers, as shown in Table 3. These theoretical approaches are important to understand, as they provide guidance as to the selection of the most appropriate framework to be integrated into our analysis, with the purpose of connecting MCSs and employee creativity.

Table 3. Theoretical frameworks of MCS.

Theoretical framework	Key aspects of the framework	Source
Simons' Levers of Controls (LoC) Framework	Belief systems Boundary systems Diagnostic control systems Interactive control systems	Simons [24]
Bureaucratic, Output, Delegated, and Patriarchal Control Systems	Bureaucratic control systems Output control systems Delegated control systems Patriarchal control systems	~~Whitely~~Whiteley [63]
Rudimentary, Broad Scope, and Traditional Controls	Rudimentary controls Broad scope controls Traditional (narrow) controls	Gerdin [64]
~~MCS~~MCSs as a Package	Planning controls Cybernetic controls Reward and compensation controls Administrative controls Cultural controls	Malmi and Brown [65]
	~~Cybernetic controls~~ ~~Reward and compensation controls~~	

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~~Administrative controls~~
~~Cultural controls~~

~~Source: Authors'~~ ~~own~~ compilation.

Simons' [24] LoC framework captures four key domains of control. (1) Belief systems represent the organisation goals and values. (2) Boundary systems arethe formal rules and policies governing behaviour of its members. (3) Diagnostic control systems are predomininatly performance measurement and incentive systems, that provide tangible data on outcomes. (4) Interactive control systems cover areas of innovation and interaction between employees. The dimensions of this framework are present at the organisational level of aggregation, but cover distinctly different concepts in terms of the mechanism, type and scope of control.

Whiteley [63] provides a similar categorisation of the characteristics of MCSs: (1) the extent of dependence on formal rules and procedures, (2) control over the performance of economic activities, (3) subordinates' involvement, and (4) influence over the control systems and scope. This framework, however, has not been linked to sustainability and employee creativity.

Gerdin [64] provides a practical classification, dividing MCSs into three major groups: rudimentary, broad-scope, and traditional (narrow) controls, based on their reporting frequency and level of detail provided. While this classification provides a practical opportunity to assess the application of MCSs, the dimensions are mutually exclusive, therefore not appropriate for constructing a higher order multidimensional scale for the purpose of assessing the construct for the purpose of modelling.

In response to a variety of conceptualisations and models, Malmi and Brown [65] developed a new, broader definition for MCSs, as follows: "Those systems, rules, practices, values and other activities management put in place to direct employee behaviour should be called management controls" (p. 290). ~~2.1.2. Simons Levers of Controls Framework~~

~~Simons' LoC framework is applied~~Based on this definition, they proposed a new conceptualisation of MCSs, which comprised five control systems: (1) planning, (2) cybernetic, (3) reward and compensation, (3) administrative, and (5) cultural control systems. This direction of development for MCSs theory however failed to address the sustainability challenge.

Therefore, as we describe in more detail below, we selected Simons' LoC framework for further analysis, because it was a well established framework with validated metrics, prior research indicated its link to employee creativity [24], and further research has developed its alignment with sustainability [68].

2.1.2. Simons' Levers of Controls Framework

Simons' LoC framework was selected as the theoretical foundation ~~for~~of this study ~~as~~because it ~~emphasises~~focuses on how to exert control within an organisational setting to enable employees' innovation, creativity, and flexibility. ~~Furthermore,~~ Simons proposed that each of the four control levers~~, namely belief systems, boundary systems, diagnostic control systems, and interactive control systems,~~ is distinct in fostering employee creativity~~ [24].~~. The belief lever of the LoC framework focuses on ~~the organisation's~~organisations' core values~~, while the organisation's~~. These organisations' boundary systems are ~~more~~ concerned with risk-aversion behaviour. The interactive lever focuses on strategic uncertainty and serves as an incentive for ~~continual~~continuous discussion about the ~~organisation's~~organisations' underlying assumptions and action plans ~~[24]. Diagnostic~~. The diagnostic control ~~systems, the last~~ lever of the LoC

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framework~~, monitor~~ monitors progress while concurrently assessing goal accomplishments at each corporate level, relieving managers of the strain of constantly monitoring personnel [24]. The LoC framework was employed in this study because it offers a structured approach and a platform for extending the analysis into the impact of SCSs [45-48].

Simons' ~~[24]~~ LoC framework ~~has received critique~~[24] was critiqued by Ferreira and Otley [66] and Tessier and Otley [67~~], due to the lack of~~] for not incorporating informal (socio-ideological) controls. ~~This however implies more~~Despite this critique, the focus ~~on the level of employees, but does not align~~of the LoC framework aligns well with ~~informal controls and operational controls.~~ the focus of our research on formal controls and sustainability efforts, making it a suitable theoretical basis for this research study.

Another ~~inherent~~ weakness ~~in~~of the LoC framework is the ~~lack of precise~~ dispute over the definitions ~~provided in this framework~~ of levers [66,~~67]. Despite the critique received,~~67], although the operationalisation of the metrics has been empirically validated [24]. The literature on sustainability and management has devoted ~~much~~considerable attention to ~~this~~the LoC framework. ~~Several authors [68,69]~~Authors have emphasised the importance of this framework in evaluating the development and implementation ~~efforts~~ of sustainable development initiatives~~. Despite the critique~~ [68,69]. Therefore, the LoC framework ~~received for its lack of emphasis on informal controls, in the sustainability context where our research focuses on formal controls and sustainability efforts, therefore the LoC framework offers a solid theoretical basis for this research study. The LoC framework was employed in this study because it offers a well-structured approach to analysing the effects of SCS. Furthermore, it~~ provides a holistic perspective ~~for~~on control systems ~~that assist managers in understanding how to utilise MCS [67], which constitute a~~ and provides a basis for the ~~application~~extension of ~~SCS.~~MCSs [67] into SCSs [68].

While previous studies have ~~been conducted to investigate~~investigated the use of single ~~control systems,~~controls such as ~~Performance Measurement Systems~~performance measurements [43,48,59], ~~the current study~~our research employs all four levers of Simons' LoC framework ~~synchronously~~simultaneously, as the importance of using multiple levers together has been ~~highlighted~~emphasised by several researchers [3,44,46,70]. This is consistent with the ~~way~~manner in which Widener [60], Speklé, Van Elten, and Widener [61], Revellino and Mouritsen [70], and Mundy [71] applied the LoC framework, operationalising the use of four levers of control systems as a second-order construct.

2.1.3. Introducing Sustainable Control Systems (~~SCS~~SCSs) and Employees' Green Creativity (EGC)

The literature confirmed the role of ~~MCS~~MCSs as one of the main ~~contextual~~ factors managers ~~should~~ consider when creating a ~~suitable~~ work environment ~~to~~that will stimulate EGC [43,72,73]. Researchers ~~in MCS~~ highlight the ~~necessity for a shift in the conventional function of MCS~~need to include ~~the~~sustainability requirements ~~of sustainable development as well as the~~and demands of non-shareholder stakeholders~~, despite the fact that the traditional role of MCS is~~, because MCSs are perceived ~~as facilitating~~to facilitate only financial decision-making [45,68,73]. ~~SCS is~~In response to this demand, SCSs are defined in the literature as "all devices and systems that managers build and utilise to guarantee that their workers' behaviours and choices are aligned with the organisation's sustainability goals and strategy" [45~~] (p.6). Thus, SCS aims~~]. SCSs aim to ~~fulfil~~meet the changing ~~requirements of~~demands faced by conventional ~~MCS, which promises to bring~~MCSs, bringing more sustainability to ~~an increasing~~the increasingly sustainability-driven agenda ~~in~~of today's complex corporate settings [74].

With the growing attention to environmental issues triggered by extensive technological changes, organisations worldwide are now looking ~~to engage in~~towards

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encouraging EGC [27]. The notion of EGC is derived from the concept of creativity [31,27,75] and is defined as "the generation of new ideas concerning green goods, services, processes, or behaviours that are regarded to be creative, innovative, and valuable." [31] (p.113). On the other hand, consumers' interest towards in environmental protection is flourishing in the current complex and competitive organisational context where peaking, and they prefer to embrace green ideas and green products and are even ready to bear pay a higher cost price for those products. As a result, organisations today are prepared to follow green practices that motivate EGC [30,76].

2.1.4. The Impact of SCS on EGC Sustainable Control Systems (SCSs) on Employees' Green Creativity (EGC)

Although it is suggested that Simons' LoC framework will was proposed to enable EC employee creativity [24], there is a a lack of substantial empirical evidence to support this claim [43,77]. Kruis, Speklé and Widener (2016)[78] agree with Simons [24], that the four control levers operate in coordination, and suggest that a system with all four control levers is linked to greater employee creativity.

An extension of Simons's LoC framework was necessary [46,58] to incorporate the sustainability dimensions into the MCS [48]. Crutzen, Zvezdov, and Schaltegger [45] stressed the importance of upgradingsuggest extending the LoC model by integrating sustainability dimensions into MCS.MCSs. Thus, Simons' LoC framework was extended by incorporating sustainability dimensions into the MCSs [46,48,58].

After examining these gaps in the theory and practice, the presentOur study builds on empirical evidence from previous research on examining the relationship between MCSMCSs and ECemployee creativity [43,61,77] and further extends thisthe LoC framework from MCSMCSs to SCSSCSs. Prior research examining the connection between MCSMCSs and EGCemployee creativity found a positive relationship between the two [43,77]. Reviewing the prior empirical research, we hypothesise the relationship between SCSSCSs and EGC as follows:

Hypothesis 1 (H1): The intensity of the application of SCS Levers is positively associated with EGC.

H1 is supported by the findings of Simons [24], Appuhami [43], Moulang [58], and Lill et al. [77], presenting conceptualisation and empirical evidence linking MCSs to employee creativity (see Table 4).

2.1.5. Mediating Role of Psychological Empowerment (PE)

Organisations with employees having greater self-assurance and autonomy will enjoy greater flexibility to pursue their objectives and opportunities [44]. Mundy [71] provided evidence to support this claim and emphasised that employing the MCS moreMCSs most often leads intensively to enhanced clarity and a better grasp of the work environment that may lead toinspires creativity.

The relationship between PE and EGC is also documented in the literature, implying that the emotions of ownership and control over one's work may stimulate EGCemployee creativity [78]. According to Sun et al. [79], employees' feelings about PE encourage them to experiment with new methods of accomplishing their tasks, which leads to more creative behaviours of its employees. We build on the previous work of Appuhami [43] and Moulang [58], which found that PE has a significant mediationmediating effect on the relationship between the components of MCSMCSs and EGCemployee creativity. We extend this observation to the mediationmediating role of PE inon the relationship between SCSSCSs and EGC (see Table 4). Therefore, we hypothesise that:

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Hypothesis 2 (H2): PE mediates the relationship between SCS and EGC.

~~**Table 4**. Hypothesising the mediating role of psychological empowerment (PE).~~

~~Hypothesis~~	~~Sub-hypothesis~~	~~Source~~
~~H2: PE mediates the relationship between SCS and EGC.~~	~~H_{2a}: The intensity of the application of SCS Levers is positively associated with PE.~~	~~Appuhami [43]; Moulang [58]~~
	~~H_{2b}: PE is positively associated with EGC.~~	~~Appuhami [43]; Spreitzer [55]; Moulang [58]~~

~~Source: Authors' own compilation.~~

H2 consists of sub-hypothesis H2a and H2b for the purpose of testing mediation, supported by the findings of Appuhami [43], Spreitzer [55], and Moulang [58] (see Table 4).

2.1.7. The Mediating Role of Sustainability Learning Capabilities (SLC)

~~Literature~~The literature on organisational theory and management provides evidence to demonstrate the mediating role of ~~employees~~employees' learning capabilities ~~in~~on the relationship between ~~MCS~~MCSs and ~~EC~~ employee creativity [24,60,80]. ~~Organisational theorists claim~~Appuhami [43] confirms that organisational learning promotes employees' creativity in their work. Furthermore, employees' work experience and training attained through the organisation's learning process are ~~two~~ essential tools managers ~~may~~ use to promote ~~their ECC~~employee creativity and innovation [43,81]. ~~Appuhami [43] confirms, that to achieve employees' creativity in their work, they need to rely on the information incorporated in organisational learning. Also, the information employees get through the organisation's learning process channels over time helps them build their confidence and familiarity, which are necessary to achieve EGC [43].~~

Organisational learning is one of the key components of sustainable initiatives, including green creativity, in firms [82]. By enhancing sustainability learning capabilities, organisations can pursue proactive sustainability strategies that ~~help~~ build ~~more alliances, collaborate, and form network connections with their stakeholders to handle issues~~ capabilities related to sustainability [46]. Appuhami [43] and Grafton, Lillis and Widener [62] ~~also eecognises~~recognised the importance of organisational learning capabilities as a mediator in understanding the relationship between ~~MCS~~MCSs and ~~EC~~employee creativity. Although researchers of EMC acknowledge the value of learning as an essential component of achieving ~~EC, only a few conceptual models have attempted to address~~employee creativity, the role of SLC has only been addressed conceptually, not empirically [46]. ~~This study investigates~~To fill this gap in empirical knowledge, we investigate the mediating role of SLC in explaining the relationship between ~~SCS~~SCSs and EGC by developing the following hypotheses~~, acknowledging the gap in the literature (see Table 5);~~:

Hypothesis 3 (H3): ~~The~~ SLC ~~mediate~~mediates the relationship between ~~SCS~~SCSs and EGC.

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~~**Table 5.** Hypothesising the mediating role of sustainability learning capabilities.~~

H3 consists of sub-hypothesis H3a and H3b and is supported by the findings of Simons [24], Appuhami [43], Wijethilake and Upadhaya [46], Moulang [58], Chenhall [59], Amabile [75], Lill, et al. [77] and Henri [80].

Table 4. Summary of Hypothesis

~~Hypothesis~~Hypotheses	Sub-~~hypothesis~~hypotheses	~~Source~~Sources
H1: The intensity of the application of SCSs Levers is positively associated with EGC.		Appuhami [43]; Lill et al. [77]; Moulang [58]; Simons [24]; Spreitzer [55]
~~H3: SLC~~H2: PE mediates the relationship between ~~SCS~~SCSs and EGC.	~~H1:~~H_{2a}: The intensity of the application of ~~SCS~~SCSs Levers is positively associated with ~~EGC~~PE.	~~Simons [24],~~ Appuhami [43]; Moulang [58~~], Lill et al. [77~~]
	H_{2b}: PE is positively associated with EGC.	Appuhami [43]; Moulang [58]; Spreitzer [55];
H3: SLCs mediate the relationship between SCSs and EGC.	H_{3a}: The intensity of the application of ~~SCS~~SCSs Levers is positively associated with ~~SLC~~SLCs.	Appuhami [43]; Chenhall [59]; Henri [80]; Wijethilake and Upadhaya [46~~], Chenhall [59], Henri [80~~]
	H_{3b}: SLC ~~are~~is positively associated with EGC.	Amabile [75]; Appuhami [43]; Jimenez and Sanz (2011); ~~Appuhami [43], Spreitzer [55],~~ Moulang [58]; ~~Amabile [75~~Spreitzer [55]

Source: Authors' ~~own~~ compilation.

Table 4 provides a summary of hypotheses, sub-hypotheses and sources of literature used to establish the hypotheses. The conceptual framework of this research study is presented in Figure 1, showing how the relationships between the constructs are hypothesised.

Figure 1 presents the conceptual framework, ~~with~~including the above hypotheses ~~noted~~.

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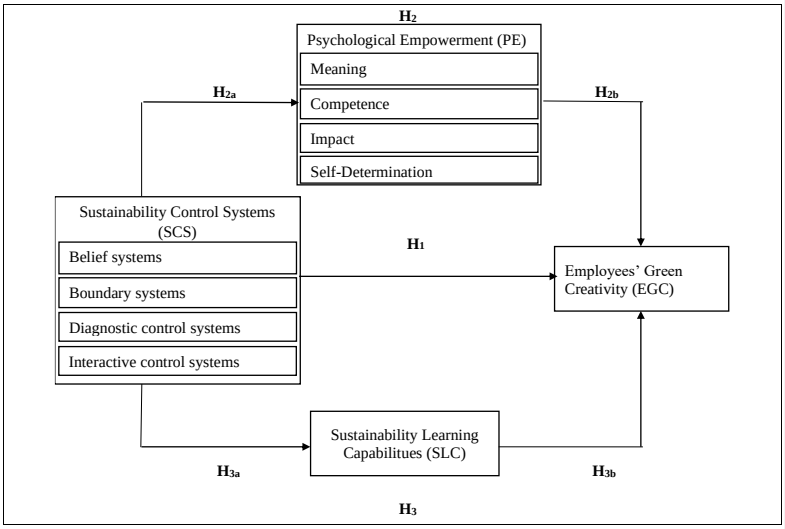


Figure 1. Conceptual Framework.

2.2. *Methods*

2.2.1. Methodology

The quantitative approach is frequently applied in management accounting research, especially in examining ~~MCS [7,43]. In line with this, the current study also adopts the quantitative approach. For studies addressing constructs at an organisational level, researchers need to acquire data from numerous respondents in respective organisations to eliminate individual biases [83] because single respondents may not accurately represent the reality of their organisations [7,43,84]. To address this limitation, Jeong & Shin [85] suggest that individual-level data should be collected at the organisational level by taking the average of the responses, to enable analysis of data at an organisational level. Therefore in this study, individual responses were collected and aggregated at the organisation level. Organisational~~MCSs [7,43]. In line with this, our study also adopts the quantitative approach to test hypotheses presented in the conceptual framework (see Figure 1). Our unit of analysis is defined as the participating organisations, and organisational level response values were calculated as the average of respondents belonging to the same organisation ~~[85],~~ as customary in management accounting research [43,78,83,84,85]. Furthermore, we believe that the organisational level is the most appropriate to reflect the implications of sustainability in this research context.

We used SPSS and ~~the~~PLS-based structural equation modelling (PLS-SEM) ~~approach~~ with SmartPLS 3.0 software~~.~~ [99]. The descriptive analysis was performed using SPSS software. SmartPLS is often used in Management Accounting research [86~~],~~] also to examine the role of ~~MCS~~MCSs and ~~SCS~~SCSs in different organisational contexts [7,43]. We used the SmartPLS 3.0 software to validate the measurement model, assess the structural model, and test the hypotheses in the two-stage approach recommended by Henseler, Ringle, and Sinkovics [87].

The Preacher and Hayes method using PLS-SEM [88] was used to examine the ~~mediation~~mediating effects. The first step of testing the mediating effect~~. As the first rule to test~~ was the ~~mediation, a sufficient 'total'~~direct relationship ~~must exist for,~~ the

dependent (EGC) variable ~~(EGC) from~~and the independent ~~variable (SCS) to be tested for mediation~~ (SCSs) variables [89-91]. ~~Second,~~The second step was testing the association of the predictor (~~SCS) must be associated~~SCSs) with the mediators ~~in a statistically significant way~~ (i.e. PE and ~~SLS~~SLCs). Third, after controlling for the predictor, ~~it is necessary to demonstrate that~~ the mediators ~~are~~must be significantly related to the outcome (EGC). Finally, if the ~~relationship~~relationships between the independent and dependent variables ~~is~~are no longer significant ~~in~~after introducing the ~~mediator's presence~~mediators, the association is identified as fully mediated; otherwise, it is possible to conclude the presence of partial mediation.

2.2.2. Instruments

Table 5 provides basic details of the scales used to measure the key constructs in the model. SCSs and PE are multidimensional, higher order constructs, SLCs and EGC are single dimensional scales. Literature provides Cronbach's Alpha scores for each of the validated scales as well, noted in the table, providing a benchmark for our research.

Table 5. Measurement scales.

Construct	Dimensions	No. of scale items	Cronbach's Alpha	Source
Sustainability Control Systems (SCSs)	BLIEF	6	0.885	Wijethilake [3]
	BOUND	6	0.900	
	INTER	5	0.934	
	DIAG	6	0.878	
Psychological Empowerment (PE)	ME	3	0.919	Spreitzer [55]
	COM	3	0.759	
	SD	3	0.888	
	IM	3	0.863	
Sustainability Learning Capabilities (SLCs)	-	6	0.896	Wijethilake and Upadhaya [46]
Employees' Green Creativity (EGC)	-	6	0.913	Chen and Chang [31]

Source: Author s' compilation.

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Following the literature, the independent variable (~~SCS~~SCSs) is identified as a higher-order construct comprised of four low-order constructs: belief systems (BLIEF), boundary systems (BOUND), interactive systems (INTER~~)~~), and diagnostic systems (DIAG) [3]. This construct was measured using the scale developed by Wijethilake [3~~]~~], consisting of 23 items. The dependent variable ~~of~~ EGC is measured using the scale developed by Chen and Chang [31]. The first mediating variable ~~of~~, PE ~~was~~, is measured using the scale developed by Spreitzer [55], consisting of 12 items. ~~Literature~~The literature presents PE ~~is~~as a higher-order construct composed of meaning (ME), competence (COM), self-determination (SD), and impact (IM). The second ~~mediator~~mediating variable ~~of~~, SLC ~~was~~, is measured using the scale developed by Wijethilake and Upadhaya [46], consisting of six items. All four constructs in the study ~~were~~are measured using a five-point Likert-type scale ranging from "strongly disagree (1)" to "strongly agree (5)."

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~~**Table 6.** Measurement scales.~~

~~Construct~~	~~Dimension~~	~~Number of scale items~~	~~Cronbach's alpha~~	~~Source~~
~~Sustainability Control Systems (SCS)~~	~~BLIEF~~	~~6~~	~~0.885~~	~~Wijethilake [3]~~
	~~BOUND~~	~~6~~	~~0.900~~	
	~~INTER~~	~~5~~	~~0.934~~	

	DIAC	6	0.878	
Psychological Empowerment (PE)	ME	3	0.919	Spreitzer [55]
	COM	3	0.759	
	SD	3	0.888	
	IM	3	0.863	
Sustainability Learning Capabilities (SLC)	-	6	0.896	Wijethilake and Upadhaya [46]
Employees' Green Creativity (EGC)	▪	6	0.913	Chen and Chang [31]

Source: Author s' own compilationd.

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2.2.3. Data Collection

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Similar to research donecarried out by Wijethilake [3] on MCSMCSs and SCSSCSs, sustainability managers and other senior-level and middle-level managers engaged in sustainability initiatives were considered to participatechosen as participants in this study. These managers voluntarily participatedParticipation was voluntary, and responded aboutrespondents indicated their perceptions about the approaches of their organisation's sustainability practices. Purposeful of their organisations. Purposive sampling was utilised in this study to ensure the selection of relevant respondents. Manufacturing organisations were selected in the sample from reference databases provided by key institutional stakeholders, such as the Colombo Stock Exchange, Ceylon Chamber of Commerce, the International Chamber of Commerce in Sri Lanka, and the Board of Investment in Sri Lanka, due to the lack of one single comprehensive database representing manufacturing businesses in Sri Lanka. Wijethilake [3], Rupasinghe and Wijethilake [7], and Wijethilake and Upadhaya [46] have all followed a similar methodology for recruiting respondents. The potential respondent companies were screened for a strong public profile and dedication to sustainability, such as having a webpage and publishing sustainability reports or other similar forms of sustainability disclosures in annual reports or on their websites. This was done to ensure the validity of the responses, and to meet the sampling criteria (manufacturing sector). Managers from selected organisations were identified from the databases or the company websites and were invited to participate in the study. Due to the by emails and follow-up phone calls.

The Sri Lankan manufacturing sector was selected for this study for several reasons. Firstly, compared to other similar developing economies in the South Asian region, such as Pakistan, Maldives, and Bangladesh, Sri Lanka's CO_2 emission levels from manufacturing industries have outgrown those from the agricultural and service sectors throughout the last decade [100]. Secondly, the manufacturing sector made a significant economic contribution made to the Sri Lankan national economy by its[100], as well as to the carbon emissions of the country [101]. Thirdly, the contribution of the manufacturing sector andto international trade and the ongoing[102] has been outstanding. Finally, growing public concerns about unsustainable practices of Sri Lanka's manufacturing sector [3], it was decided] have drawn our attention to focus this study on the manufacturing industrysector in Sri Lanka [53].

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An online survey [92] was used to collect data, where the researcher assigned each manufacturing organisation was assigned a unique ID number and developed a separate survey form was developed for each organisation. to facilitate the anonymous collection of responses per organisation. After selecting and contacting the manufacturing organisations, researchers provided each organisation with the form link and collected responses from their managers.the manufacturing organisations, telephone calls were made to confirm the accuracy of the contact details of the respondents and to encourage the managers to participate in the survey. The e-mail invitations, including a cover letter explaining the research objectives and describing the conditions of participation

(confidentiality of responses, voluntary participation) and unique survey response links, were provided to potential participants. This strategy allowed the researchers to quickly ~~identify each organisation's responses~~ and accurately calculate ~~their~~ average response scores~~. As explained above, the current study included responses from multiple individuals within each~~ for every organisation~~, and researchers decided to employ this methodology of averaging method as suggested in the literature.~~. Accordingly, 315 form links were produced and sent to 824 ~~responders~~respondents from 315 organisations, of which 505 responses were returned from 244 organisations. After cleaning the data from outliers, responses form 239 organisations~~, resulting in a 61 per cent response rate, which we considered satisfactory.~~ remained. This resulted in an individual response rate of 61.3%, with the information provided on 77.4% of organisations selected for the study.

3. Results

3.1. Demographic Analysis

~~As stated in Table 7 and Table 8, respondents' demographic information was collected under two categories: the organisation's and respondents' profiles.~~

~~**Table 7.**~~The survey received 505 individual responses from 244 organisations. The data from 244 organisations was screened for outliers using SPSS. Five outliers were discovered and removed, resulting in 239 organisations considered for further analysis. Table 6 provides further descriptive statistical information on the distribution of the organisational level unit of analysis and response numbers.

Table 6. Demographic profile of organisations.

Variable	Category	Frequency	%
Nature of ~~the~~ organisation	Local	201	84.1%
	Multinational Enterprises (MNEs)	38	15.9%
	TOTAL	239	100%
Number of employees	Below 100	13	5.4%
	100-1000	107	44.8%
	1001-10000	97	40.6%
	Above 10000	22	9.2%
~~**Sub-category of the industry**~~	TOTAL~~Basic Metals and Fabricated Metal Products~~	~~9~~239	~~3.8~~100%
Industry	**Industry sub-groups**	**Frequency**	**%**	**GDP%***
	Basic Metals and Fabricated Metal Products	~~39~~	~~1.~~3.8%	0.5%
	Chemical Products and Basic Pharmaceutical Products			
	Coke and Refined Petroleum Products			
	Food, Beverages & Tobacco Products			
	Furniture			
	Machinery and Equipment			
	Other Manufacturing, and Repair and Installation of Machinery and Equipment			
	Other Non-metallic Mineral Products			
	Paper Products, Printing and Reproduction of Media Products			
	Rubber and Plastic Products			
	Textiles, Wearing Apparel and Leather Related Products			
	Wood and of Products of Wood and Cork, except Furniture			
		3	1.3%	1.0%

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Sub-category of the industry	Coke and Refined Petroleum Products	3	1.3%	0.3%
	Food, Beverages & Tobacco Products	66	27.6%	7.4%
	Furniture	12	5.0%	1.0%
	Machinery and Equipment	16	6.7%	0.6%
	Other Manufacturing, and Repair and Installation of Machinery and Equipment	23	9.6%	0.9%
	Other Non-metallic Mineral Products	9	3.8%	0.6%
	Paper Products, Printing and Reproduction of Media Products	9	3.8%	1.1%
	Rubber and Plastic Products	12	5.0%	0.5%
	Textiles, Wearing Apparel and Leather Related Products	70	29.3%	5.1%
	Wood and of Products of Wood and Cork, except Furniture	7	2.9%	0.6%
	TOTAL	239	100%	19.1%

Number of respondents from participating organisations	Number of respondents per organisation	71 Invited		22.5% Responded	
		Frequency	%	Frequency	%
	0 respondents	0	0%	71	22.5%
	1 respondent	0	0%	0	0%
	2 respondents	103	32.7%	228	72.4%
	3 respondents	134	42.5%	14	4.4%
	4 respondents	67	21.3%	1	0.3%
	5 respondents	11	3.5%	1	0.3%
	TOTAL	315	100%	315	100%

Source: Based on survey results. and * latest available years for GDP distribution [100-102]

The majority of respondents (84.6%) were male, and 69.1% were between the ages of 28 and 45. 56.8% of respondents had, at most, a first-degree academic qualification, and middle-level managers were represented by the majority of respondents (66.1%).

In order to control for the impact of demographic characteristics on the dependent variable (EGC), we tested the correlation with selected organisational demographic variables. Our findings showed no significant relationships between EGC and the number of employees (β = -0.013, t =0.307, p = 0.759), industry sub-groups (β = 0.045, t =0.996, p = 0.319), and the nature of the organisation (β = -0.018, t =0.382, p = 0.703), as defined in Table 6. Therefore, we excluded the demographic variables from further analysis.

The representativeness of the sample is illustrated by the alignment between the distribution of respondents from different industries and the relative contribution of these industries to the national GDP (sourced from [100-102]). Considering the lack of publicly available sector-specific organisational information, this remains the only accessible means of demonstrating representation. It is clear that industries with higher representation in our sample have also contributed a greater proportion to Sri Lanka's GDP, indicating some degree of representation.

Table 8. Demographic profile of individual respondents.

Variable	Category	Frequency	%
Gender	Do not want to reveal	3	0.6%
	Female	75	14.9%
	Male	427	84.6%
Marital status	Do not want to reveal	16	3.2%

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	Married	327	64.8%
	Single	162	32.1%
Age	18 years – 27 years	76	15.0%
	28 years – 45 years	349	69.1%
	46 years – 60 years	80	15.8%
Highest level of education	Graduate Certificate of Education (Advanced Level)	24	4.8%
	Bachelor degree and/or professional qualification	287	56.8%
	Postgraduate degree and above	194	38.4%
Current position	Middle level manager	334	66.1%
	Senior level manager	171	33.9%
Work experience	16 years – 24 years	180	35.6%
	6 years – 15 years	249	49.3%
	Below 5 years	76	15.0%

Source: Based on survey results.

3.2. Reliability and Validity of Lower-order Constructs

Following the suggestions of Sarstedt et al. [93] suggestions, the study], we used reflecting the reflective indicator loadingloadings and internal consistency reliabilityindices to test the reliability. Moreover, of the scales and AVE scores to test convergent and discriminant validity. Composite reliability and Cronbach's alphaAlpha were employed to examine internal consistency [93]. Hair, Ringle, and Sarstedt [94] recommend eliminating items with loadings below 0.4. However, in the current study, , while Falk and Miller [95] suggest that a minimum of 0.55 is necessary for indicator loadings.

Figure 2 presents the standardised indicator loadings and path coefficiencs of the final PLS-SEM model. This figure provides an overview of details necessary to validate the measurement model and to respond to our hypotheses. In our study, none of the items was discovered withneeded to be discarded due to low loadings (below 0.4 (see Figure 25). Therefore, the initial measurement model was used to calculate Cronbach's alphaAlpha, composite reliability, and AVE (as reported in Table 9). Falk and Miller [95] suggested that a threshold of 0.55 is necessary for indicator loading. In contrast, all the lower-order constructs in this model (7).

Table 9) have exceeded the threshold level of 0.708 [94], confirming that the constructs of this model have good reliability and internal consistency. The results of this statistical analysis are in line with findings from previous work7. of Appuhami [42], Moulang [58], Wijethilake and Upadhaya [46], and Speklé, van Elten, and Widener [61].

Figure 2. PLS-SEM model.

The study used the Average Variance Extracted (AVE) and the Fornell-Larcker criteria to establish the discriminant validity. According to the Fornell-Larcker criteria, the square root of AVE should be larger than the correlation with other latent variables [87]. Following this method, the findings of this study (Table 9) confirmed this condition for all reflective lower-order constructs was fulfilled. As a result, discriminant validity for all lower-order constructs has been tested and established.

Table 9. Measurement model assessments for lower-order reflective scales.

Constructs	Cronbach's Alpha	Composite reliability	AVE
BELIEF	0.879	0.909	0.63
INTER	0.885	0.913	0.635

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BOUND	0.863	0.903	0.652
DIAG	0.883	0.911	0.633
ME	0.821	0.893	0.736
COM	0.88	0.927	0.812
SD	0.844	0.907	0.765
IM	0.876	0.924	0.803
EGC	0.934	0.948	0.752
SLC	0.876	0.906	0.617

Source: Based on survey results.

All the lower-order constructs in this model have exceeded the threshold level for AVE of 0.708 [94], confirming that the constructs of this model have good reliability and convergent validity. The results of the statistical validation of scales align with the findings from the previous works of Appuhami [43], Moulang [58], Wijethilake and Upadhaya [46], and Speklé, van Elten, and Widener [61].

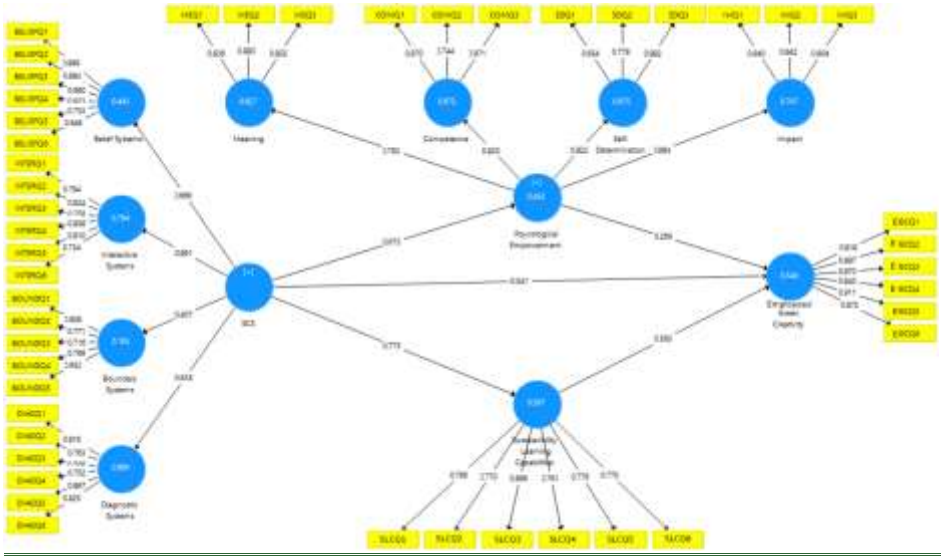


Figure 2. PLS-SEM model.

We used the Fornell-Larcker criterion to establish the discriminant validity of the scales. According to the Fornell-Larcker criterion, the square root of AVE needs to be greater than the correlation with the other latent variables [87]. Following this method, we confirmed discriminant validity for all reflective, lower-order constructs (see Table 8).

Table 8. ~~**Table 10.**~~ Discriminant validity (Fornell-Larcker Criterion).

	BELIEF	BOUND	COM	DIAG	EGC	IM	INTER	ME	SD	SLC
BELIEF	**0.794**									
BOUND	0.074	**0.807**								
COM	0.476	0.251	**0.901**							
DIAG	0.323	0.235	0.504	**0.795**						
COM	0.407	0.203	0.470	0.387	**0.867**					

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EGC	0.399	0.202	0.608	0.361	0.551	**0.896**				
INTER	0.466	0.260	0.559	0.64	0.574	0.578	**0.797**			
ME	0.279	0.375	0.553	0.406	0.527	0.561	0.392	**0.858**		
SD	0.387	0.228	0.524	0.357	0.522	0.656	0.47	0.537	**0.875**	
SLC	0.452	0.292	0.576	0.647	0.716	0.568	0.724	0.604	0.52	**0.786**

Source: Based on survey results, the diagonal contains the square root of the average variance extracted.

3.3. Reliability and Validity of Higher-order Constructs

~~As explained above,~~ SCS and ~~.~~PE are higher-order constructs~~.~~ in our model. Hair et al. [94] ~~stated~~suggest that the ~~path coefficient evaluates the~~ validity and reliability of higher-order constructs ~~concerning~~are derived from their related lower-order constructs ~~(Table 9). Consequently, Table 11 revealed that the~~. The higher-order constructs of SCS and PE have AVE values ~~more significant~~of 0.518 and 0.680, which are greater than the criterion of 0.5, demonstrating ~~reliability~~validity [94]. Moreover, the composite reliability of these higher-order constructs ~~of~~: SCS (0.800) and PE ~~is~~(0.887), are greater than the suggested ~~criteria~~criterion of 0.7, which confirms that they are reliable [94].

~~**Table 11.** Reliability and validity assessment.~~

~~Construct~~	~~Reliability/ Validity~~	~~Value~~
~~SCS~~	~~AVE~~	~~0.518~~
	~~Composite reliability~~	~~0.800~~
~~PE~~	~~AVE~~	~~0.680~~
	~~Composite reliability~~	~~0.887~~

~~Source: Based on survey results.~~

3.4. Structural Model Analysis

The VIF values for all variables in the model are less than 5, suggesting that multicollinearity is not a significant issue in the study [88]. The results ~~confirmed~~show an R^2 value of 0.548 for the dependent variable ~~of~~ EGC, which is a satisfactory level recommended by Hair et al. [88]. ~~Next,~~Furthermore, we evaluated the model ~~is assessed~~results based on the effect size ~~of the structural model~~ (f^2~~). Constructs~~) as well. By removing constructs from the model ~~were removed~~ one by one, ~~and~~ the effect sizes (f^2) of ~~those~~the relevant model components were ~~then~~ calculated, as suggested by Hair et al. [88]. The results ~~confirmed~~show that the effect size of PE (f^2) of 0.080 is minor. The effect size (f^2) of SLC indicates a moderate impact of 0.332, and the effect size (f^2) of SCS is 0.07, which is considered low.

3.4.1. Hypothesis Testing for Direct Relationships

Table ~~12 represents~~9 presents the findings related to ~~the~~ hypothesis testing for the direct relationships between ~~SCS~~SCSs and EGC (using bootstrapping with 5000 subsamples). The results ~~of this study revealed~~reveal that ~~SCS~~SCSs do not have ~~an insignificant~~a significant direct impact on EGC (β = -0.039, t =0.361, p = 0.718). Hence H1 ~~was~~is rejected. Moreover, the ~~insignificant association of SCS with~~ lack of a significant direct relationship between SCSs and EGC suggests that ~~SCS~~the direct effect of SCSs on EGC may ~~not~~ be ~~enough to enhance EGC. Further,~~mediated by other factors. Furthermore, the results revealed that ~~SCS has~~SCSs have a significant association with PE (β = 0.672, t =17.091, p = 0.000) and SLC (β = 0.770, t =20.397, p = 0.000). Hence H2a and H3a were accepted. ~~This~~The results also confirmed that PE (β = 0.265, t =4.750, p = 0.000) and SLC (β

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= 0.564, t =6.085, p = 0.000) have a significant, positive association with EGC ~~where,~~ whereby H2b and H3b were supported.

Table ~~12~~9. Hypothesis testing of direct relationships.

Hypothesis	Relationship	B	SD	T Statistics	P Values	Lower 2.50%	Upper 97.50%	Decision
H_1	SCS → EGC	-0.039	0.107	0.363	0.716	-0.239	0.182	Rejected
H_{2a}	SCS → PE	0.672	0.039	17.118	0.000	0.581	0.738	Accepted
H_{2b}	PE →EGC	0.265	0.056	4.699	0.000	0.139	0.366	Accepted
H_{3a}	SCS →SLC	0.770	0.037	20.691	0.000	0.687	0.833	Accepted
H_{3b}	SLC → EGC	0.564	0.094	6.014	0.000	0.378	0.746	Accepted

Source: Based on survey results.

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3.4.2. Hypothesis Testing of ~~Mediator~~Mediating Relationships

Responding to Hypotheses 2 and 3 ~~involve~~requires mediation testing. The ~~mediation effect was~~mediating effects were tested using the Preacher and Hayes model for ~~the~~ PLS-SEM [88]. ~~Many scholars have argued that a sufficient 'total' relationship with the independent variable (SCS) must exist for the dependent variable (EGC) to be tested for mediation [89–91]. Second, the predictor variable (SCS) must be associated with mediators in a statistically significant way (PE and SLC). Third, after controlling for the predictor, it is necessary to demonstrate that the mediators are significantly related to the outcome (EGC). Finally, if the relationship between the independent and dependent variables is no longer significant in the mediator's presence, the association is wholly mediated.~~

The results revealed ~~that the~~ a significant total effect of ~~SCS~~SCSs on EGC ~~was significant~~ (H1: β = 0.574, t =8.447, p = 0.000~~) (see: Table 13). As suggested, the model was tested for full mediation with mullitple mediators.~~). With the inclusion of the mediating variables of PE and SLC, the ~~impact~~direct effect of SCS on EGC ~~became insignificant~~lost significance (β = -0.039, t =0.367, p = 0.713~~) (See Table 13~~). The indirect effect of ~~SCS~~SCSs on EGC through the mediating variable PE ~~was~~is significant (β = 0.178, t = 4.788, p = 0.000). Hence H2 ~~was~~is accepted~~. On the other hand, the~~, as the full mediation of PE is proven. The indirect effect of ~~SCS~~SCSs on EGC through the mediating variable ~~of~~ SLC was also found to be significant (β = 0.434, t =5.829, p = 0.000~~) (see Table 13~~). This shows that PE and SLC fully mediate the relationship between ~~SCS and EGC~~SCSs and EGC. Table 10 provides a summary of the statistical test results of the path coefficients (direct and indirect path coefficients, significance levels) related to our hypotheses.

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Table ~~13~~10. Assessment of total effects, direct effects, and specific indirect effects.

Effect	~~Relationship~~Path	~~Total Effect~~Path coefficient	~~T Statistics~~t statistics	~~Sig.~~Significance	Hypothesis
Total Effect	SCS→EGC	0.574	8.422	0.000	H1
Direct Effect	SCS→EGC	-0.039	0.363	0.716	H2c
Specific Indirect Effect	SCS→PE→EGC	0.178	4.880	0.000	H2
	SCS→SLC→EGC	0.434	5.632	0.000	H3

Source: Based on survey results.

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4. Discussion and Conclusion

~~The~~Our study's ~~objectives were~~first objective was to examine the influence of ~~SCS~~SCSs on ~~driving~~ EGC. The second and third research objectives were to test the respective mediating effects of PE and SLC on the relationship between ~~SCS~~SCSs and EGC. The results of this study ~~confirmed~~confirm that ~~the SCS does~~SCSs do not directly

enhance EGC ~~where~~ but enhance EGC indirectly through the full mediation of PE and SLC ~~are essential components to reach EGC in~~in the case of Sri Lanka's manufacturing organisations.

This study ~~mainly~~ contributes to the ~~Management Accounting~~management accounting literature~~, especially~~ by filling the theoretical gap identified by Moulang [58] and Widener [60] ~~to remodel Simon's~~in terms of Simons' LoC framework ~~and thereby~~. By incorporating the sustainability dimensions into the traditional ~~MCS~~MCSs concept [47,48~~]~~], the extension of the framework is validated in the Sri Lankan context. Hence, ~~this~~our study concludes that Simons' traditional ~~Simon's~~ LoC framework ~~could~~can be further improved by integrating sustainability dimensions, as suggested by Wijethilake [3].

As specified in Table 4 by hypotheses H2, H2a, H2b, and H3, H3a, and H3b, PE and ~~SLC are~~SLCs fully ~~mediating~~mediate the relationship between ~~SCS~~SCSs and EGC~~,~~ ~~suggesting~~. This suggests that ~~SLC~~SLCs and PE are essential ~~strategies that confirm~~ strategic components facilitating the effectiveness of ~~SCS~~SCSs in achieving EGC in Sri Lankan manufacturing organisations. Supporting the findings of this study, the ~~essential~~crucial role of ~~SLC~~SLCs has been highlighted in the literature ~~[43,97]~~. For example, Grafton, Lillis and Widener [61] and Appuhami [43] emphasised the importance of organisational learning capabilities as a mediator in understanding the relationship between MCSs and EC in the workplace. Furthermore, Siebenhüner and Arnold [82] pointed out that sustainability may be implemented into controls to increase employees' SLC to promote desired outcomes, such as EGC. Moreover, our results are consistent with the findings of previous empirical studies such as Appuhami [43], Speklé, van Elten and Widener [61], Mundy [71] and Henri et al. [80], who state that individuals who feel psychologically empowered are more likely to be creative within their work roles. By providing evidence for the full mediating role of PE on the relationship between SCSs and EGC, we contribute to the body of knowledge by empirically validating the extension of MCSs to SCSs, and provide evidence for the application of EGC instead of the more generic green creativity concept.

~~These~~Our findings ~~contradict~~align with the extended LoC theory. However, our result regarding the direct effect between SCSs and ~~its~~EGC (H1) seemingly contradicts previous empirical ~~studies~~results [24,43,61,71]. ~~Our literature review~~This, however ~~identified~~, needs to be understood in the context of the presence of mediating factors. While the lack of a significant, direct relationship without mediators involved would be contrary to our expectations, by introducing factors that fully mediate the relationship, we have methodologically predetermined the failure of the direct relationship. Findings similar ~~results. For~~ to ours are presented, for instance, by Webster [97~~] found contradictory findings to~~], who tested Simons' LoC framework~~, using a sample of middle-level managers.~~ and came up with similar results, namely the lack of a direct relationship between MCSs and employee creativity. Some other studies also used middle-level managers [43,61,71] and found neither a direct nor a mediated association between ~~MCS~~MCSs and employee creativity.

Considering the similarity between our results and some prior empirical research regarding the lack of a significant, direct relationship between MCSs (SCSs) and employee creativity (EGC), we feel that we have provided a substantial contribution to the body of knowledge by the introduction of mediating variables. Considering prior research, especially those results that found no significant relationship between MCSs and employee creativity, the lack of relationship may have been due to model misconfiguration (missingthe appropriate mediating factors). By extending the conceptualisation with mediating factors relevant to SCSs and EGC, in the Sri Lankan context, we were able to demonstrate the link between MCSs and employee creativity.

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We believe that the difference in the research context ~~might be the reason for these contradictory~~had an influence on our findings, because those prior studies that confirmed the strong direct association between ~~SCS~~MCSs and ~~EGC~~employee creativity were undertaken in developed countries [43,58]. Also, the literature confirms that ~~organisaitons~~organisations in more ~~affluent~~developed nations use more sophisticated ~~SCS~~SCSs than ~~underdeveloped nations~~their developing nations' counterparts [96]. Considering the context of ~~SCS~~SCSs in the Sri Lankan manufacturing ~~organisations similar to developing nations indicate, suggests a reason for different findings. Therefore, this difference between developed and~~ sector, which is similar to that in other developing nations ~~in control systems and sustainability initiatives may explain these contradictory findings about the relationship between SCS and EGC~~[4], the mediating factors provide the additional explanation needed to create the link between MCSs and employee creativity.

~~As~~These results provide grounds for specific managerial implications~~, organisations~~. Organisations in the Sri Lankan could foster a better ~~organisational~~ internal environment that facilitates ~~SCS~~SCSs that ~~ensures~~support EGC by psychologically empowering and encouraging employees' ~~SLC~~SLCs. These green managerial strategies ~~will~~can reduce business failures in the Sri Lankan manufacturing context ~~that could result from~~due to the lack of EGC. ~~Further~~Furthermore, managers can incorporate ~~SLC~~SLCs into the organisation's core values, considering sustainability learning as an investment that ensures corporate sustainability. ~~Further, managers~~Managers can also disseminate information about the manufacturing industry's sustainability expectations and encourage learning through internal experiments and external links to generate ~~more~~ greener and more creative ~~employees while~~employee skills and mindsets through implementing ~~SCS.~~

SCSs. The findings of this study further confirm the possibility for managers to ~~create~~foster environmentally conscious and creative employees in the Sri Lankan manufacturing sector by encouraging ~~employees~~the latter to believe that their tasks are significant and have an ~~effect~~impact on others while simultaneously providing them with greater independence and ~~confidence that empower their psychology.~~ empowerment.

Future ~~researchers~~research could ~~further~~ extend this study by examining the relationship between SCS and EGC in different industrial and geographical contexts. Comparative studies could also be ~~completed using~~carried out on different ~~countries,~~ industries~~,~~ or countries at varying levels of economic development. ~~This~~Also, this study used only ~~used~~ two mediators, whereas future researchers could also ~~test the model by introducing~~introduce some other, potentially context specific mediating variables, such as the role of organisational leadership, culture or mindset.

~~As presented in Table 2, further~~Further research in other contexts (developed economies~~,~~ and other Asian countries) could ~~explore~~assist with exploring the relationships between ~~SCS~~SCSs and EGC. A repeated validation of our findings, considering specific metrics regarding the sophistication of control systems and the nature of sustainable development objectives, could also allow us to examine specifically ~~examine~~ why our findings regarding the significance of the direct relationship differ from the expectations based on the LoC framework. ~~And finally~~However, this may be better explored ~~utilising an in depth,~~by utilising qualitative ~~methodology~~methodologies, where specialised managers from control, innovation, and HR areas could provide deeper insights into the reasons for specific employee motivations and green creativity practices.

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supervision, E.A.G.S.; project administration, E.A.G.S.; All authors have read and agreed to the published version of the manuscript.

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Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Data for this research is held by the researchers.

Conflicts of Interest: The authors declare no conflict of interest.

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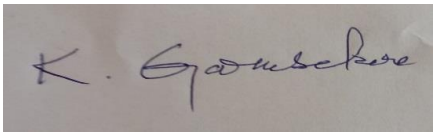
To Whom It May Concern.

Dear Sir/Madam,

I am writing to inform you that I have edited the article of Mrs. D.N. Pandithasekara, Dr. (Mrs.) E.A.G Sumanasiri and Dr. Á. Perényi entitled "Exploring the Impact of Sustainability Control Systems on Employees' Green Creativity: The Mediating Role of Psychological Empowerment and Sustainable Learning Capabilities."

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Yours faithfully,



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(English Language Editor)