SUSTAINABILITY EMBEDDEDNESS IN KEY CHARACTERISTICS OF PROCLAIMED ORGANIZATIONAL CULTURE

Kiril Dimitrov

University of National and World Economy – Sofia, Bulgaria

Abstract. The paper describes and analyzes the contemporary sustainability operationalization at corporate level, emphasizing on its relationship with the realization of the cultural phenomenon in the business world. The research is aimed at identifying key sustainability-oriented characteristics of proclaimed culture within the group of companies from the Bulgarian-Chinese Chamber of Commerce and Industry, disclosed publicly on the internet. Recommendations to the managers are proposed in order to deeper embed the sustainability initiatives and behaviors as ways of thinking and acting in the entities.

Keywords: sustainability; corporate sustainability; organizational culture; corporate culture; proclaimed culture; sustainability culture

JEL: *Q56, M14, D23*

1. Introduction

This paper discloses the contemporary cultural manifestations of corporate sustainability, i.e. the formation of organizational sustainability culture and its acquisition of civilizational status through an intelligent use of the specific elements of proclaimed organizational culture. The companies – members of Bulgarian-Chinese Chamber of Commerce and Industry – are chosen as a research object (BCCCI, 2023) (i.e. a group of 18 entities). The applied research methods include content, comparative and critical analysis, as well as the use of specific methodology of outlining professed firm culture elements and their important characteristics (Dimitrov, Dimitrov & Slavova, 2024; Dimitrov, Ivanov & Geshkov, 2018).

2. The realm of corporate sustainability endeavours

Corporate sustainability has already been transformed into an umbrella construct, encompassing a great deal of responsible management initiatives, undertaken in contemporary business organizations, i.e. corporate philanthropy (Jayakumar, 2016), corporate social responsibility (Appelbaum et al., 2016a), circular economy endeavours (Salvioni & Almici, 2020),

triple bottom line approach (profit, people, planet) (Medina-Álvarez & Sanchez-Medina, 2023), the evolving system of environmental, social, economic, moral or technical dimensions (Isensee et al., 2020), environmental, social, governance investment principle (ESGs) (Alsayegh et al., 2020), social development goals (SDGs) (Muff et al., 2018) or sustainable enterprise excellence (Edgeman & Eskildsen, 2014). Furthermore, the academic perspective positions corporate sustainability as an intersection point of at least several management and/or social theories as self-determination, stakeholder theory, sustainable leadership, complexity, knowledge-based, dynamic capabilities, and sufficiency economy in business (Kantabutra, 2020; Ketprapakorn & Kantabutra, 2019a). The emerging forefront position, arranged for the construct of corporate sustainability, originates from its long-term orientation (i.e. the next generations or stakeholders), desired and dynamic balance among pursued goals, high integrity among a number of simultaneously or consecutively performed organizational initiatives, its inevitable strategic alignment at several levels both inside and outside the organizational borders, obligatory transposition of its dimensions as business-related issues, and its strong association with incessant change processes, realized at organizational level and individual readiness for them, as well as the positive influence by technological development trends (Tata & Prasad, 2015; Galpin et al., 2015; Escandon-Barbosa et al., 2023; Muff et al., 2018; Appelbaum et al., 2016c; Olafsen et al., 2021; Dragozova & Kovacheva, 2023; Chaudhuri et al., 2024). That is why corporate sustainability may be viewed as a bundle of dominating management and leadership ideas whose deliberate and disciplined design and implementation contributes to improvements in organizations' financial and market performance, profitability, identity, reputation, and stakeholder relations (Appelbaum et al., 2016b; Ferro-Soto et al., 2018; Simões & Sebastiani, 2017).

Nowadays, the great cultural impact on the business world and the organizational spheres or functions is neither neglected, nor underestimated, but its realizations are adopted as an axiom (Schein & Schein, 2019; Thakkar, 2020; Nahavandi, 2021). Regardless of that, many researchers preserve their interest in exploring its existence and influence within the organizational activities in the sphere of sustainability, either oriented towards discovering a direct relationship between organizational, national, global (i.e. imposed by quasi-state organizations), industrial culture and sustainability (Jaganjac et al., 2024; Tata & Prasad, 2015; Mingaleva et al., 2022; Harris & Crane, 2002), or revealing the availability of significant interventions of organizational sustainability in the interaction between culture and open innovation performance (Srisathan et al., 2020), or prescribing the role of an important moderator for innovative culture in the relationship between organizational

learning and the company sustainability (Bilan et al., 2020), or confirming the interaction effects of institutional pressures and organizational culture on shaping performance measurement systems for sustainability benchmarking in companies (Dubey et al., 2017), or outlining the complex relationship among technology, culture, and innovation for achieving corporate sustainability (Yang et al., 2017), or proving the mediating role of green organizational culture in the relationship between green human resource management practices and corporate sustainability performance (Ali et al., 2024).

3. The sustainability culture imperative

Under such circumstances the identification of the appropriate attributes of sustainability (oriented, focused or productive) organizational culture becomes a high priority interest not only for scientists, but also for managers, consultants and other constituencies. A succinct and summarizing definition for sustainability organizational culture is proposed by Ketprapakorn and Kantabutra (2022, p.640), describing it as "supportive to the attainment of sustainability, the overarching goal of sustainability development", or "productive" (Assoratgoon & Kantabutra, 2023, p.3) "in terms of delivering sustainability performance", simultaneously and interconnectedly realized at two levels – the company (financial, brand, innovation) and the individual employee (in-role and extra-role) (Galpin et al., 2015). This construct seems incarnated in specific and dominating organizational "underlying shared assumptions (e.g. about existence, human nature, concern for the environment) (Ketprapakorn & Kantabutra, 2022, p.640; Piwowar-Sulej, 2020), values, and beliefs about solving sustainability problems" under the respective managerial decision-making and influence, and even employee self-controlled behaviors (Ketprapakorn & Kantabutra, 2022, p.640; Galpin et al., 2015, p.3). Performing a review of already formulated definitions by several researchers for sustainability organizational culture allows Ketprapakorn and Kantabutra (2022) identifying a set of its important characteristics as: achievement of "a balance among "economic efficiency, social equity, social responsibility" (Iacob, 2020, p.77) and environmental accountability (Bertels et al., 2010, p.10), or making tradeoffs (Epstein et al., 2010, p.45) due to the simultaneous management of social, environmental, and financial goals", serving as a means of "justification for people's actions", sometimes performed without the need of managerial "monitoring and control" (Ketprapakorn & Kantabutra, 2019b, p.3), realizing of intensive communications with stakeholders both inside and outside the organizational borders with the intention to increase their "awareness on environmental and social issues" (Leon, 2013, p.70). A bibliometric study by Assoratgoon and Kantabutra (2023) reveals even the emergence of four schools of thought

in concern with sustainability organizational culture, i.e. (a) the domain of organizational culture, leadership, and change; (b) the sphere of corporate sustainability strategy and management, (c) technological innovation in sustainable manufacturing and supply chain, and (d) proposed frameworks and methods.

Schein's framework of three organizational culture levels (Schein, 1985) is one of the most widely applied cultural models to disclose important aspects of organizational existence and development in the sphere of sustainability with dominating researchers' interest to the levels, characterized by higher visibility as artefacts, and norms and espoused values (Assoratgoon & Kantabutra, 2023). Cameron and Quinn's (1999) competing values framework, the cultural matrix by Goffee and Jones (1998), the model by Hatch (1993) represent other comparatively popular cultural schemes that are used in corporate sustainability research (Osei et al., 2023; Jaganjac et al., 2024; Medina-Álvarez & Sanchez-Medina, 2023; Baumgartner, 2012). As far as Cameron and Quinn's (1999) competing values framework is concerned, the recommended cultural characteristics vary according to the number and type of cultural architypes (adhocracy, clan, market, hierarchy), based on specific internal and external conditions, and sustainability oriented benefits (Jaganjac et al., 2024; Medina-Álvarez & Sanchez-Medina, 2023; Dyck et al., 2019; Gebril Taha & Espino-Rodríguez, 2020; Osei et al., 2023; Vodonick, 2018; Soares et al., 2018).

Establishing and maintaining of appropriate relationships, i.e. discussing important issues and achieving consensus with *diverse (groups of) stakeholders of the firm* cannot be neglected since the grounded evidence of their (in)direct impact on organizational financial performance and reputation, realized by means of achieved firm's market performance and commitment (Ferro-Soto et al., 2018). No evidence of performing creative and new categorizations of stakeholders (Dimitrov, 2019, p.8), regarding sustainability, is found in scientific literature, accumulating the identifications of traditional constituencies as employees, (direct or indirect) customers, (senior) managers, shareholders, board of directors, local community, (direct or indirect) suppliers, distributors, social organizations, government agencies, public interest groups and other NGOs, trade associations, and competitors (and their alliances), research institutes, the industry as a whole (Appelbaum et al., 2016b; 2016c; Ferro-Soto et al., 2018; Escandon-Barbosa et al., 2023; Kantabutra, 2020; Salvioni & Almici, 2020). The adoption of the multi-stakeholder approach by contemporary companies is prescribed as the right way of dealing with sustainability issues (Salvioni & Almici, 2020), but the traditional approach of deliberately prioritizing some of them as employees and

customers is also observed (Zurkinden, 2022). In any case, the negotiating parties pursue multiple-win outcomes and/or at least achieve reasonable compromises for the long-term.

4. The reverberations of the sustainability in the proclaimed organizational culture

The overarching construct of proclaimed organizational culture (also labeled as professed firm culture, publicized culture) (Dimitrov et al., 2024; Dimitrov et al., 2018; Minkov & Ivanov, 2023) is defined for the first time by Dimitrov et al. (2018, p.17) and later updated in Dimitrov et al. (2024, pp14/15) as „a set of corporate (company) documents, communicating the official culture of a target organization, perceived as both relatively stable but amorphous, yet unified body of multifaceted, interrelated norms, acquiring civilizational status as diverse written forms – vision; mission; motto; credo; corporate/ firm/ official philosophy/ policy; corporate/ firm/ our values; our (company) history, presented even on an axis, marked by specific time units; „about us...“ (i.e. the company) information; code of ethics; corporate/ firm/ our principles; organization's purpose, goal (ambition, striving); succinctly disclosed basic characteristics of firm/ corporate/ organizational culture; corporate social responsibility/ sustainability; slogan; manifesto; organizational/ corporate mantra; organizational/ corporate memorandum, business memo; CEO's message; monography, article, newsletter or brochure for the company; massive transformative purpose; moonshot; and big hairy audacious goals, formulated and implemented according to the particular needs and necessities of the subject under study (a company, or in rare cases a non-profit organization, etc.), identifying" ...and analyzing „it in at least three perspectives cultural, strategic and communicational". In fact it inhabits with additional and useful cultural attributes the second level in Schein's cultural framework (1985).

The results from performed content and critical analysis of sustainability oriented scientific literature disclose the use of several elements of proclaimed organizational culture by managers in their sustainability initiatives (table 1). It becomes clear that values and vision seem to be the most frequently mentioned elements of the publicized corporate culture by researchers. Furthermore, the detected contradictions at surface cultural level – e.g. consistently introducing continuous, small improvements versus scaling the magnitude of efforts and outcomes through innovations in the sphere of sustainability, just disclose the coexistence and mingling of diverse human and analytical perspectives in approaching the important, sharp and revolving challenges by companies at deeper levels as values, norms and basic assumptions.

Table 1. The proclaimed organizational culture elements
implemented in the sustainability sphere

#	Description of cultural attributes
(1)	(2)
Values	• Core values (Kantabutra, 2021; 2020): a range of defined virtues (e.g. altruism, empathy, reciprocity, private self-effacement; perseverance, ethics, integrity); innovation; responsibility for the society and environment; accepting leaders as role models for sustainability; leadership promotions from inside the company; selecting new employees with sustainability orientation; avoiding layoffs
	• Cultural values (Osei et al., 2023): flexible (group & developmental) & control (hierarchical) values; teamwork; creativity; innovation; risk-taking; education & training; long-term orientation
	• (Galpin et al., 2015): green practices; long-term view; positive community impact
	• Sustainability values (Assoratgoon & Kantabutra, 2023): environmental responsibility; social responsibility; innovation
	• (Srisathan et al., 2020): open innovation
	• (Moskovich, 2023): Cooperative; Democratic
	• (Tàpies & Moya, 2012): Entrepreneurship; Hard work; Excellence; Prudence; Profitability; Quality
	• (Kantabutra, 2011): Ethics; Innovation; Moderation; Customer satisfaction; Top quality; Excellence; Environmental preservation; People priority
	• Values (or principles) (Piwowar-Sulej, 2020): Continuous improvement; Proactive/ Proactivity
	• Shared values (or principles) (Jaganjac et al., 2024): Inclusivity; Diversity; Equality; Curiosity; Respect; Openness; Safety; Tolerance (e.g. mistakes); Quality; Sustainability; Meaningful work; Consciousness (of used resources, produced waste and consumed energy); Integration; Optimism; Communication; Enthusiasm; Change
Management principles	• (Ali et al., 2024): Environmental friendliness; Responsive
	• (Isensee et al., 2020; Zurkinden, 2022): Life-Cycle Management; Circular Economy; Lean Manufacturing; Continuous improvement(s); Effective management; Openness; Delegation; Engagement; Research; Training; (Business model) innovation
	• (Mingaleva et al., 2022): sustainability; efficiency; performance

Vision	• (Assoratgoon & Kantabutra, 2023): satisfying many stakeholders
	• Vision statement (Isensee et al., 2020): no description provided
	Sustainability organizational (shared) Vision (Kantabutra, 2023; 2020): • Attributes: brevity (11-22 words), clarity, future orientation, stability, challenge, abstractness; desirability or an ability to inspire; • Content (imageries about): (a) stakeholder satisfaction (customers, staff, society); (b) performance (venture growth, market share, market leadership); (c) achievement, power and affiliation motive
	• A shared sustainable supply chain vision (Kantabutra, 2020): Formulated in collaboration between a target company and its stakeholders
	• (Kantabutra, 2020): A reference to sustainability; Socially responsible; Stakeholder partnership
Philosophy	• (green philosophy) (Ali et al., 2024): no description provided
	• (Marshall et al., 2015): no description provided
Mission	• (Galpin et al., 2015): the sustainability is just one of its facets
	• (Jaganjac et al., 2024): no description provided
	• Mission statement (Isensee et al., 2020): no description provided
Goals	• (Galpin et al., 2015): resource use reduction; community involvement
Objectives	• (Jaganjac et al., 2024): no description provided
Moonshot (philanthropy)	• (Haydon et al., 2024, p.2): a corporate document, incarnating "a high-risk, long-term approach to philanthropy that combines collaborations with multiple stakeholders and experts with funding for innovations with transformative potential, all in pursuit of ambitious goals".
Purpose	• (Jaganjac et al., 2024): no description provided
Strategy	• (Galpin et al. 2015): business processes; community outreach; branding
	• (Isensee et al., 2020): proactive; environmentally oriented

Finally, a number of means of communicating the proclaimed organizational culture elements as sustainability values and vision are grounded through research results as corporate leaders' narratives or serving as role models, organizing shared events, creating thematical poems, songs, and symbols (Kantabutra, 2021), posters, recycling containers (Piwowar-Sulej, 2020), implementing appropriate organizational structure (Ketprapakorn & Kantabutra, 2022).

5. Surveying the proclaimed culture of the companies belonging to the Bulgarian-Chinese Chamber of Commerce and Industry for sustainability cultural attributes

The business organizations, belonging to this group, formulate and publicly communicate some of the publicized culture elements, disclosed or recommended for use in the corporate sustainability sphere (see table 1) – as "organization's purpose, goal (ambition, striving)" (68.8%), "corporate/ firm/ official philosophy/ policy" (37.5%),

"mission" (25%), "firm/ our values" (25%), "vision" (18.8%), "corporate/ firm principles" (12.5%). A single company structured a separate special section (a tab) on its official website about accepted corporate sustainability obligations and endeavors. Another one disclosed a brief document about its undertaken social responsibilities. Finally, one entity succinctly emphasized its ecological approach in manufacturing that may be interpreted as adopting circularity. It becomes evident that the most analyzed professed firm culture documents in the scientific literature as values and vision are not among the most implemented ones within the group of the surveyed business organizations. In concern with the exploration of applied official culture company documents on the internet among the members of this chamber, it should be mentioned that the website of one company cannot be reached, and another entity seems not to apply such identifiable sustainability-oriented documents. Thus, the number of the surveyed entities decreases to 16.

In concern with outlining the dominating stakeholder approach in sustainability orientation, it becomes evident from the information on the internet sites of the explored business organizations (i.e. now 13 entities) that the most frequently mentioned constituencies make up a wide and pretty traditional system, as "clients, customers" (84.6%), "media and opinion leaders" (46.2%), "suppliers, partners, freelancers, subcontractors" (38.5%), "employees" (38.5%), "government/ regulators" (23.1%), "managers" (23.1%), "investors and shareholders/ stockholders" (15.4%), "ecologic forces" (15.4%), "local community" (7.7%) and "board members, founders, advisers" (7.7%). Four of the entities in the Bulgarian-Chinese Chamber of Commerce and Industry simply do not mention directly a single constituency on their corporate websites.

As far as the adoption of organizational values, potentially associated with dominating sustainability culture by the surveyed entities, is analyzed, it becomes evident that "Quality awareness (quality)" is shared among all 17 surveyed companies, followed by "Commitment (care, orientation) to customers (clients); (customer excellence)" (88.2%), "Innovativeness/ innovation" (76.5%), "Entrepreneurial spirit" (70,6%), "Flexibility" (64.7%), "Sustainability" (64.7%), "Responsibility" (unspecified whether social, environmental, financial or other) (64.7%), "Excellence" (64.7%), "Collaboration (unspecified)" (58.8%), "Openness" (58.8%), "Integrity" (52.9%), "People (employee orientation)" (29,4%), and "Social wellbeing (welfare)" (17,7%).

The intensive use of management principles, categorized as directing the emergence, further development and maintenance of corporate sustainability, seems normal for all 17 companies, belonging to the Bulgarian-Chinese Chamber of Commerce and Industry. "Quality" (94.1%) is the first most shared management principle, followed in popularity among the surveyed entities by "Maintaining performance" (70.6%), "Enabling a culture of innovation" (70.6%), "Innovation (innovative spirit)" (70.6%), "Continuous improvement" (64.7%), "Sustainability" (58.8%), "(spirited) teamwork" (58.8%), "Efficiency" (52.9%), "Equal opportunity, diversity and inclusion" (47.1%), "Respect" (35.3%), "Effectiveness" (29.4%), and "Delegating" (17.6%). The observed

coincidence between some labels of values and management principles is due to inconsistencies, allowed by the managers of the surveyed business organizations.

The content analysis revealed that designed vision statements do not directly include the term "sustainability", but rather contain some of its comprising elements – for example accepting some responsibility for people, society, etc. As far as the prescribed length for the content of the organizational vision is concerned (see table 1), the word numbering of only one company exceeds the prescribed interval (e.g. 49 words). Within this group of explored companies, the vision is less often applied element in comparison to mission that does not seem precisely defined in sustainability literature. Furthermore, the proposed characteristics of corporate sustainability vision statements (table 1) coincide with general ones, identified in strategic management and organizational culture literature, while the ambiguous and arguable moments in structuring the nuances of this construct remain unsolved (Dimitrov, Ivanov & Geshkov, 2018). The word length interval for organizational missions is also large, varying from 7 to 66 words.

6. Conclusion

The sustainability embeddedness in key characteristics of proclaimed organizational culture on the internet among the group of the surveyed entities is predominantly expressed by: (a) written documents as purpose, goal, corporate philosophy/ policy, mission and values; (b) mentioning mostly stakeholders as clients, media and opinion leaders, suppliers, partners, freelancers and subcontractors, and employees; (c) values as quality, commitment to customers, innovation, entrepreneurial spirit, flexibility, sustainability and responsibility; and (d) management principles as quality, performance, a culture/spirit of innovation, continuous improvement, sustainability and teamwork. Organizing of specific cultural training for all the constituencies in sustainability-oriented theories and organizational endeavors is needed.

REFERENCES

Ali, M., Shujahat, M., Fatima, N., Lopes de Sousa Jabbour, A. B., Vo-Thanh, T., Salam, M. A. & Latan, H. (2024). Green HRM Practices and Corporate Sustainability Performance. *Management Decision*, ahead-of-print. https://doi.org/10.1108/MD-05-2023-0787

Alsayegh, M. F., Abdul Rahman, R. & Homayoun, S. (2020). Corporate Economic, Environmental, and Social Sustainability Performance Transformation through ESG Disclosure. *Sustainability, 12*, 3910. https://doi.org/10.3390/su12093910

Appelbaum, S. H., Calcagno, R., Magarelli, S. M. & Saliba, M. (2016a). A Relationship between Corporate Sustainability and Organizational Change (Part One). *Industrial and Commercial Training, 48*(1), 16 – 23. https://doi.org/10.1108/ICT-07-2014-0045

Appelbaum, S. H., Calcagno, R., Magarelli, S. M. & Saliba, M. (2016b). A Relationship between Corporate Sustainability and Organizational Change (Part Three). *Industrial and Commercial Training, 48*(3), 133 – 141. https://doi.org/10.1108/ICT-07-2014-0047

Appelbaum, S. H., Calcagno, R., Magarelli, S. M. & Saliba, M. (2016c). A Relationship between Corporate Sustainability and Organizational Change (Part Two). *Industrial and Commercial Training, 48*(2), 89 – 96. https://doi.org/10.1108/ICT-07-2014-0046

Assoratgoon & W., Kantabutra, S. (2023). Toward a Sustainability Organizational Culture Model. *Journal of Cleaner Production, 400*, 136666. https://doi.org/10.1016/j.jclepro.2023.136666

Baumgartner, R. J. (2012). Organizational Culture – An Essential Factor for Sustainable Industry Management. In *Greening of Industry Conference 2012, Linköping*, 21 – 24.

Bertels, S., Papania, L. & Papania, D. (2010). Embedding Sustainability in Organizational Culture: A Systematic Review of the Body of Knowledge. *Network for Business Sustainability*. https://embeddingproject.org/pub/resources/EP-Embedding-Sustainability-in-Organizational-Culture.pdf

Bilan, Y., Hussain, H. I., Haseeb, M. & Kot, S. (2020). Sustainability and Economic Performance: Role of Organizational Learning and Innovation. *Inzinerine Ekonomika-Engineering Economics, 31*(1), 93 – 103. http://dx.doi.org/10.5755/j01.ee.31.1.24045

Bulgarian-Chinese Chamber of Commerce and Industry (BCCCI), (2023). *BCCCI Members and Partners*. https://bccci.net/wp-content/uploads/2016/10/BCCCI-members.pdf

Cameron, K. S. & Quinn, R.E. (1999). *Diagnosing and Changing Organizational Culture: Based on the Competing Values Framework.* Addison Wesley Longman.

Chaudhuri, R., Chatterjee, S., Mariani, M. M. & Wamba, S. F. (2024). Assessing the Influence of Emerging Technologies on Organizational Data Driven Culture and Innovation Capabilities: A Sustainability Performance Perspective. *Technological Forecasting and Social Change, 200*, 123165. https://doi.org/10.1016/j.techfore.2023.123165

Dimitrov, K. (2019). Human Resource Management in Business Organizations under Exponential Growth Conditions. *Vanguard scientific instruments in management, 15*(1). https://econpapers.repec.org/article/zbwespost/234833.htm

Dimitrov, K. V., Dimitrov, K. R. & Slavova, P. (2024). *Organizational Leadership Through a Proclaimed Culture*. Publishing complex – UNWE. https://www.ceeol.com/search/book-detail?id=1246812

Dimitirov, K., Ivanov, I. B. & Geshkov, M. (2018). *Proclaimed Firm Culture*

in the Virtual Realm – Tendencies and Challenges. Publishing complex – UNWE. https://www.ceeol.com/search/book-detail?id=1214909

Dragozova, E. & Kovacheva, S. (2023). Research on the Sustainable Development Competences of the Landscape Architect in Practice. *Strategies for Policy in Science and Education, 31*(6), 56 – 67. https://doi.org/10.53656/str2023-6s-5-res

Dubey, R., Gunasekaran, A., Childe, S. J., Papadopoulos, T., Hazen, B., Giannakis, M. & Roubaud, D. (2017). Examining the Effect of External Pressures and Organizational Culture on Shaping Performance Measurement Systems (PMS) for Sustainability Benchmarking: Some Empirical Findings. *International Journal of Production Economics, 193*, 63 – 76. https://doi.org/10.1016/j.ijpe.2017.06.029

Dyck, B., Walker, K. & Caza, A. (2019). Antecedents of Sustainable Organizing: A Look at the Relationship between Organizational Culture and the Triple Bottom Line. *Journal of cleaner production, 231*, 1235 – 1247. https://doi.org/10.1016/j.jclepro.2019.05.287

Edgeman, R. & Eskildsen, J. (2014). Modeling and Assessing Sustainable Enterprise Excellence. *Business Strategy and the Environment, 23*(3),173 – 187. https://doi.org/10.1002/bse.1779

Epstein, M., Buhovac, A. & Yuthas, K. (2010). Implementing Sustainability: The Role of Leadership and Organizational Culture. *Strategic Finance, 91*(10), 41 – 47.

Escandon-Barbosa, D., Salas-Paramo, J. & Duque, J. L. (2023). Cultural Influence on Corporate Sustainability: A Board of Directors Perspective. *International Journal of Financial Studies, 11*(4), 132. https://doi.org/10.3390/ijfs11040132

Ferro-Soto, C., Macías-Quintana, L. A. & Vázquez-Rodríguez, P. (2018). Effect of Stakeholders-Oriented Behavior on the Performance of Sustainable Business. *Sustainability, 10*(12), 4724. https://doi.org/10.3390/su10124724

Galpin, T., Whitttington, J. L. & Bell, G. (2015). Is Your Sustainability Strategy Sustainable? Creating a culture of sustainability. *Corporate Governance, 15*(1), 1 – 17. https://doi.org/10.1108/CG-01-2013-0004

Gebril Taha, M. & Espino-Rodríguez, T. F. (2020). The Impact of the Organizational Culture on Hotel Outsourcing and Sustainable Performance an Empirical Application in the Egyptian Hotel Sector. *Sustainability, 12*(22), 9687. https://doi.org/10.3390/su12229687

Goffee, R. & Jones, G. (1998). *The character of a corporation*. Harper Business.

Harris, L. & Crane, A. (2002). The Greening of Organizational Culture: Management Views on the Depth, Degree, and Diffusion of Change. *Journal of Organizational change Management, 15*(3), 214 – 234.

Hatch, M. (1993). The Dynamics of Organizational Culture. *Academy of Management Review, 18*(4), 657 – 693. https://doi.org/10.5465/amr.1993.9402210154

Haydon, S., Breeze, B., Wang, W. & Wilding, K. (2024). *Moonshot Philanthropy*. University of Kent. https://research.kent.ac.uk/philanthropy/wp-content/uploads/sites/2278/2024/06/What_is_MP_April_2024.pdf

Iacob, C. (2020). The Role of Organizational Culture in Promoting Sustainable Enterprise. *Annals of "Dunarea de Jos" University of Galati, Fasc. I. Economics and Applied Informatics 26*(1), 77 – 80. https://doi.org/10.35219/eai1584040984

Isensee, C., Teuteberg, F., Griese, K. M. & Topi, C. (2020). The Relationship between Organizational Culture, Sustainability, and Digitalization in SMEs: A Systematic Review. *Journal of Cleaner Production, 275*, 122944. https://doi.org/10.1016/j.jclepro.2020.122944

Jaganjac, B., Hansen, K. W., Lunde, H. & Hunnes, J. A. (2024). The Role of Organizational Culture and Structure in Implementing Sustainability Initiatives. *Business Ethics, the Environment & Responsibility*, 1 – 16. https://doi.org/10.1111/beer.12710

Jayakumar, T. (2016). From Philanthropy to Strategic Corporate Sustainability: A Case Study in India. *Journal of Business Strategy, 37*(6), 39 – 50. https://doi.org/10.1108/JBS-10-2015-0110

Kantabutra, S. (2023). What do We Know about Vision? A Sustainability Lens. *Sustainability, 15*(10), 8403. https://doi.org/10.3390/su15108403

Kantabutra, S. (2021). Exploring Relationships among Sustainability Organizational Culture Components at a Leading Asian Industrial Conglomerate. *Sustainability, 13*(4), 1733. https://doi.org/10.3390/su13041733

Kantabutra, S. (2020). Toward an Organizational Theory of Sustainability Vision. *Sustainability, 12*(3), 1125. https://doi.org/10.3390/su12031125

Kantabutra, S. (2011). Sustainable Leadership in a Thai Healthcare Services Provider. *International journal of health care quality assurance, 24*(1), 67 – 80. https://doi.org/10.1108/09526861111098256

Ketprapakorn, N. & Kantabutra, S. (2022). Toward an Organizational Theory of Sustainability Culture. *Sustainable production and consumption, 32*, 638 – 654. https://doi.org/10.1016/j.spc.2022.05.020

Ketprapakorn, N. & Kantabutra, S. (2019a). Culture Development for Sustainable SMEs: Toward a Behavioral Theory. *Sustainability, 11*(9), 2629. https://doi.org/10.3390/su11092629

Ketprapakorn, N. & Kantabutra, S. (2019b). Sustainable Social Enterprise Model: Relationships and Consequences. *Sustainability, 11*(14), 3772. https://doi.org/10.3390/su11143772

Leon, R. (2013). From the Sustainable Organization to Sustainable Knowledge-based Organization. *Economic Insights – Trends and Challenges, 65*, 63 – 73.

Marshall, D., McCarthy, L., McGrath, P. & Claudy, M. (2015). Going Above and Beyond: How Sustainability Culture and Entrepreneurial Orientation Drive Social Sustainability Supply Chain Practice Adoption. *Supply Chain Management, 10*(4), 434 – 454. https://doi.org/10.1108/SCM-08-2014-0267

Medina-Alvarez, E. & Sánchez-Medina, P. S. (2023). Types of Organizational Culture and Sustainability in Ecotourism Businesses in Southern Mexico. *Journal of Economics, Finance and Administrative Science, 28*(56), 386 – 403. https://doi.org/10.1108/JEFAS-12-2021-0267

Mingaleva, Z., Shironina, E., Lobova, E., Olenev, V., Plyusnina, L. & Oborina, A. (2022). Organizational Culture Management as an Element of Innovative and Sustainable Development of Enterprises. *Sustainability, 14*(10), 6289. https://doi.org/10.3390/su14106289

Minkov, I. & Ivanov, Y. (2023). Impact of The Publicization of Corporate Culture on The Internet on The Financial and Economic Indicators of Courier Companies in Bulgaria. *Strategies for Policy in Science and Education, 31*(6s), 94 – 102. https://doi.org/10.53656/str2023-6s-8-imp

Moskovich, Y. (2023). Communal Organizational Culture as a Source of Business-success Sustainability in Kibbutz Industry - Two Case Studies. *Sustainability, 15*(13), 10654. https://doi.org/10.3390/su151310654

Muff, K., Kapalka, A. & Dyllick, T. (2018). Moving the World into a Safe Space – The GAPFRAME Methodology. *The international journal of management education, 16*(3), 349 – 369. https://doi.org/10.1016/j.ijme.2018.05.001

Nahavandi, A. (2021). *The Cultural Mindset: Managing People Across Cultures*. Sage Publications.

Olafsen, A.H., Nilsen, E.R., Smedsrud, S. & Kamaric, D. (2021). Sustainable Development through Commitment to Organizational Change: The Implications of Organizational Culture and Individual Readiness for Change. *Journal of Workplace Learning, 33*(3), 180 – 196. https://doi.org/10.1108/JWL-05-2020-0093

Osei, M. B., Papadopoulos, T., Acquaye, A. & Stamati, T. (2023). Improving Sustainable Supply Chain Performance through Organisational Culture: A Competing Values Framework Approach. *Journal of Purchasing and Supply Management, 29*(2), 100821. https://doi.org/10.1016/j.pursup.2023.100821

Piwowar-Sulej, K. (2020). Pro-environmental Organizational Culture: Its Essence and a Concept for Its Operationalization. *Sustainability, 12*(10), 4197. https://doi.org/10.3390/su12104197

Salvioni, D. M. & Almici, A. (2020). Transitioning Toward a Circular Economy: The Impact of Stakeholder Engagement on Sustainability Culture. *Sustainability, 12*(20), 8641. https://doi.org/10.3390/su12208641

Schein, E. (1985). *Organizational Culture and Leadership: A Dynamic View*. Jossey – Bass.

Schein, E. H. & Schein, P. A. (2019). *The Corporate Culture Survival Guide: Culture. Change. Leadership*. Wiley.

Simões, C. & Sebastiani, R. (2017). The Nature of the Relationship Between Corporate Identity and Corporate Sustainability: Evidence from The Retail Industry. *Business Ethics Quarterly, 27*(3), 423 – 453. https://doi.org/10.1017/beq.2017.15

Soares, D. A. S. D. R., Oliva, E. C., Kubo, E. K. D. M., Parente, V. & Tanaka, K. T. (2018). Organizational Culture and Sustainability in Brazilian Electricity Companies. *RAUSP Management Journal, 53*(4), 488 – 506. https://doi.org/10.1108/RAUSP-07-2018-0038

Srisathan, W. A., Ketkaew, C. & Naruetharadhol, P. (2020). The Intervention of Organizational Sustainability in the Effect of Organizational Culture on Open Innovation Performance: A Case of Thai and Chinese SMEs. *Cogent business & management, 7*(1), 1717408. https://doi.org/10.1080/23311975.2020.1717408

Tàpies, J. & Moya, M. F. (2012). Values and Longevity in Family Business: Evidence from a Cross-cultural Analysis. *Journal of Family Business Management, 2*(2), 130 – 146. https://doi.org/10.1108/20436231211261871

Tata, J. & Prasad, S. (2015). National Cultural Values, Sustainability Beliefs, and Organizational Initiatives. *Cross Cultural Management, 22*(2), 278 – 296. https://doi.org/10.1108/CCM-03-2014-0028

Thakkar, B. S. (Ed.). (2020). *Culture in Global Businesses: Addressing National and Organizational Challenges*. Springer.

Vodonick, J. (2018). The Key to Organizational Sustainability: Nurturing a Culture of Change. *Systems Research and Behavioural Science, 35*(4), 458 – 468. https://doi.org/10.1002/sres.2539

Yang, Z., Sun, J., Zhang, Y. & Wang, Y. (2017). Green, Green, It's Green: A Triad Model of Technology, Culture, and Innovation for Corporate Sustainability. *Sustainability, 9*(8), 1369. https://doi.org/10.3390/su9081369

Zurkinden, L. (2022). Organizational Culture: A Tool for Bridging the Design - Implementation Gap of Sustainable Business Model Innovation. *Journal of the International Council for Small Business, 3*(3), 246 – 254. https://doi.org/10.1080/26437015.2021.1989636

✉ **Dr. Kiril Dimitrov**
ORCID iD: 0000-0002-5203-1840
Industrial Business Department
University of National and World Economy
Sofia, Bulgaria
E-mail: kiril.dimitrov@unwe.bg