Review Article

Toward an organizational theory of sustainability culture

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ABSTRACT

While it is widely recognized that organizational culture is critical in ensuring corporate sustainability, no comprehensive theory on such a culture exists. To fill in the theoretical gap, the present study proposes an integrated theory of sustainability organizational culture as an interim struggle. Following a theory building approach, relevant literature is critically reviewed to identify relevant factors on sustainability organizational culture, their causal relationships, and theoretical and/or empirical reasons they are related. The study's key contributions are: (1) a comparative review of sustainability-productive organizational culture models; (2) sustainability assumptions, an under-studied topic, are identified and discussed; (3) a dynamic theory of sustainability organizational culture is introduced, comprising sustainability assumptions, sustainability vision and values, vision, and values communication, emotionally committed organizational members, culture-reinforcing people management practices, corporate sustainability practices and sustainability performance; (4) a theoretical model and its associated propositions are developed for future research; and (5) managerial implications are also discussed.
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Contents

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1. Introduction

Although many scholars highlight the essence of organizational culture in ensuring business sustainability and ecological well-being (Dyck et al., 2019), what constitutes a culture that is particularly productive in organizations that pursue sustainability is relatively unknown (e.g., Dyck et al., 2019; Galpin et al., 2015; Isensee et al., 2020; Smith and Sharicz, 2011) and frequently overlooked (Nair and Vohra, 2020). In particular, the process by which a sustainability organizational culture creates effects on sustainability performance is relatively unknown (Isensee et al., 2020; Srisathan et al., 2020). Endorsing this view, Miska et al. (2018), p. 263 state that "research in this specific area is fraught with important challenges, limiting a comprehensive theoretical understanding of how cultural characteristics may influence sustainability". In a broader sphere of corporate sustainability, no comprehensive theories in the field have been reported (Kantabutra and Ketprapakorn, 2020; Valente, 2012), indicating a need for a new theory of sustainability organizational culture since both quantitative and qualitative researchers in any field often need to start their research with a full-blown theory to understand, depict and anticipate circumstances, behavioral actions and/or context or to go against as well as to enrich the current knowledge domain.

Our literature review indicates that, unlike the typical organizational culture, there is no full-blown theory or exhaustive model on sustainability organizational culture. Most of them are an interim struggle and do not contain key elements of an organizational culture: assumptions, values and beliefs and artifacts (Schein, 1997). To confirm the need for such a theory, we summarize four key models in Table 1 where we compare them in terms of core concepts, approaches, results, missing cultural elements, and components of good theory that comprise process and outcome knowledge (Dubin, 1976). It must be noted that following leading theory building scholars (Dubin, 1976; Whetten, 1989), a theory has the same meaning with a theoretical model in the present study.

As shown in Table 1, the current models on sustainability organizational culture are not complete. They lack key elements of organizational culture and theory components of process and outcome

knowledge (Dubin, 1976). Dealing with the limitations of the existing models, we adopt the following methodology in constructing a more complete theory of sustainability organizational culture.

2. Theory building methodology

Since an organizational culture is highly dynamic in nature (Daft, 2016), we build our theory of sustainability organizational culture according to the General Systems Theory (Von Bertalanffy, 1973) approach, an organizational theory that concentrates on the interactions among systems. It suggests a theory building process that focuses on constructing postulates, universal concepts and principles by assuming that systems regulate and correct themselves via feedback. Any system is regarded as the consequence of non-static interrelationship between the system's component parts and its whole. Essentially, parts are determinate commonly with the entirety. System interactions are fundamental to this concept.

According to the General Systems Theory (Von Bertalanffy, 1973), a system is surrounded by an environment that includes external elements that could possibly fully or partly affect the system. The environment can comprise other systems with their own boundary that is parametric conditions distinguishing and defining each system, and differentiates a system from its environment and from other systems. The effect from the environment should be considered when it comes to comprehending a system's processes. The sustainability organizational culture system is the focal system in the current study.

Open and closed systems exist (Von Bertalanffy, 1973). An open system allows environmental events to flow across the boundary of the system. The system in turn puts out its products to the environment. Clearly, a constant stream of interaction exists between the environment and the system. On the other hand, a closed system does not permit such a transfer. Based on these definitions, organizations are open systems allowing environmental events to flow across their boundary. We adopt the open systems view in the present study.

In a system, an input is what has been put into a system to achieve an output. An input is imported from the environment into the open systems, indicating there is a continuous interaction between the systems

Table 1
A comparison of sustainability organizational culture models.

No.	Sustainability organizational culture	Baumgartner (2009)	Linnenluecke and Griffiths (2010)	Bertels et al. (2010)	Ketprapakorn and Kantabutra (2019a)
1	Core concepts	Corporate sustainability strategies have to conform with the organizational culture to develop a sustainability organizational culture.	Four incompatible and mutually exclusive culture types and their underlying values coexist in an organization. They need to be balanced to create a sustainability organizational culture.	A mix of different practices, both informal and formal, tactical and strategic, bottom-up and top-down, is required to create a sustainability organizational culture.	Sustainability organizational culture has a certain set of values that need to be nurtured via appropriate people management practices.
		The ideal corporate sustainability strategy is the visionary strategies since they are embedded in all cultural levels of artifacts, values and basic assumptions.	The ideal profile for sustainability culture is high on open systems values (social and environmental innovation focus) and low on internal process values (financial performance focus).	Business practices of Fostering Commitment, Clarifying Expectations, Building Momentum for Change and Instilling Capacity for Change promote a culture of sustainability.	Sustainability core values of virtues, innovation and social and environmental responsibility, and people management practices that nurture the values are needed to create and sustain a sustainability organizational culture.
		Socially and environmentally responsible practices.	Socially and environmentally responsible practices; social and environmental responsibility values.	Socially and environmentally responsible practices.	Socially and environmentally responsible practices; social and environmental responsibility values.
2	Focal approaches	Practices.	Values.	Practices.	Values and practices.
3	Results	Triple Bottom Line results	Triple Bottom Line results	Only "sustainability"	Organizational capacity to bring about competitive performance, to withstand crises and to continue a market leadership.
4	Missing cultural elements (Schein, 1997)	Sustainability assumptions and vision.	Sustainability assumptions and vision.	Sustainability assumptions and vision.	Sustainability assumptions and vision.
5	Theory components Process and outcome knowledge (Dubin, 1976)	Some process knowledge; Limited outcome knowledge; No reciprocal process among the cultural elements.	Some process knowledge; Limited outcome knowledge; No reciprocal process among the cultural elements.	Some process knowledge; Very limited outcome knowledge; No reciprocal process among the cultural elements.	Some process and outcome knowledge; No reciprocal process among the cultural elements.

and the environment (Von Bertalanffy, 1973). The system then produces an output from an input into the environment. The system's process to transform an input into an output is called throughput, enabling the system to achieve its goals.

Feedback and equilibrium are the key attributes of the General Systems Theory (Von Bertalanffy, 1973). Feedback is information concerning an output fed back as an input into the system. It is a path of communication in a system. The homogeneity of a system's internal structures and collaboration among its parts is equilibrium, enabling the system to timely adapt to its changing context.

To build the theory of sustainability organizational culture, we identify the boundary, inputs, throughputs, outputs, their causal relationships, feedback and equilibrium. Related empirical, theoretical and conceptual literature is drawn to form the substance of a comprehensive theory of sustainability organizational culture. We compare and contrast a broad group of feasible, rational, empirical, and/or even philosophical conjectures (Whetten, 1989) to form highlightings (Weick, 1989). Following the essential qualities of a simple theory (Whetten, 1989), we are guided by the questions below in building our theory.

1. What are components of organizational culture that is particularly productive in organizations that pursue sustainability?
2. How and why are the components related?

In the following sections, sustainability and sustainability organizational culture are first defined. The theoretical boundaries are explained by outlining specifically what the theory does and does not predict about. After identifying the boundaries, we identify and explain the core elements of the focal theory. The system's state dynamics are explored, followed by describing the nomological network among the theory's core concepts. Finally, we graphically present the basic foundational elements of the theory and form theoretical propositions that specify the presumed laws of interaction.

3. Sustainability

An extensive literature review on sustainable development and sustainability by Olawumi and Chan (Olawumi and Chan, 2018) reveals that no commonly agreed definition on sustainability exists as it is often confused with sustainable development. Sustainability is conceptual (Ekins et al., 2003) and highly popular (Farley and Smith, 2020; Salzmann et al., 2005). It is however can be easily misunderstood. Sustainable development is on the other hand an integrated concept (Hammer and Pivo, 2017; Sartori et al., 2014) with three core pillars of social, environmental and economic sustainability, all of which must be balanced to attain the sustainable development goal. Given this nature, the sustainable development concept is multidimensional in scope (Gladwin et al., 1995; Tate and Bals, 2018).

The most commonly cited definition by Brundtland (1987) states that sustainable development is a development that meets the needs of the present generations without compromising the ability of future generations to meet their own needs. It emphasizes the ethical practice to ensure equity between the present and future generations, focusing on the long-term sustainability perspective.

On the other hand, sustainability is described as a policy vision of the society (Axelsson et al., 2011) and the final long-term goal (Bond and Morrison-Saunders, 2011; Ehrenfeld, 2005). Sustainable development is key to attaining sustainability, which can be monitored, measured and managed via the results of executing sustainable development strategies. Corroborating Diesendorf (2000) and Prugh and Assadourian (2003), sustainability is achieved through the sustainable development process. Really, sustainability or sustainable futures are treated as the overarching goal of the sustainable development process.

More recently, the concept of Sustainable Development Goals (SDGs) was initiated in 2015 as the global approach to ensure more sustainable futures for all (United Nations, 2015). According to the United Nations, the SDGs framework helps to incorporate the social, environmental and economic domains of development for prosperity in the long run. The SDG framework is part of the sustainable development process toward sustainability.

Sustainability is defined in the present study as the overarching goal of sustainable development that can possibly be attained via the sustainable development process where by three core sustainable development pillars of social, environmental, and economic sustainability must be balanced to attain the long-term prosperity, as informed by the Paradox theory (Smith and Lewis, 2011).

4. Sustainability organizational culture

Since the 1990s, organizational culture has begun to perform a crucial role in organizational sustainability research. Claims have been made that organizations need to pass through a remarkable cultural change or transformation (Howard-Grenville, 2006; Lok and Crawford, 1999) to effectively respond to social and environmental issues since the culture of the past focuses on making profits alone. Toward a successful transformation, business organizations need to create a sustainability organizational culture while pursuing organizational sustainability (Baumgartner, 2009). Empirical findings (Pennington and More, 2016) also point to the necessity of considering the function of organizational culture in improving or hindering corporate sustainability, and defining relevant cultural attributes involved in so doing.

Like organizational culture definitions, scholars have defined sustainability organizational culture differently. Table 2 demonstrates a variety of definitions for sustainability organizational culture we draw from the literature.

Although various definitions of sustainability organizational culture exist, they suggest shared assumptions, values and beliefs about sustainability, or a balance among the social, environmental and economic outputs that drive the organizational thinking process and practices. We define a sustainability organizational culture in the present study as an organizational culture, with underlying shared assumptions, values and beliefs about solving sustainability problems, that shapes the organizational behavior through corporate decision-making and practices of the organization. In short, a sustainability organizational culture is an organizational culture that is supportive to the attainment of sustainability, the overarching goal of sustainability development.

5. Boundaries of the theory of sustainability organizational culture

Informed by the General Systems Theory, the following paragraphs define the focal theory's boundaries (Von Bertalanffy, 1973) to discern the theoretical sphere from other unrelated aspects of the world according to the focal theory's objectives (Dubin, 1976).

As for the boundaries, the focal theory is related only to organizational culture's components that are conducive to corporate sustainability. The theory predicts that certain components of an organizational culture lead to improving a balance of the social, environmental and economic outputs, taking the constantly changing external context into account. With open boundaries, a transfer over the boundaries between the sustainability organizational culture system and its surrounding context (Dubin, 1976) exists, triggering relevant changes in the system. The system adapts to arrive at a new equilibrium after the trigger.

We then describe how our critical review of the literature contributes meaningfully to the construction of the focal theory. Each sustainability culture element is identified, defined and designated as an input, a throughput and an output (Von Bertalanffy, 1973). The elements are also structured by three cultural levels of assumptions, values and beliefs and artifacts (Schein, 1997). The system's feedback process and equilibrium are discussed. Since leadership is critical to an organizational culture (Daft, 2014), we highlight, where relevant, the specifics of leadership in an organizational context that contribute to the

Table 2
Examples of sustainability organizational culture definitions.

Authors	Year	Sustainability organizational culture definition
IACOB (2020), p.77	2020	"A culture whose members share common beliefs about the importance of ensuring a balance between economic efficiency, social equity and social responsibility."
Ketprapakorn and Kantabutra (2019b), p.3	2019	"Such a (sustainability) culture provides the justification for people's actions and helps employees to determine desirable behaviors (concerning sustainability) despite no close monitoring and control by managers."
Leon (2013), p.70	2013	"An organizational culture that encourages collaboration and communication inside and outside company's boundaries and is also oriented toward increasing stakeholders' awareness on environmental and social issues."
Bertels et al. (2010), p.10	2010	"A culture of sustainability is one in which organizational members hold shared assumptions and beliefs about the importance of balancing economic efficiency, social equity and environmental accountability."
Epstein et al. (2010), p.45	2010	"A typical culture that builds on sustainability helps managers and other decision makers deal with the tradeoffs that the simultaneous management of social, environmental, and financial goals often causes."

development and maintenance of sustainability in ways that have proven to improve the measurable performance of the organization.

6. Sustainability organizational culture system elements

Overall, the Sustainability Organizational Culture system comprises external environment, input, throughput, output, and feedback. The external environment encompasses all elements outside the system that affect all or part of the system. Informed by the Institutional theory (Zucker, 1987), the external environment also includes institutions such as the government, professional associations, public opinion, or the media (Meyer and Rowan, 1977). Although corporations have discretion to operate within institutional constraints, failure to conform to critical, institutionalized norms of acceptability can threaten the firm's legitimacy, resources and, ultimately, its survival (DiMaggio and Powell, 1983; Oliver, 1991; Scott, 1987). Clearly, these institutions influence the evolution of sustainability organizational culture over time by putting pressure on corporations to improve their sustainability values and practices. Three types of institutional pressure exist: coercive, mimetic, or normative. They differently influence the rate at which sustainable development practices diffuse among firms (Jennings and Zandbergen, 1995). According to Bansal (2005), the coercive pressure (e.g., fines and penalty) and the normative pressure (e.g., media attention) are of declining importance in influencing the diffusion of corporate sustainable development practices over time. On the other hand, the mimetic pressure (e.g., mimicry) is of increasing importance in influencing the diffusion of corporate sustainable development practices over time.

Continuing with human resources, the theory asserts that human resources is input into the organizational culture system, after which becoming organizational members. Each individual organizational member brings into the organizational culture system his/her own goals, values, beliefs and attitudes (Robbins and Judge, 2012), which may or may not consistent with the existing organizational culture. It is the organizational culture system that later aligns individual goals, values, beliefs and attitudes with the organizational culture (Bertels et al., 2010; Galpin et al., 2015). Those who find themselves unfit with the culture will exit from the system and return to the external environment (Avery, 2005).

Within the organizational culture system, according to Schein (1997), basic assumptions, values and artifacts are the three levels of organizational culture. These three levels of organizational culture are the structure of our theory according to the General Systems Theory (Von Bertalanffy, 1973). As the ultimate source of values and actions, basic assumptions refer to unconscious, take-for-granted beliefs, thoughts, and feelings. On the other hand, espoused justifications or strategies, goals, and philosophies represent values. Lastly, artifacts including human behaviors, processes and structures are tangible elements, but difficult to decrypt.

This section reviews the relevant literature on the sustainability organizational culture system's components, starting from sustainability assumptions, values and beliefs subsystem, and communication approaches toward developing and nurturing shared sustainability vision and values. The last subsystem called aligning people management is explained.

6.1. Sustainability assumptions

Although shared assumptions have been widely regarded as a fundamental cultural element (Baumgartner, 2009; Schein, 1997) the literature on sustainability organizational culture does not specifically address them. We address sustainability assumptions as a culture component in our theory development.

Culture has been defined as a pattern of basic assumptions that organizational members share and learn as they encounter the problems of external adaptation and internal integration (Schein, 1992). Overtime as this pattern of shared basic assumptions has been proven effective, it becomes valid and a lesson to be taught to new joiners as the right way to view, feel and think about the problems. Culture is the shared, taken-for-granted assumptions that organizational members have learned during their entire time with their organization or the residue of success (Schein, 1997). Along the same line, Sathe (1985) suggests that culture is a set of often-unstated assumptions that members of a community share.

In the sustainability context, these problems of external adaptation and internal integration are about sustainability. Changes in the market environment, unpredictable crisis and corporate mismanagement continue to be considered as major causes of corporate failure (Kantur and İşeri-Say, 2015). Evidently, many bankruptcy cases (e.g. Enron, Lehman Brothers and Kodak) have been witnessed. Some global corporations have fallen. These are examples of sustainability problems with which many scholars have pointed out that there is an immediate need to combat to generate and conserve sustainable industries (Basu and Mukherjee, 2020).

In theory, business organizations encounter sustainability problems often introduced by external forces such as institutional pressures. They need to deal with these problems internally through adaptation and integration. Through time, organizational members develop a configuration of common basic assumptions they have learned as their organization effectively solves its sustainability problems. Shared sustainability assumptions are core to sustainability organizational culture. In sustainable enterprises, Baumgartner (2009) suggests that perceptions and thoughts concerning the notion of sustainable development are required to be positive at the basic assumption level. Emotional involvement with the basic assumption is important here.

These underlying sustainability assumptions originally develop as shared values and beliefs as organizations encounter a sustainability problem (Schein, 1997). They become recurrently instantiated over time. In the process, a value becomes an unconscious assumption about the sustainability problem and its context as the value serves to direct successful responses to the sustainability problem (Schein, 1997). The sustainability assumptions turn into unconscious beliefs, views, thoughts and feelings initially pertinent to the sustainability problem. They, once unconscious, are shared and taken-for-granted truths among organizational members, passing on from one generation to another. Such sustainability assumptions are strengthened when

the members of the culture are shown to be successful in responding to the sustainability problem (Schein, 1997).

In the present theory development, we propose three basic underlying sustainability assumptions in response to the sustainability problems the world is facing. First, any business organization is an entity functioning within the society. The business organization and the society are dependent on each other. Second, an imbalance among the economy, society and environment exists. Third, a balance between the economy, society and environment leads to corporate sustainability. These sustainability assumptions are endorsed by Russell et al. (2007) who state that sustainable organizing includes a business with a whole approach that achieves a balance of social, ecological, and financial well-being. They drive the other cultural levels of values and beliefs, and artifacts, which is to be discussed next.

6.2. Values and beliefs subsystem

According to our theory, the next component of the sustainability organization culture system is the values and beliefs subsystem. This subsystem comprises Sustainability Vision, Sustainability Values, communication, and shared Sustainability Vision and Values. In terms of the cultural structure, the Vision and Values are at the cultural level of values and beliefs, while communication and the shared Vision and Values are at the level of artifacts. Each is discussed below.

It must be noted that the sustainability vision and values are usually originated from a founder(s) or a leadership team of pioneering members of the organization (Avery, 2004; Daft, 2014). These leaders then articulate and convey the vision and values messages among organizational members so that they share them. On the other hand, vision and its associated values can also emerge from organizational members (Avery, 2004). Indeed, when the whole organization collaboratively engages in a development process, vision is developed (Bunker and Alban, 2006; O'Brien and Meadows, 2003). In this context, the development of shared vision and assimilation of the vision among organizational members require articulation and communication during vision formation. If the existing organizational norms and values are congruent with sustainable development, the corporations will likely be more quickly to adopt the sustainable development concept and practices (Bansal, 2005). Our values and beliefs subsystem is endorsed by Chwialkowska et al. (2020) who demonstrate how cultural values impact pro-environmental behavior, and can mitigate the gap between behavioral intentions and behaviors.

6.2.1. Sustainability vision

As part of the cultural level of values and beliefs (Schein, 1997), vision is wildly recognized and promoted in the corporate sustainability literature. Taking a long-term perspective, sustainable enterprises are found to have a vision (Avery and Bergsteiner, 2011) since sustainability is a long-term matter. Organizations need to define and implement a vision to ensure their desired sustainability performance. In their path to transform vision ideas into action, vision guides organizational members to focus on what really matters to them and their stakeholders (Ireland et al., 1992). A formulation of corporate sustainability strategy needs to be done after a sustainability vision (Baumgartner, 2014), in which the strategic focus is a long-term maximization of well-being for stakeholders.

The sustainability vision is a public announcement to show how a corporate leader is genuinely committed to long-term sustainability. As an organizational transformation driven by a vision is required to reach a future destination (Paraschiv et al., 2012), an effective sustainability vision can help to infuse the social, environmental and economic responsibilities into the core culture and operation.

Given that organizations are empirically a system of goal-seeking, as opposed to goal-realizing (Luhmann, 2018; March and Olsen, 1984), shared vision in our theory is not an end goal in and of itself (Berson

et al., 2016). It functions as a facilitator in expediting common goals, views and outcomes (Berson et al., 2016).

Albeit widely promoted, scholars have not reached a consensus on vision definition as much disagreement has continued to exist (Kantabutra, 2020). Vision is often confused with mission, values, philosophy, strategy and goal. Little, if any, has been reported about sustainability vision theory, except one as reported by Kantabutra (2020). We adopt the definition by Kantabutra (2020) to describe a vision in our current study as a mental picture of a desired future for an organization each member defines, since it is practically the member's actual vision that guides his/her decisions and actions. Sustainability vision contains stakeholder satisfaction imagery as it is important for long-term organizational achievement (Kantabutra, 2020). Given the sustainability assumptions, the idea of stakeholder satisfaction imagery makes much sense because each company indeed is an organization functioning within a larger society that comprises a wide range of stakeholders (Kantabutra and Ketprapakorn, 2020). Once the sustainability vision is communicated and organizationally shared, the organizational members become affectively committed to the vision (Kantabutra, 2020). The causal relationship between vision sharing and emotionally committed organizational members is endorsed by prior studies (Avery and Bergsteiner, 2010; Kantamara and Saratun, 2017; Stoughton and Ludema, 2012).

Empirical evidence specifically on sustainability vision is limited. Among a few, a survey conducted by Kantamara and Saratun (2017) examined the visions of 298 CEOs, or top-ranked representatives appointed by the CEOs, and business owners in Thailand. They reveal that these CEOs primarily focused only on the economic dimension of sustainability, indicating a need to emphasize the sustainability problems and assumptions as a foundation for sustainability organizational culture as discussed earlier.

More recently, another study (Vongariyajit and Kantabutra, 2021) examines the Sustainability Vision theory (Kantabutra, 2020) via a retail store environment and data from a sample of Bangkok retail stores. Visions containing stakeholder satisfaction imageries were found to indirectly and directly predict the increased prospect of store sustainability (Vongariyajit and Kantabutra, 2021). The Sustainability Vision effects are strengthened by store managers communicating the vision, empowering and motivating store staff, emphasizing the leadership roles in nurturing an organizational culture.

An examination (Tiep Le et al., 2021) into 300 SMEs in Vietnam has endorsed the sustainability vision theory (Kantabutra, 2020) and the integrated sustainability organizational culture model (Kantabutra, 2021), both of which emphasize the necessity of keeping stakeholders satisfied in the vision content to improve brand equity, since its finding suggests that the SMEs genuinely committed to taking care of and investing for stakeholders improve the relationship between the SMEs and their stakeholders. This relationship can bring about elevating their level of love, trust and admiration for brand, in turn enhancing brand trust to subsequently improve SME performance.

Finally, another qualitative study (Kantabutra, 2021) exploring vision of a sustainable Asian industrial conglomerate reveals that its vision contains imageries about improving stakeholder satisfaction plays a significant role in ensuring its long-term, sustainable success. Interestingly, the conglomerate did not have a vision statement for many of its early years, but the vision statement was developed later as a tool to communicate and continue its culture. This finding endorses the sustainability vision theory (Kantabutra, 2020) which indicates a need for a vision statement when an organization expands.

6.2.2. Sustainability values

In addition to vision, our literature review on sustainability organizational culture discloses values as another core component of sustainability organizational culture. Russell and McIntosh (2011) support this component by suggesting that companies identify their corporate culture based on sustainability values, beliefs and practices to become

sustainable. At the cultural level of values and beliefs (Schein, 1997), vision and values are interconnected. A vision only conveys a meaning for the future. It requires organizational efforts to make itself a reality. Values are the means by which a vision can be turned into reality (Carton et al., 2014). On the other hand, a focal set of values alone is insufficient. It needs image-based words about the future to bring these values to life by ensuring the shared understanding among organizational members about how the abstract vision can be realized (Carton et al., 2014). A vision takes values to life while values offer meaning to a vision, given that individual organizational members process the two types of messages in the same way (Carton et al., 2014).

In the corporate sustainability literature, 'core value' has been emphasized throughout (Collins and Porras, 1994; Ouchi, 1979; Van Marrewijk and Werre, 2003; Wijethilake, 2017), possibly because it helps organizations to go through conditions of ambiguity and uncertainty (Ouchi, 1979). According to Collins and Porras (1994), p.73, core values are defined as the "central and enduring tenets of the organization". They are the "glue that holds an organization together as it grows, decentralizes, diversifies and expands". With intrinsic meaning and importance, core values infiltrate organizational members' day-to-day behaviors. Given the definition and function, we regard core values as shared values in the present theory development since shared values by organizational members, once internalized, can make sure that organizational members want what they ought to want, and behave as they ought to behave (Nohria and Ghoshal, 1994; Wijethilake, 2017).

In our present theory building, core values are organizational values that draw emotional commitment among organizational members to corporate sustainability (Howell et al., 2012). Initially, aspirational values may be the starting set of organizational values, and overtime can transform into core values when the influence of aspiring values on the behavior of organizational members supersedes that of most other values in the organization (Bourne and Jenkins, 2013). Organizational members are motivated by these core values while they are doing their job. In this process, organizational members become even more emotionally committed. Core values have intrinsic meaning that draws emotional commitment from organizational members (Avery, 2005; Ouchi, 1979). The criticality of shared organizational values among organizational members is underlined by the assertion that a congruence or a cultural fit between organizational values and personal values of employees is critical to corporate sustainability (Bertels et al., 2010; Galpin et al., 2015; Kantabutra and Ketprapakorn, 2020).

Conceptually, frequently mentioned organizational values required for organizational sustainability include altruism (Florea et al., 2013; Ullah et al., 2016), virtues (Avery and Bergsteiner, 2020; Suriyankietkaew, 2019), ethics (Avery and Bergsteiner, 2020; Linnenluecke and Griffiths, 2010), responsibility for the society and the environment (Ferro-Soto et al., 2018; Paraschiv et al., 2012), adaptability (Costanza et al., 2016; Lim et al., 2016), and innovation (Avery, 2005; Suriyankietkaew, 2019). Business sustainability studies in the West and in Asia have revealed common corporate values driving business sustainability (Avery, 2005; Suriyankietkaew, 2019). In the West, these shared values are genuine concern for the society and environment, ethics, and innovation. In Asia (Avery and Bergsteiner, 2020; Suriyankietkaew, 2019), there is an emphasis on virtues such as sharing, perseverance, prudence and moderation as sustainability values. These virtuous values help companies to survive in times of crisis, enabling them to rebound and often become even stronger (Avery and Bergsteiner, 2020). Frequently, the social and environmental responsibility is integrated in the innovation process that eventually leads to social and environmental innovation, reflecting the sustainability assumptions.

6.2.3. Communication

In theory building, we need to understand how sustainability vision and its supportive values theoretically affect members of an organization and subsequently corporate sustainability, the process knowledge

(Dubin, 1976). Research by Lencioni (2002) reveals a gap between stated values and the cultural reality on the ground in most organizations, pointing out that corporate practices often conflict with stated values. Warrick (2017) suggest that, to close the gap, effective communication is key. Endorsing this view, our literature review indicates that scholars wildly regard vision and values communication as a key factor influencing sustainability implementation (Dubey et al., 2017; Engert and Baumgartner, 2016; Kantabutra, 2020). Since scholars often discuss both vision and values communication together, the literature is reviewed as such.

Derived from the conceptual and empirical literature, five core approaches for vision and values communication are commonly agreed by scholars: vision and values statements, leadership communication, role modelling, shared events and organizational hierarchy. Each approach, its supporting scholars and supportive findings are summarized in Table 3 below.

We also highlight in this section the specifics of leadership in an organizational setting that perform a pivotal role in creating and maintaining an organizational culture.

In terms of vision statement, prior research indicates the need for a firm to develop a vision statement as a communication instrument that facilitates the vision transferring process among employees (Ekpe et al., 2015). Baum et al. (1998) study on 183 CEOs, adopting a longitudinal study, found that vision statements enhance leaders' ability to articulate their vision and help to convey accurate vision messages to their employees. It was discovered that vision as communicated by store leaders helps to improve sustainability performance among retail businesses in Thailand (Vongariyajit and Kantabutra, 2021).

In terms of values statements, since values are a part of organizational culture (Daft, 2014) and values statements embody values, a values statement reflects organizational culture. Many scholars regard an organization's values statement as a core pillar of organizational culture and consider the values statement as a cultural decision-making instrument (2005). According to Ortega-Parra and Sastre-Castillos (2013) research on 216 business leaders, clear values statements enhance organizational recognition of core values, which allows the leaders to share the right set of beliefs. When organizational members share the right set of beliefs, a strong organizational culture is reinforced. Bourne et al. (2019) study that mapped values statements of 554 organizations in the UK and USA also reveals that effective values statements influence

Table 3
Summary of vision and values communication approaches.

Vision and value communication approach	Scholars	Collective findings
Vision and values statements	Allison, 2019; Baum et al., 1998; Christenson and Walker, 2004; Kirkpatrick, 2017	Vision and values statements are effective tools in creating a shared vision and shared values.
Communication through leaders	Andersson et al., 2005; Jin and Drozdenko, 2010; Lencioni, 2002; Shamir et al., 1994; Venus et al., 2019	The powerful language used by leaders to communicate enable followers to focus on the future and follow a set of core values.
Role modelling	Baum et al., 1998; Andersson et al., 2005; Friedman and Lobel, 2003; Thorbjørnsen and Supphellen, 2011	Role modelling enhances the commitment among organizational members to vision and/or core values.
Shared events	Abdi et al., 2018; Chillakuri, 2020; Lencioni, 2002; Levin, 2000; Naqshbandi and Jasimuddin, 2018	Shared events make it easier to communicate and transmit vision and/or core values to create emotional commitment among organizational members.
Organizational hierarchy	Baum et al., 1998; Lencioni, 2002; Chai et al., 2017a; Larwood et al., 1995; Sy et al., 2005	Organizational hierarchy can be a tool to communicate vision and/or values.

employees' commitment and behavior as a result of organizational fit. The study also suggests that organizations make sure such a values statement is accessible and promote it continuously. It can be drawn that a values statement is a form of cultural communication to strengthen an organizational culture. A values statement potentially signals to potential stakeholders of the firm the corporate identity as reflected in its values.

When it comes to leadership communication, Mayfield et al. (2015) studied leaders' vision communication based on motivational language theory to discover the strategies used by top executives to produce and communicate their vision as well as related values to increase corporate performance. Motivational language consists of three aspects: definition, direction, and empathy required to offer support and understanding to all stakeholders (Mayfield et al., 2015). Their analysis of vision and value messages in practice reveals that some thriving companies genuinely used empathetic wording to create their strategic vision and value communication. Venus et al.' (2019) study on 44 managerial employees found that leaders have a crucial role in vision communication and the frequency of vision communication by leaders also affects employee behaviors and attitudes in working with the organization.

In reference to leadership role modelling, Gehman et al. (2013) found that organizational members' values are generally developed from their leaders' values via leaders' practice and circulating values discourse. Leadership modelling is among the strongest shapers of organizational culture. How leaders act and carry out things, the values and beliefs that they espouse, and the transformations they make set the example for organizational members to follow. A study from Kottke and Pelletier (2013) also reveals that, top managers' and supervisors' perceived ethics by organizational members were significantly correlated to their behaviors in the organization, leading to an ethical culture. The decision-making behaviors and internal interaction between members of the organization are influenced by the perceptions.

In relation to shared events, Hagen (2008) reveals that stories showing how an organization grows inspire its employees to act according to the ideology. A sustainable firm gives importance to a simple story that can be frequently retold to allow organizational members to get used to it. Endorsing this view, Orr and Bennett (2017) discovered that storytelling can be used to evoke emotion among organizational members and provide them with a creative method for organizational sensemaking. A shared event here is when each meeting is begun with sharing in the meeting a concise success story of sustainability. Storytelling has been found effective at a large conglomerate setting in communicating vision and values throughout the entire conglomerate, and gaining emotional commitment and citizenship behavior among organizational members for over a century (Kantabutra, 2021).

When it comes to communication through organizational hierarchy, top-level leadership is responsible for analyzing and interpreting in this environment, formulating and conveying vision and values to all stakeholders (Daft, 2014). Vision was found to be critical to inspiring motivation among organizational members in this kind of context (Stam et al., 2010). It is universally accepted that top management are primarily accountable for the development of a vision and its communication, but the mid-level managers can put the vision into practice. Mid-level managers are in charge of directing organizational members in their unit toward the attainment of the vision. Their duties also include hiring, assessing, and enhancing their subordinates. Chai et al. (2017b) found that power distance and organizational structure significantly affect how employees shared organizational vision and values. An organizational structure should be aligned with a vision (Daft, 2016). Top leaders should create shared vision and values along the hierarchical organizational structure, by which mid and low-level managers are allowed to play a pivotal role in sharing organizational vision and values in their organization. The participation of mid-level managers is important for ensuring the accuracy and unity of corporate communication from the top to the bottom of the corporate hierarchy.

The literature review in this section suggests that cultural communication channels are critical in sharing organizational vision and values and gaining affective commitment to the vision and values from organizational members.

6.3. Aligning people management subsystem

In addition to the Values and Beliefs subsystem, the sustainability organizational culture system also includes another subsystem called Aligning People Management to ensure that at any given moment the organizational culture is widely shared. Our literature review indicates that sustainable enterprises have a people management system that helps to ensure the continuation of their strong organizational culture (Avery and Bergsteiner, 2011; Suriyankietkaew, 2019). Quite contradictory to the prevailing people management approach, the system starts with a strict recruitment standard, heavy investment in organizational members, values-based performance evaluation, succession planning and internal promotion, and a policy to avoid laying off (Avery and Bergsteiner, 2020).

In terms of recruitment, sustainable enterprises have a selection process to ensure that every new employee share the organizational vision and values. They also measure the performance of their employees not only by productivity but also by the employees' behaviors consistent to the values. Sustainable enterprises also heavily invest in their organizational members to attract them to stay on and contribute to the success of the enterprises. Given this reason, a layoff is avoided. To ensure their cultures continue in the future, they identify successors from within the enterprises. These successors are not only high performing, but also share the vision and values. These practices contribute to maintaining a strong organizational culture over time (Avery and Bergsteiner, 2020).

It must be noted that the values and beliefs subsystem is where organizational members who largely disagree with the vision and values exit to the external environment from the sustainability organizational culture system. On the other hand, those who share and receive positive, quality feedback on their performance and behaviors strengthen shared vision and values (Boehnke et al., 2003), promote trust in leaders (Wang et al., 2016), develop long-term relationship within the organization (Markham et al., 2010), and improve their commitment to stay with the organization (Kelloway et al., 2000).

Communicated organizational values trigger and steer the personal and work behaviors of those members who are emotionally committed to and share the organizational vision. Overtime, these personal and work behaviors are encapsulated in organizational practices (Denison and Mishra, 1995; Florea et al., 2013). Both sustainability vision and values provoke affective commitment among organizational members who then drive corporate sustainability practices (Abbott et al., 2005; Schwartz and Bardi, 2001). The next section reviews both theoretical and empirical literature on corporate sustainability practices as endorsed by the sustainability organizational culture models of Baumgartner (2009) and Bertels et al. (2010). The critical role of the cleaner production practice is also highlighted in the next section.

6.4. Corporate sustainability practices

The output from the Values and Beliefs and Aligning People Management Subsystems is organizational members emotionally committed to the Sustainability Vision and Values. At the artifact level, these affectively committed organizational members in theory perform their tasks by adopting the corporate sustainability practices that have been developed over time in response to the changing external environment including different institutional pressures.

Our literature review reveals only one holistic approach to corporate sustainability practices (Kantabutra and Ketprapakorn, 2020), grounded upon eight well-recognized theories and concept. These practices are

Perseverance, Geosocial Development, Moderation, Resilience Development and Knowledge Sharing. To demonstrate the inclusiveness of the five practices, we integrate the various existing sustainability practices such as cleaner production, eco-innovation, sustainable/green supply chain management, and risk and change management with the holistic corporate sustainability practices as shown in Table 4 below. We outline

each practice, its subpractices, its supportive theories/concept, key factors to corporate sustainability, sustainability culture drivers, impact on corporate sustainability and relevant existing practices.

Driven by the sustainability vision and perseverance, social and environmental responsibility values, the Perseverance practice suggests that members of the organization persevere to continuously develop

Table 4
Summary of corporate sustainability practices.

Practice	Core subpractices	Supportive theories/concept	Key factors to corporate sustainability	Sustainability culture drivers	Impact on corporate sustainability	Relevant existing practices
Perseverance	Corporations promote members who continuously improve processes, services and products for their wide range of stakeholders.	**Self-determination theory** by Deci and Ryan (2000)	Self-motivation among organizational members.	Sustainability vision, values of perseverance, social and environmental responsibility.	Business continuity despite great difficulties; Enhanced capacity to bring about competitive performance and to continue a market leadership.	**Eco-innovation** (Arranz et al., 2020; Díaz-García et al., 2015; Fernando and Wah, 2017; Fussler and James, 1996); **New product development** (Cooper, 2019; Gmelin and Seuring, 2014; Kalish et al., 2018; Malek et al., 2020); and **Cleaner Production** (Leong et al.,2021; Haines-Gadd et al., 2021)
Geosocial Development	Corporations integrate social and environmental responsibility in their entire operation and genuinely take care of their wide range of stakeholders.	**Stakeholder theory** by Freeman (2010), **Sustainable Leadership theory** by Avery (2005), **Paradox theory** by Smith and Lewis, 2011	Competitive advantage via satisfying stakeholders' interests.	Sustainability vision, innovation, and social and environmental responsibility values.	Improved capacity to bring about competitive performance and ensure crises, and to continue a market leadership.	**Sustainability reporting** (Bebbington and Unerman, 2018; Calabrese et al., 2016; Ehnert et al., 2016; Kuzey and Uyar, 2017; Manetti and Bellucci, 2016; Rudyanto and Siregar, 2018; Safari and Areeb, 2020);**Sustainable supply chain management** (Hong et al., 2018; Hussain and Malik, 2020; Kot, 2018; Mardani et al., 2020; Mathivathanan et al., 2018; Saberi et al., 2019; Seuring and Müller, 2008); and **Cleaner Production** (Hens et al., 2018)
Resilience Development	Corporations always monitor and invest to prepare for change.	**Complexity theory** by Lewin (1992) and **Organizational Resilience theory** by Kantabutra and Ketprapakorn (2021a)	Corporate agility via self-governing members while keeping overall organizational coherence.	Sustainability vision, values of perseverance and prudence.	Enhanced capacity to effectively respond to internal and external challenges.	**Risk management** (Bundy et al., 2017; Gilpin and Murphy, 2008; Lai and Wong, 2020; Pearson and Clair, 1998); **Change management** (Benn et al., 2006; Cameron and Green, 2019; Doppelt and McDonough, 2017; Hayes, 2018; Sroufe, 2017), and **Cleaner Production** (Cheung et al., 2015; Mou et al., 2021; Sweetapple et al., 2019).
Moderation	Corporations seek to balance between long-term and short-term performance.	**Sustainable Leadership theory** by Avery (2005) and **Paradox theory** by Smith and Lewis, 2011	Prudent management of risks and opportunities at the operational and policy levels, allowing the corporations to become less prone to ad hoc hostile events.	Sustainability vision, values of prudence, moderation, social and environmental responsibility.	Enhanced capacity to go through difficult times.	**Risk management** (Bonini and Görner, 2011; Krysiak, 2009; McAleer, 2020; Samimi, 2020; Stulz, 1996; Wong, 2014); and **Cleaner Production** (Hens et al., 2018).
Knowledge Sharing	Corporations share knowledge among organizational members and with external stakeholders.	**Knowledge-based theory** by Nonaka (1994), **Dynamic Capabilities theory** by Barney (1991), **Resource-based theory** by Teece et al. (1997), **Stakeholder Resource-based View** by Sodhi (2015) and Freeman et al. (2021), **Knowledge Management theory** by Tzortzaki and Mihiotis (2014), **Paradox theory** by Smith and Lewis, 2011 and **Coopetition concept** by Luo (2007)	Knowledge exchange leading to corporate innovation.	Sustainability vision, values of social and environmental responsibility, and generosity.	Enhanced capacity to bring about competitive performance and to continue a market leadership.	**Knowledge management** (de Guimaraes et al., 2018; Evangelista and Durst, 2015; Ferreira et al., 2018; Lopes et al., 2017; Martins et al., 2019; Ode and Ayavoo, 2020); and **Cleaner Production** (Rumanti et al., 2021).

procedures, services, and products for their stakeholders (Kantabutra and Ketprapakorn, 2020), endorsed by the existing eco-innovation, new product development, and cleaner production practices. The cleaner production practice also includes the circular economy concept in which raw materials and energy are made to circulate for longer, thus contributing to saving virgin materials and energy and expanding the interest by including biomaterials circulation and potential recovery (Leong et al., 2021; Haines-Gadd et al., 2021). In line with the theory of Self-determination (Deci and Ryan, 2000), organizational members are determined and motivated to carry on by themselves, despite great difficulties (Kantabutra and Ketprapakorn, 2020). The Perseverance practice helps to ensure business continuity, improve organizational capacity to bring about competitive performance and to retain a market leadership (Kantabutra and Ketprapakorn, 2020).

Informed by the theory of Stakeholder (Freeman, 2010) and the Sustainable Leadership theory by Avery (2005), the Geosocial Development practice, driven by the vision and values for sustainability, suggests that companies invest in keeping their stakeholders satisfied and assimilate concerns for the society and the environment in their business practice (Kantabutra and Ketprapakorn, 2020), in line with the existing practices of sustainable/green supply chain management, cleaner production and sustainability reporting. The Geosocial Development practice effectively responds to the advancement of "Cleaner Production" as a concept and a practice to include responsibilities for economic performance, the environment and social issues such as human rights, trade ethics, and community involvement (Hens et al., 2018). Satisfying stakeholders brings competitive advantage to the companies. The Geosocial Development practice helps to improve organizational capacity to bring about competitive performance and prevent crises, and to sustain a market leadership (Kantabutra and Ketprapakorn, 2020).

As a contribution of the present study, we strengthen the theoretical foundation of the Geosocial Development practice by incorporating the Paradox theory (Smith and Lewis, 2011) asserting that corporations must confront tensions simultaneously to achieve long-term sustainability (Quinn and Cameron, 1988; Smith and Berg, 1987). Since sustainable corporations view themselves as part of a larger network of stakeholders (Kantabutra and Ketprapakorn, 2020), only all stakeholders in the network can help to support the corporations to solve problems and to secure corporate survival so these corporations are required to keep all stakeholders satisfied. To do so, the corporations are required to simultaneously manage the diverse demands among their stakeholders over time.

The Resilience Development practice, driven by sustainability vision, prudence and perseverance values, suggests that companies anticipate and prepare for change, bringing about organizational agility since organizational members are self-governing while sustaining overall organizational coherence (Kantabutra and Ketprapakorn, 2020), consistent to the existing risk, cleaner production and change management practices. The practice also involves identifying organizational susceptibilities and different capabilities and prioritize them while formulating strategies to improve organizational consciousness of operating environment and allow for organizational capacity to confront threats and challenges, thus improving both organizational adaptive and buffering capacities over time (Kantabutra and Ketprapakorn, 2021a). In line with Complexity theory by Lewin (1992), the Resilience Development practice obviously helps to improve organizational competence to respond to internal challenges and those introduced by the environment (Kantabutra and Ketprapakorn, 2020). As part of the Resilience Development practice, cleaner production has contributed to ensuring business resilience. Reducing energy and material consumption helps organizations to become less vulnerable to sudden shocks (Cheung et al., 2015) and improves their resilience prospect through preserving natural capital (Mou et al., 2021) and reducing waste and emissions (Sweetapple et al., 2019).

Driven by sustainability vision, values of prudence, moderation, social and environmental responsibility, the Moderation practice suggests companies to maintain a balance of making profits between the short and long run via prudent management of policy and operational risk and available prospects (Kantabutra and Ketprapakorn, 2020), endorsed by the existing practices of risk management and cleaner production where the use of an integrated environmental strategy to minimize risks to humans and the environment and improve processes, products, and services to increase efficiency is advocated (Hens et al., 2018). In line with the Sustainable Leadership theory (Avery, 2005), the Moderation practice helps to enhance organizational capacity to go through difficult times (Kantabutra and Ketprapakorn, 2020).

Similarly, the Paradox theory can be used to strengthen the theoretical ground of the Moderation practice. Being moderate, sustainable corporations seek to simultaneously balance between short- and long-term results (Kantabutra and Ketprapakorn, 2020). Realizing that being short-sighted can cause a lot of damage, corporations that do not manage for short-term gain are perceived as poor performers (Kantabutra and Thepha-Aphiraks, 2016) as they are pressured by investors to take a short-term perspective. Concurrently, they are required to develop organizational slack, a cushion of actual or potential resources that allows themselves to adapt timely to internal and external pressures (Bourgeois, 1981), by investing in resources and capabilities that may not have an immediate pay-off (Levinthal and March, 1981). Indeed, they are required to manage the tension between maximizing short-term profits and mortgaging the future long-term position (Kennedy, 2000).

The Knowledge Sharing practice, driven by sustainability vision, values of generosity, social and environmental responsibility, suggests companies share knowledge within the organization and with external stakeholders, including competitors (Kantabutra and Ketprapakorn, 2020). Endorsed by the existing practices of knowledge management and cleaner production, such knowledge exchange leads to corporate innovation. The Knowledge Sharing practice is in line with the open innovation that creates an environmentally friendly production process in the context of cleaner production (Rumanti et al., 2021). Supported by Nonaka's (1994) Knowledge-based theory by Nonaka (1994), Dynamic Capabilities theory by Barney (1991), the Knowledge Management theory by Tzortzaki and Mihiotis (2014) and Coopetition concept by Luo (Luo, 2007), the Knowledge Sharing practice helps to improve organizational capacity to bring about competitive performance and to continue a market leadership.

As another contribution, we have theoretically strengthened the Knowledge Sharing practice by incorporating the Resource-based View (Teece et al., 1997), the Stakeholder Resource-based View (Sodhi, 2015; Freeman et al., 2021) and the Paradox theory (Smith and Lewis, 2011). Under these three views, all competitor stakeholders are treated on a par with each other. There is a balance between competition and cooperation among them, in which contradictory yet interwoven demands persist simultaneously over time (Smith and Lewis, 2011). Through knowledge sharing, each corporation develops distinctive capabilities that allow it to stand out and survive in the market (Dierickx and Cool, 1989).

Since the integrated theory of sustainability organizational culture is required to include the outcome knowledge from adopting the culture (Dubin, 1976) or the output from the sustainability organizational culture system (Von Bertalanffy, 1973) to become a theory, we review how sustainability performance, as a solution to deal with the sustainability problems assumed by our theory, is measured in the following section.

6.5. Corporate sustainability performance

In our theory, corporate sustainability performance is considered as the output from the system to the external environment. Based on our sustainability assumptions, the corporate sustainability performance provides a solution to the sustainability problems.

In measuring corporate sustainability performance, many scholars support the view that economic success should not be recognized as the only one indicator for assessing organizational, longstanding determination. The sole focus on economic success has caused the sustainability problems (Elkington, 1997). Sustainable success indeed suggests the successful fulfillment of corporate stakeholders' needs (Fonseca et al., 2016; Kannan, 2018; Norman and MacDonald, 2004).

With no generally approved measurement of corporate sustainability (Costanza et al., 2016; Holden et al., 2014; Miola and Schiltz, 2019; Parris and Kates, 2003), corporate sustainability is thus usually measured by the Triple Bottom Line (TBL) outputs (Elkington, 1997; Newport et al., 2003). The Triple Bottom Line concept is based on the Stakeholder theory (Freeman, 2010) that, to drive a business organization toward a sustainable success, the business organization ought to measure its organizational performance by taking into consideration its stakeholders such as governments and communities who demand a clean environment, not just employees, customers and suppliers. The Triple Bottom Line concept proposes the idea of balancing among the social, environmental and economic prosperity (Glavas and Mish, 2015; Westerman et al., 2020), consistent to the sustainability assumptions discussed earlier.

Based on the General Systems Theory (Von Bertalanffy, 1973), corporate sustainability performance also acts as feedback to the sustainability organizational culture system. A balance among the three sustainability performance domains in turn validates the sustainability assumptions (Schein, 1992) since it responds effectively to the sustainability problems. Overtime, the sustainability assumptions become shared basic assumptions driving the sustainability organizational culture (Schein, 1992) via strengthening the shared sustainability vision and values. These Triple Bottom Line outputs further enhance the affective commitment to corporate sustainability among members of the organization (Kantabutra and Ketprapakorn, 2020), allowing the sustainability organizational culture system to reach a new equilibrium. We adopt the Triple Bottom Line concept in measuring how well a company performs in terms of sustainability performance in the present theory development.

After the relevant literature on the elements of the sustainability organizational culture system is critically reviewed, we construct a coherent theory of sustainability organizational culture, taking into consideration the reviewed culture components and their relationships,

and all limitations of the existing models introduced earlier. Its supportive model is also discussed in the next section.

7. Integrated theory of sustainability organizational culture

In this section, we incorporate the elements of the sustainability organizational culture system into an interim theory of sustainability organizational culture and its supportive model (Von Bertalanffy, 1973) as exhibited in Fig. 1 below.

In developing the theory, we follow the General Systems Theory in identifying inputs, throughputs and outputs (Von Bertalanffy, 1973) and also the essential ingredients of a simple theory (Whetten, 1989): 'what', 'how' and 'why'. Structurally, the sustainability organizational cultural theory elements are categorized according to Schein's (1997) three levels of a culture: common basic assumptions, beliefs and values, and artifacts.

The external environment encompasses all elements outside the system that affect all or part of the system, including institutions such as the government, professional associations, public opinion, or the media (Meyer and Rowan, 1977). These institutions put a coercive, mimetic or normative pressure, each of which differently influences the rate at which sustainable development practices diffuse among corporations (Jennings and Zandbergen, 1995), on the corporations to conform to institutionalized norms of acceptability.

Next, human resources from the external environment is input into the sustainability organizational culture system as organizational members. With knowledge about the sustainable development problems from the external environment, they next begin to learn about basic assumptions and share them. The shared basic assumptions in our model include three core assumptions that (a) any business is an entity functioning within the society, (b) an imbalance among the economy, society and environment exists, and (c) a balance among them leads to corporate sustainability. In response to the prevailing sustainability problems, these assumptions are the deeply embedded, unconscious basic assumptions or the essential core of the sustainability organizational culture (Schein, 1997).

After the sustainability assumptions, the organizational members enter into the values and beliefs subsystem. Within this subsystem, sustainability vision and values, the next cultural level in our model, function as norms and rules that the organizational members use to depict
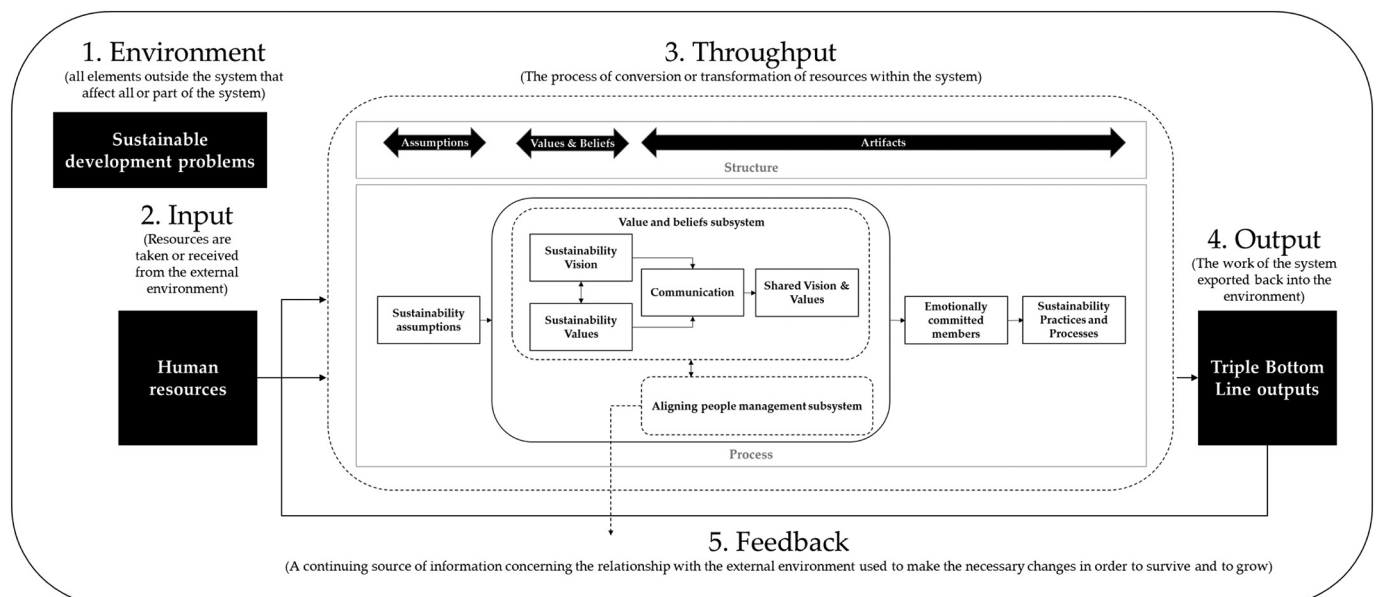

Fig. 1. Sustainability organizational culture model.

the culture to themselves and others (Schein, 1997). Responding to the sustainability assumptions, the sustainability vision contains references to stakeholder satisfaction imagery (Kantabutra, 2020). Such vision content is directly driven by the sustainability assumptions. The sustainability values of virtues, innovation, accountability for the environment and the society are driven by the sustainability assumptions. The social and environmental responsibility is clearly driven by the sustainability assumptions. With the shared sustainability assumptions, the innovation value here means innovating to improve the society and the environment. Specifically in terms of virtues, virtuous values (e.g., ethics, moderation, generosity, perseverance and prudence) are driven by the sustainability assumptions since, in Aristotle's model of society, virtues as the vehicle to ascertain the individuals' interests as a whole are in congruence with what is considered good for the society and the environment (Grant and Schwartz, 2011). Acting virtuously contributes to the flourishing of one's own, the surrounding society and the environment (Arjoon, 2000; Cooper and James, 2017; Solomon, 2004), eventually creating a balance among the economy, society, and environment. In such a process, the sustainability assumptions are validated.

It must be noted that initially the sustainability values begin in a form of aspiring values. Overtime, when the influence of aspiring values on the behavior of organizational members supersedes that of most other values in the organization, the aspiring sustainability values transform into shared or core sustainability values (Lencioni, 2002).

Structurally, the last cultural level in our model is artifacts, the very tangible overt manifestations of the sustainability organizational culture (Schein, 1997). Cultural artifacts in our model include communication channels for sustainability vision and values, affectively committed members of the organization, aligning people management subsystem, and practices for corporate sustainability and sustainability performance. The sustainability assumptions, vision and values are interwoven in the organizational fabric via these cultural artifacts.

As part of the values and beliefs subsystem, when sustainability vision and values are organizationally shared among members via the communication channels of written statements, leadership, role modelling, shared events and organizational hierarchy, the members of the organization become affectively committed to the sustainability vision and values (Avery, 2005; Kantabutra, 2020; Ouchi, 1979; Howell et al., 2012). As the cultural level of artifacts, the emotionally committed organizational members then perform their roles according to the corporate sustainability practices of Perseverance, Geosocial Development, Resilience Development, Moderation and Knowledge Sharing.

The Perseverance practice is based on the vision for sustainability and the specific sustainability value of perseverance, while the practice of Geosocial Development is driven by the sustainability vision, and the social and environmental responsibility, and innovation values. The emotionally committed members of the organization who share the sustainability vision and values of prudence and perseverance perform their tasks, the practice of which is called Resilience Development. Emotionally committed to the sustainability vision and values of moderation, prudence, social and environmental responsibility, organizational members perform their tasks, the practice of which is called Moderation. The practice of Knowledge Sharing is driven by the vision for sustainability and values of social and environmental accountability, and generosity The corporate sustainability performance is the direct results from these corporate sustainability practices.

Reciprocally, when the sustainability performance is clearly evident, the sustainability assumptions, sustainability vision and values, and the practices are validated and reinforced as the correct way to deal with the sustainability problems. In theory, reciprocal relationships among the three cultural elements of sustainability assumptions, sustainability vision and values, and artifacts exist. They coexist and reinforce each other within the sustainability organizational culture system. Informed by the General Systems Theory (Von Bertalanffy, 1973), the reciprocal relationship between the corporate sustainability performance and other elements of the sustainability organizational culture system is

called the feedback loop. When sustainability assumptions are validated and thus strengthened, the sustainability vision and values, and artifacts are also strengthened, allowing the whole sustainability organizational culture system to reach a new equilibrium.

Our theory includes the aligning people management subsystem as part of the artifacts level of the cultural level. Driven by the sustainability vision and values, this subsystem comprises an approach to recruit, evaluate and promote organizational members, and to identify successors to reinforce emotional commitment to corporate sustainability among organizational members. It also includes heavy investment in organizational members to retain them and thus a policy to avoid layoff. This aligning people management subsystem is included in our theory to ensure that, at any given moment, the sustainability assumptions, vision and values of the organization and those of individual organizational members are always aligned.

We note that our Sustainability Organizational Culture theory is consistent with Baumgartner's (2009) Visionary strategy that focuses on the issues of sustainability throughout the entire business activities. We extend Baumgartner's (2009) sustainability culture model by integrating sustainability vision as an element of the sustainability organizational culture model. In a similar fashion, our theory here extends the Linnenluecke and Griffiths' (2010) model by pointing out a specific set of values as Open Systems values.

Our sustainability organizational culture theory is also in various ways consistent with the model by Bertels et al. (2010). To be precise, our communication of the sustainability vision and values is in line with the Fostering Commitment practices since they develop emotional commitment among organizational members. While Bertels et al. (2010) model emphasizes 'hard' control in Clarifying Expectations practices by establishing rules and procedures regarding sustainability, our theory emphasizes 'soft' control by setting up a sustainability vision and sustainability values as corporate expectations. In particular, our practices of Perseverance, Knowledge Sharing and Geosocial Development are also consistent with Bertels et al. (2010)'s practices of Building Momentum and Instilling Capacity for Change where a culture of sustainable innovation is promoted.

Although not all bona fide theories require propositions (1989), when the purpose of a theory building is to present a new theoretical position as in the case of the present study, propositions can potentially increase the likelihood that future investigations will conduct valid examinations of core theoretical arguments, refining the focal theory in the process. Informed by the model, we advance the theoretical propositions below, as an account of the social process, for future theory refinement.

Theoretical proposition #1:	Sustainability assumptions lead to sustainability vision
Theoretical proposition #2:	Sustainability vision leads to aspiring sustainability values
Theoretical proposition #3:	Sustainability vision improves emotional commitment among members of the organization to corporate sustainability via the communication channels
Theoretical proposition #4:	Aspiring sustainability values improve emotional commitment among members of the organization to corporate sustainability via the communication channels
Theoretical proposition #5:	Sustainability vision and aspiring sustainability values lead to the adoption of the practices of Perseverance, Resilience Development, Geosocial Development, Moderation and Knowledge Sharing among organizational members via their affective commitment to corporate sustainability

Theoretical proposition #6: Affectively committed members of the organization improve corporate sustainability performance via the adoption of the practices of Perseverance, Geosocial Development, Resilience Development, Moderation and Knowledge Sharing.

Theoretical proposition #7: Corporate sustainability performance improves the emotional commitment to corporate sustainability among members of the organization, which in turn validates the sustainability assumptions

Theoretical proposition #8: The validated sustainability assumptions validate the sustainability vision

Theoretical proposition #9: The validated sustainability vision enables the aspiring sustainability values to become core sustainability values

Theoretical proposition #10: Core sustainability values improve emotional commitment among members of the organization to corporate sustainability via the communication channels

Theoretical proposition #11: The validated sustainability vision and core sustainability values lead to the adoption of the practices of Perseverance, Resilience Development, Geosocial Development, Moderation and Knowledge Sharing among organizational members via their improved emotional commitment to corporate sustainability

Theoretical proposition #12: Culture-reinforcing people management practice improves emotional commitment among members of the organization to corporate sustainability

Through the development of these propositions, we have answered the two research questions by identifying the components of organizational culture that is particularly productive in organizations that pursue sustainability and explaining how and why they are related by using the literature.

8. Managerial implications

Corporate leaders are aware of benefits of a strong sustainability organizational culture, one of which is organizational resilience (Avery and Bergsteiner, 2020). As Lewin (Lewin, 1951 p.169) indicates "there is nothing more practical than a good theory", we draw from our proposed theory some practical implications for corporate leaders. As illustrated in Fig. 2 below, corporate leaders should start with making their organizational members aware of the sustainability problems (e.g., climate change) the world is facing so that they can understand and accordingly develop the shared basic sustainability assumptions discussed earlier.

They should then identify their sustainability vision and ascertain that their vision statement is characterized by the seven vision attributes and contains reference to improving stakeholder satisfaction. An effective vision statement that facilitates the vision sharing process should contain between 11 and 22 words, point directly at an overarching goal, contain a long-term perspective of the organization, be inclusive to all organizational interests and stable, and challenge and inspire organizational members.

They should identify supportive sustainability values that include innovation, virtues, and genuine concern for the society and the environment. Specific virtues to focus are prudence, moderation, perseverance, and generosity. Vision and values for sustainability should be regularly shared in the entire organization to ascertain a high level of emotional commitment among members of the organization via such communication channels as vision and values statements, leadership communication, role modelling, shared events, and organizational hierarchy. Corporate leaders at all levels should be trained on how to communicate the sustainability vision and values. Other organizational members should also be trained on how to use the sustainability vision and values to guide their daily decision making. In particular, they should be trained on how to interpret the sustainability vision to make it relevant to their own work.

Corporate leaders are required to monitor and manage organizational commitment to sustainability among organizational members possibly via a workplace attitudes survey and manage their organizational commitment accordingly. One way to ensure a consistently high degree of their organizational commitment is to adopt the aligning people management practice concerning recruitment, promotion, and succession planning for the 'right' persons. In terms of recruitment, they should make sure that new recruits share the sustainability vision and values. To continue the culture, they should identify successors who share the sustainability vision and values and promote them. Finally, they should invest heavily in their organizational members and avoid laying them off even in a time of financial difficulty.

To infuse the sustainability assumptions, vision and values in their entire organization, corporate leaders should adapt the sustainability
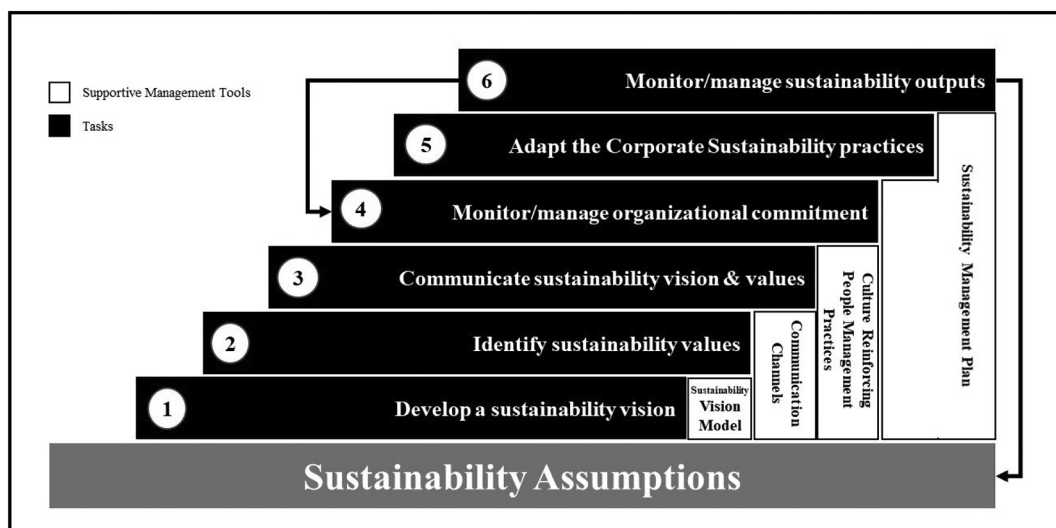

Fig. 2. Sustainability organizational culture development framework.

practices of Perseverance, Geosocial Development, Resilience Development, Moderation, and Knowledge Sharing according to their context. In doing so, they can consider developing a Sustainability Management Plan outlining sustainability objectives, expected results, sustainability performance indicators and responsible organizational units. An example of such as plan is shown in Table 5 below. Based on the relevant existing practices in Table 4, corporate leaders can conveniently map their business practices with these five sustainability practices.

In the Sustainability Management Plan, the Triple Bottom Line results are to be identified, monitored and managed. Once the target results are met, the organizational members should be informed and rewarded accordingly since such an approach will not only strengthen their commitment to sustainability, but also demonstrate to them that what they have done as part of the Sustainability Management Plan has worked well enough to be considered valid. Corporate leaders at all levels should be trained on how to communicate such a success to continuously make a positive impact on organizational commitment. Overtime, the residue of success will become part of the shared basic assumptions to pass on to new joiners as the common approach to see, consider, and sense in terms of the sustainability problems, nurturing the sustainability organizational culture further.

9. Future directions for theoretical refinement

As our proposed theory is only an interim struggle, the theory development process should continue by future studies when new empirical findings and emerging concepts become available. To assure theoretical robustness, researchers can consider validating our proposed theory to detect anomalies and warrant its practicality by adopting the Integrated Theory Building Methodology to explore the propositions in a real-world setting (Kantabutra and Ketprapakorn, 2020). Specifically, in terms of testing and reproducing the sustainability organizational culture model, future research may quantitatively test the model using data from business organizations from a variety of industries to determine if there is any anomaly. The main hypothesis here is that the more similar the assumptions, beliefs and values and practices of the sample business organizations to those in the model, the better the Triple Bottom Line outputs. Future studies should pay more

attention to the sustainability assumptions since they are presently understudied.

Given that a sustainability organizational culture is a precondition for corporate sustainability (e.g., Baumgartner, 2009; Kantabutra and Ketprapakorn, 2020), future research may adopt a cross-case analysis to qualitatively explore the propositions in sustainable business organizations to determine if there is any anomaly. To determine a sustainable business organization, future research may adopt a sustainable enterprise definition (Avery, 2005) that a sustainable enterprise is one that has organizational capacities to deliver a competitive performance, to endure economic and social difficulties, and to maintain a market leadership overtime.

Since a sustainability organizational culture is frequently said to be related to organizational resilience in the literature (e.g., Avery and Bergsteiner, 2020; Kantabutra and Ketprapakorn, 2021b), future research may enhance the sustainability organizational culture model by incorporating organizational resilience as the consequence of the balanced Triple Bottom Line outputs. Through this way, future research can further test the refined model in business organizations that have successfully gone through a crisis (e.g., Covid-19 pandemic).

A detected anomaly from future research will help theorists to advance a body of theoretical knowledge because understanding of the discovered anomaly may lead to a new relationship or even a new categorization that the theorists previously overlooked (Carlile and Christensen, 2005). The theorists can then refine the proposed theory of sustainability organizational culture, improving the theoretical robustness.

10. Conclusions

Given that the existing models on sustainability organizational culture (Table 1) lack key elements of organizational culture and theory components of process and outcome knowledge (Dubin, 1976), the present study fills in the theoretical gap in the literature by proposing an integrated theory of sustainability organizational culture as an interim struggle. Following a theory building approach, relevant literature is critically reviewed to identify relevant factors on sustainability organizational culture, their causal relationships, and theoretical and/

Table 5
An example of Sustainability Management Plan (adapted from Kantabutra, 2019, p.32).

Objectives	Responsible units	Expected results	Measures
Perseverance process			
To develop a perseverant workforce	Human Resources Department	Perseverant employees	Employee performance appraisal results
Resilience development process			
To continuously improve products and processes	R&D Department; Production Department; Human Resources Department	Innovative products and efficient processes	Number of new products launched; number of improved processes
To develop a good relationship with stakeholders	Marketing and Sales Department; Community Relations Department; Sustainable Development Department	Stakeholders satisfaction	Stakeholder satisfaction survey results
Moderation process			
To optimize profits	Marketing and Sales Department; Finance and Investment Department	Reasonable profits; reasonable investment and expansion	Total sales; relevant financial ratios
Geosocial development process			
To contribute to social development	Human Resources Department; Sustainable Development Department	Minimized social problems	Relevant indicators to what a company does such as number of complaints from surrounding community, number of corporate social responsibility activates and number of temples built
To contribute to environmental development	Human Resources Department; Production Department	Minimized environmental problems	Relevant indicators to what a company does such as waste ratio, percentage of water treated, percentage of CO2 release
Knowledge sharing process			
To share knowledge internally	Human Resources Department; Knowledge Management Department	Innovation	Number of innovative products or processes as a result of knowledge sharing
To share knowledge externally	Community Relations Department; Sustainable Development Department	Innovation; brand equity	Number of innovative products or processes as a result of knowledge sharing with external parties; brand survey results

or empirical reasons they are related. The study's key contributions are: (1) a comparative review of sustainability-productive organizational culture models; (2) sustainability assumptions, an under-studied topic, are identified and discussed; (3) a dynamic theory of sustainability organizational culture is introduced, containing sustainability assumptions, sustainability vision and values, vision, and values communication, emotionally committed organizational members, culture-reinforcing people management practices, corporate sustainability practices and sustainability performance; (4) a theoretical model and its associated propositions are developed for future research.

In terms of managerial implications, we have identified the following steps for corporate leaders to follow: developing a sustainability vision; identifying sustainability values; communicating the vision and values; monitoring/managing organizational commitment; adapting the Corporate Sustainability practices; and monitoring and managing sustainability outputs. We also provide them with the following sustainability management tools: sustainability vision model; communication channels; culture reinforcing people management practices and sustainability management plan.

Declaration of competing interest

No financial interests/personal relationships which may be considered as potential competing interests.

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