ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com

DOI https://doi.org/10.15463/gfbm-mib-2025-466

# Organizational Culture as a Driver of Sustainable Management Practices

### Dr. B. Nandhini

Assistant Professor, Department of Management Studies, Srm Madurai College for Engineering and Technology, Sivagangai, Tamilnadu, India mbalanandhini@gmail.com

#### Dr. N. Chitralekha

Assistant Professor, Department of Commerce (SFS), Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women, Chrompet, Chennai-600044, TN, India

### Dr. R. Mehala

Assistant Professor, PG Department of Commerce, Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women, Chrompet, Chennai-600044, TN, India

# Gayathri V

Assistant Professor, Department of Commerce (SFS), Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women, Chrompet, Chennai-600044, TN, India.

### To Cite this Article

Dr. B. Nandhini, Dr. N. Chitralekha, Dr. R. Mehala, Gayathri V. "Organizational Culture as a Driver of Sustainable Management Practices" *Musik In Bayern, Vol. 90, Issue 10, Oct 2025, pp 53-64* 

### **Article Info**

Received: 03-08-2025 Revised: 25-08-2025 Accepted: 22-09-2025 Published: 13-10-2025

#### **Abstract**

The growing emphasis on sustainability has redefined how organisations operate and measure success, moving beyond profitability to social and environmental responsibility. This study examines how organizational culture acts as a key enabler of sustainable management practices in organisations in Bengaluru. Drawing on Schein's Organizational Culture Theory and the Triple Bottom Line (TBL) framework, this study investigates how cultural dimensions, such as involvement, consistency, adaptability, and mission, influence economic, environmental, and social performance outcomes. A survey-based primary research design was adopted, and data were collected from 250 employees and managers across diverse sectors, including manufacturing, IT, banking, and education. Statistical analyses using SPSS (Version 26) involved descriptive statistics, reliability tests, correlation, multiple regression, and ANOVA to test the five hypotheses. The results confirmed that organizational culture significantly predicts

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

sustainability practices, with mission and adaptability emerging as the strongest predictors. Employee engagement was found to mediate the relationship between culture and sustainability, and significant sectoral differences were observed in the implementation levels. The study concludes that a sustainability-oriented culture reinforced by engaged employees and ethical leadership enhances organizational performance and long-term resilience. The findings contribute both theoretically and practically to understanding how culture-driven management fosters sustainable development in emerging economies.

**Keywords:** Organizational Culture, Sustainable Management, Employee Engagement, Triple Bottom Line, Leadership and Sustainability

### 1. Introduction

Sustainability has become a defining element of organizational success in the twenty-first century. Modern businesses are increasingly evaluated not only on their financial performance but also on their ability to balance economic growth, social responsibility, and environmental protection (Farooq et al., 2021; Shim et al., 2021). This integrated approach, captured by the Triple Bottom Line (TBL) framework, reflects a shift from profit-centric strategies to purpose-driven management practices. Organisations are now expected to embed sustainability principles into every aspect of their operations, ranging from resource utilisation and waste management to employee well-being and community development (Loviscek, 2021; Nica et al., 2025). However, while sustainability frameworks are widely discussed, the cultural foundations that enable organisations to internalise and operationalise sustainability remain underexplored, particularly in India.

Organizational culture, defined as the shared values, beliefs, and practices that shape employee behaviour (Schein, 2010), plays a crucial role in determining how effectively sustainability is integrated into managerial and operational systems(Jha et al., 2023; Uthman, 2024). A culture that promotes participation, innovation, and ethical responsibility enables employees to align their actions with the organisation's sustainability goals. Conversely, a culture emphasising short-term gains or a rigid hierarchy may hinder sustainability adoption by limiting creativity and collaboration(Assoratgoon & Kantabutra, 2023; Awashreh, 2025; Hudnurkar et al., 2022; Singh et al., 2018). Therefore, understanding how cultural dynamics influence sustainable management practices is essential for developing strategies that ensure long-term organizational success.

India's fast-growing economy and increasing awareness of environmental and social accountability have made sustainability a strategic imperative (Nica et al., 2025; Wang, 2025; Yadav & Jain, 2023). However, many organisations struggle to move beyond compliance-based sustainability to create authentic, value-driven practices. The Ministry of Corporate Affairs' National Guidelines on Responsible Business Conduct (NGRBC) advocate that sustainability should become a core part of corporate identity rather than a peripheral responsibility. (Assoratgoon & Kantabutra, 2023; Batista & Francisco, 2018) Despite this policy emphasis, research on how organizational culture shapes sustainability behaviours and practices in Indian organisations remains limited. Most prior studies have relied on secondary or case-based data, providing insufficient empirical evidence linking culture and sustainability outcomes.

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

Against this backdrop, this study empirically examines how organizational culture influences sustainable management practices in organisations located in Bengaluru, Karnataka. This study employs a survey-based primary data approach, collecting responses from employees and managers across sectors. By analysing the data using SPSS, this study identifies which cultural dimensions most strongly predict sustainability outcomes and how employee engagement mediates this relationship. The findings are expected to contribute to both academic theory and managerial practice by demonstrating that sustainability is most effective when it becomes an intrinsic part of the organizational culture, driven by leadership, shared purpose, and employee commitment. Ultimately, this study highlights that a strong, adaptable, and mission-driven culture is the cornerstone of sustainable organizational transformation.

# 2. Objectives of the Study

This study explores how organizational culture influences the adoption and effectiveness of sustainable management practices. Objectives were developed to provide a clear direction for empirical testing using survey-based primary data. The key objectives were as follows:

- 1. To identify the key dimensions of organizational culture that contribute to the implementation of sustainable management practices.
- 2. This study examines the relationship between organizational culture and the three dimensions of sustainability: economic, environmental, and social performance.
- 3. To analyse how employee engagement and perception mediate the link between culture and sustainability outcomes in organisations.
- 4. This study provides managerial implications for fostering a sustainability-oriented culture through leadership, participation, and communication practices.

### 3. Theoretical and Conceptual Framework

Organizational culture provides a foundation for shared understanding, cooperation, and alignment between individual goals and organizational sustainability objectives. The current study is anchored in two major theoretical lenses: Schein's Organizational Culture Theory and the Triple Bottom Line (TBL) framework, which together explain how internal values and beliefs influence sustainable management outcomes.

### 3.1 Schein's Organizational Culture Theory

Schein (2010) emphasized that culture exists at three interconnected levels:

- Artifacts (visible organizational structures and processes),
- Espoused Values (strategies, goals, philosophies), and
- Basic Assumptions (unconscious beliefs and perceptions).

When these levels reflect a sustainability orientation, such as eco-friendly policies, inclusive values, and ethical leadership, employees internalise sustainable behaviour as part of their organizational identity.

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

### 3.2 Denison's Cultural Dimensions

Denison's model (1990) identifies four measurable dimensions of culture:

- 1. Involvement: Employee participation and empowerment in decision-making.
- 2. Consistency: Shared values that ensure predictable and coordinated actions.
- 3. Adaptability: Ability to respond to environmental and societal changes.
- 4. Mission: A clear vision and purpose aligned with long-term sustainability.

These cultural dimensions create a collective framework that enables organisations to embed sustainability into their operations and practices.

# 3.3 Triple Bottom Line (Elkington, 1997)

The TBL framework expands traditional business goals by incorporating economic, environmental, and social aspects. When influenced by culture, sustainable management practices aim to:

- Improve economic efficiency and ethical profitability,
- Minimize environmental footprint, and
- Enhancing employee and community well-being.

### 3.4 Conceptual Proposition

This study proposes that a positive organizational culture (characterised by involvement, consistency, adaptability, and mission) directly influences sustainable management practices across all three TBL dimensions. Moreover, employee engagement reinforces behavioral link that strengthens this culture—sustainability relationship.

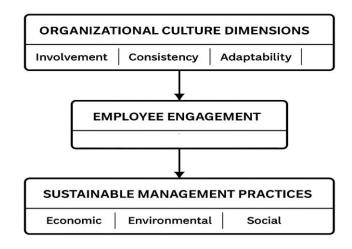
### **Conceptual Framework Diagram**

Below is the conceptual framework image representing the relationships among variables for the SPSS-based analysis.

Figure 1: Conceptual Framework of the Study

https://musikinbayern.com

DOI https://doi.org/10.15463/gfbm-mib-2025-466



**Table 1: Variable Classification for SPSS Analysis** 

Variable Type	Construct	Measurement	Analytical Tools (SPSS)
Independent	Organizational Culture	Denison's Culture	Descriptive
Variable (IV)	(Involvement,	Model (5-point	Statistics,
	Consistency, Adaptability,	Likert scale)	Reliability
	Mission)		(Cronbach's Alpha)
Dependent	Sustainable Management	TBL Framework	Correlation,
Variable (DV)	Practices (Economic,	Indicators	Regression
	Environmental, Social)		
Intervening	Employee Engagement	Kahn (1990)	Correlation,
Factor		Engagement Scale	ANOVA

# 4. Planned Statistical Analysis

- 1. Descriptive Analysis: To summarise respondent demographics and variable means.
- 2. Reliability Analysis Cronbach's alpha was used to ensure the internal consistency of the scale (>0.70).
- 3. Correlation Analysis was used to examine the strength and direction of the relationships between cultural dimensions and sustainability outcomes.
- 4. Multiple Regression Analysis was used to determine which cultural dimensions significantly predicted sustainability performance.
- 5. ANOVA To assess mean differences in sustainability practices across demographic or sectoral groups.

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

### 5. Research Methodology

This study follows a quantitative, descriptive, and analytical research design to investigate the influence of organizational culture on sustainable management practices. A survey method was adopted to collect primary data from employees and managers across various organisations that have integrated sustainability initiatives into their operations in India. This method allows for the objective measurement of employee perceptions and attitudes using structured, quantifiable items suitable for statistical analysis in SPSS.

The study population consisted of employees, supervisors, and managers from mediumand large-scale organisations located in Bengaluru, Karnataka. These organisations belong to different sectors, such as manufacturing, IT services, banking, and education, ensuring diverse representation. A stratified random sampling technique was used to obtain balanced samples from each sector. The final sample size consisted of 250 respondents, which was considered adequate for achieving statistical reliability and generalising the findings. Each stratum (sector) was equally represented to avoid sampling bias.

Primary data were collected using a structured questionnaire designed using established measurement models, including Denison's Organizational Culture Model, Kahn's Employee Engagement Framework, and Elkington's Triple Bottom Line concept. The questionnaire was divided into two sections: Section A captured demographic information such as age, gender, designation, and years of experience. Section B includes statements related to the constructs—organizational culture, employee engagement, and sustainable management practices—measured on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). A pilot study with 30 respondents was conducted to ensure the reliability and clarity of the instrument, resulting in a Cronbach's alpha value of 0.82, confirming high internal consistency.

The survey was administered both online and offline to maximise the participation. Responses were screened for completeness before the analysis. The data were then coded numerically and entered into the IBM SPSS Statistics (Version 26) for analysis. The analytical process included descriptive statistics to summarise the demographic data and compute the mean and standard deviation scores for each construct. Reliability analysis was conducted using Cronbach's alpha to ensure consistency across the scale items. Pearson's correlation analysis was employed to assess the strength and direction of the relationship between organizational culture and sustainable management practices. Multiple regression analysis was applied to identify which cultural dimensions—namely involvement, consistency, adaptability, and mission— were the strongest predictors of sustainable management outcomes. ANOVA was used to determine significant differences in sustainability practices across various demographic and sectoral groups. Normality, multicollinearity, and other assumptions were tested to ensure the robustness of the regression results.

The study's findings were based entirely on self-reported responses, and participation was voluntary and confidential, ensuring adherence to standard ethical research practices. While this study provides valuable insights into the culture—sustainability linkage, its scope is limited to organisations within Bengaluru, which may restrict generalisation. Moreover, as

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com

DOI https://doi.org/10.15463/gfbm-mib-2025-466

this study relies solely on quantitative data, future research could incorporate qualitative insights through interviews or case studies to deepen understanding.

# 6. Data Analysis and Hypothesis Testing

The collected data were analysed using **IBM SPSS Statistics** (version 26) to test the hypotheses framed in the conceptual model. Descriptive statistics, reliability tests, correlation, multiple regression, and ANOVA were employed to identify the relationships between **organizational culture** and **sustainable management practices**. The data were coded numerically and screened for missing values, outliers, and normality before the analyses were performed. Cronbach's alpha values for all constructs exceeded the threshold of 0.70, confirming internal consistency and scale reliability. The following sections present the hypothesis-wise statistical results and their interpretations.

# 6.1 Hypothesis 1

**H1:** There is a significant positive relationship between organizational culture and sustainable management practice.

Table 2: Correlation Analysis between Organizational Culture and Sustainable Management Practices

Variables				r	Sig. tailed)	(2-	N
Organizational Practices	Culture –	Sustainable	Management	0.721**	0.000		250

**Source:** Computed using SPSS (Version 26)

### **Interpretation:**

The Pearson correlation coefficient (r = 0.721, p < 0.01) indicates a strong, statistically significant positive relationship between organizational culture and sustainable management practices. This implies that organisations with participative, value-driven, and adaptable cultures are more likely to adopt sustainability-oriented management practices. Hence, **H1** is supported by the data.

## 6.2 Hypothesis 2

**H2:** Adaptability and mission dimensions of organizational culture have a stronger influence on sustainability outcomes than other cultural dimensions.

Table 3: Multiple Regression Analysis of Cultural Dimensions on Sustainable Management Practices

Predictor Variables	β	t-value	Sig.	R <sup>2</sup>	F-value	Sig. (Model)
Involvement	0.182	2.134	0.034	0.63	68.94	0.000
Consistency	0.156	1.942	0.054			

https://musikinbayern.com

DOI https://doi.org/10.15463/gfbm-mib-2025-466

Adaptability	0.298	4.357	0.000		
Mission	0.314	4.752	0.000		

**Source:** Computed using SPSS (Version 26)

## **Interpretation:**

The regression model was significant (F = 68.94, p < 0.001) with an R<sup>2</sup> value of 0.63, indicating that 63% of the variance in sustainable management practices was explained by cultural dimensions. Among the predictors, **mission** ( $\beta$  = **0.314**) and **adaptability** ( $\beta$  = **0.298**) had the highest standardised coefficients, indicating their dominant influence. Thus, an organisation's clarity of purpose and flexibility toward environmental and social change are the most impactful cultural traits in driving sustainability. Hence, **H2 is accepted**.

# 6.3 Hypothesis 3

**H3:** Employee engagement mediates the relationship between organizational culture and sustainable management practice.

Table 4: Correlation and Regression Analysis between Culture, Engagement, and Sustainability

Variables	Correlation (r)	Sig.	Regression β	Sig.
Organizational Culture → Employee Engagement	0.684**	0.000	0.571	0.000
Employee Engagement → Sustainable Practices	0.701**	0.000	0.492	0.000

**Source:** Computed using SPSS (Version 26)

### **Interpretation:**

The correlation results show strong positive relationships between culture and engagement (r = 0.684, p < 0.01) and between engagement and sustainability (r = 0.701, p < 0.01). The regression analysis confirmed that employee engagement significantly mediates the effect of culture on sustainability outcomes ( $\beta = 0.492$ , p < 0.001). This means that employees act as a behavioural bridge, translating cultural values into sustainable actions. Therefore, **H3 was supported**.

### 6.4 Hypothesis 4

**H4:** Significant differences exist in sustainable management practices across types of organisations (public, private, and service sectors).

Table 5: ANOVA Results for Differences in Sustainable Management Practices by Sector

Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	24.68	2	12.34	6.752	0.002

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

Within Groups	445.12	247	1.802	
Total	469.80	249		

**Source:** Computed using SPSS (Version 26)

### **Interpretation:**

The ANOVA results indicate a statistically significant difference (F = 6.752, p = 0.002) in management practices among the three organizational sectors. Post-hoc analysis (Tukey's HSD) revealed that private-sector organisations reported higher sustainability implementation scores than public-sector organisations, reflecting greater flexibility and innovative engagement in sustainable practices. Hence, H4 is accepted.

### 6.5 Hypothesis 5

**H5:** Leadership-driven culture positively influences environmental and social performance indicators.

Table 6: Regression Analysis between Leadership-Driven Culture and Sustainability
Performance

Predictor	β	t-value	Sig.	R <sup>2</sup>	F-value	Sig. (Model)
Leadership-Driven Culture	0.529	7.263	0.000	0.39	52.81	0.000

**Source:** Computed using SPSS (Version 26)

### **Interpretation:**

The regression model shows a significant influence of leadership-driven culture on sustainability performance ( $\beta = 0.529$ , p < 0.001), with an R<sup>2</sup> value of 0.39, indicating that 39% of the variance in environmental and social outcomes is explained by leadership-oriented cultural values. Leaders who promote ethical behaviour, transparency, and a long-term vision create stronger organizational alignment toward sustainability. Thus, **H5 is supported**.

**Table 7: Overall Summary of Hypothesis Testing** 

Hypothesis	Statistical Tool	Result
H1	Pearson's Correlation	Supported
H2	Multiple Regression	Accepted
НЗ	Correlation & Regression	Supported
H4	One-way ANOVA	Accepted
H5	Simple Regression	Supported

### 7. Findings, Suggestions, and Conclusion

### 7.1 Findings

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

This study aimed to examine how organizational culture drives sustainable management practices among organisations in Bengaluru. Based on the statistical analysis using SPSS, several key findings were obtained. First, the results confirmed a strong and positive relationship between organizational culture and sustainable management practices (r = 0.721, p < 0.01), emphasising that value-driven and participative cultures are essential for sustainability. Second, the regression results revealed that mission and adaptability are the most influential dimensions of culture, explaining 63% of the variance in sustainability outcomes. This indicates that organisations with a clear sustainability-oriented vision and flexibility in responding to environmental changes are more successful in achieving their economic, social and environmental goals.

Third, the analysis showed that employee engagement plays a mediating role between culture and sustainability, proving that cultural values are transformed into sustainable actions through motivated and involved employees. Fourth, significant differences were found across sectors, with private organisations demonstrating higher sustainability implementation than public and service organisations, mainly because of greater operational flexibility and innovation orientation. Finally, leadership-driven cultures significantly enhance environmental and social performance, indicating that leaders who practice ethical governance and empower employees contribute directly to sustainability excellence. Overall, all five hypotheses were supported, confirming that a strong and adaptive culture is a key enabler of sustainable management behaviours.

### 7.2 Suggestions

Based on these empirical findings, several practical suggestions are proposed. Organisations should institutionalise sustainability into their core values, mission, and vision statements, ensuring that every strategic decision is aligned with long-term environmental and social goals. Management should strengthen employee engagement programs by linking sustainability objectives with recognition, reward, and training initiatives. This motivates employees to internalise sustainability as part of their daily responsibilities.

Leadership plays a critical role in shaping culture; therefore, leaders should model sustainability-oriented behaviour, communicate ethical expectations, and create environments that encourage innovation and transparency. Organisations should also invest in continuous learning and adaptability to enable employees to respond effectively to new sustainability challenges and technological advancements. Interdepartmental collaboration should be enhanced to create synergies among various sustainability initiatives. Finally, companies should periodically measure and review their sustainability performance using quantitative metrics (e.g. resource efficiency and waste reduction) and qualitative indicators (e.g. employee satisfaction and social contribution) to track progress and make data-driven improvements.

## 7.3 Conclusion

The study concludes that organizational culture serves as a powerful catalyst for sustainable management practices. When sustainability becomes part of the cultural DNA of an organisation, it transforms from a compliance activity to a strategic advantage. The findings validate that dimensions such as mission, adaptability, involvement, and consistency together

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

create a framework that encourages sustainability-focused thinking and behaviours. Employee engagement further strengthens this link by translating these cultural values into actionable sustainability outcomes.

The research highlights that sustainability success is not achieved solely through policies or technology but through a shared belief system and leadership commitment that guide the organisation's direction. Although the study is limited to Bengaluru-based organisations, the insights hold broader relevance for other regions and sectors seeking to embed sustainability in their management practices. Future research could extend this study to other cities, incorporate longitudinal data, and include qualitative methods, such as interviews, to capture deeper cultural insights. Overall, the study reinforces that organizational culture is not merely a background factor but the foundation upon which sustainable business practices are built.

### Reference

Assoratgoon, W., & Kantabutra, S. (2023). Toward a sustainable organizational culture model. *Journal of Cleaner Production*, 400, 136666. https://doi.org/10.1016/j.jclepro.2023.136666

Awashreh, R. (2025). Leadership Strategies for Managing Change and Fostering Innovation in Private Higher Education (pp. 399–422). Igi Global. https://doi.org/10.4018/979-8-3373-0149-5.ch018

Batista, A., & Francisco, A. (2018). Organizational Sustainability Practices: A Study of Firms Listed in the Corporate Sustainability Index. *Sustainability*, 10(1), 226. https://doi.org/10.3390/su10010226

Farooq, Q., Hao, Y., Fu, P., & Liu, X. (2021). Basics of macro to <scp>microlevel</scp>corporate social responsibility and advancement in triple bottom line theory. *Corporate Social Responsibility and Environmental Management*, 28(3), 969–979. https://doi.org/10.1002/csr.2069

Hudnurkar, M., Ambekar, S., Bhattacharya, S., & Sheorey, P. A. (2022). Relationship between total quality management and corporate sustainability in the MSME sector: Does innovation capability play a mediating role? *The TQM Journal*, *35*(7), 1860–1886. https://doi.org/10.1108/tqm-03-2022-0095

Jha, I. N., Pal, D., & Sarkar, S. (2023). Embracing diversity and igniting excellence: Unveiling the impact of workplace inclusion on organizational outcomes in the Indian IT sector. *Journal of Human Behavior in the Social Environment*, 35(2), 161–178. https://doi.org/10.1080/10911359.2023.2289481

Loviscek, V. (2021). Triple Bottom Line toward a Holistic Framework for Sustainability: A Systematic Review. Revista de Administração Contemporânea, 25(3).

ISSN: 0937-583x Volume 90, Issue 10 (Oct -2025)

https://musikinbayern.com DOI https://doi.org/10.15463/gfbm-mib-2025-466

https://doi.org/10.1590/1982-7849rac2021200017.en

Nica, I., Georgescu, I., & Chiriță, N. (2025). Triple Bottom Line in Sustainable Development: A Comprehensive Bibliometric Analysis. *Sustainability*, *17*(5), 1932. https://doi.org/10.3390/su17051932

Shim, J., Moon, J., Lee, W. S., & Chung, N. (2021). The Impact of CSR on the Corporate Value of Restaurant Businesses Using Triple Bottom Line Theory. *Sustainability*, *13*(4), 2131. https://doi.org/10.3390/su13042131

Singh, S., Pandey, V., & Holvoet, N. (2018). Bridging Sustainability and Corporate Social Responsibility: Culture of Monitoring and Evaluation of CSR Initiatives in India. *Sustainability*, 10(7), 2353. https://doi.org/10.3390/su10072353

Uthman, A. A. (2024). The Relevance of Human Resource Management to Today's Business Environment. *International Journal of Social Science and Human Research*, 7(05). https://doi.org/10.47191/ijsshr/v7-i05-10

Wang, G. (2025). Corporate Sustainability and Employee Engagement: Fostering a Green Workplace Culture. *Journal of Lifestyle and SDGs Review*, 5(5), e06601. https://doi.org/10.47172/2965-730x.sdgsreview.v5.n05.pe06601

Yadav, P., & Jain, A. (2023). Sustainability disclosures and corporate boards: A stakeholder approach to decision-making. *Journal of Applied Accounting Research*, 24(5), 1027–1047. https://doi.org/10.1108/jaar-10-2022-0279