RESEARCH ARTICLE

IMPACT OF CORPORATE PHILANTHROPY ON ORGANIZATIONAL CULTURE AND BUSINESS SUSTAINABILITY

*Amonoo Ebenezer

China

ARTICLE INFO	ABSTRACT
	The concept of business sustainability has gained increased importance in both theoretical and practical contexts inside organizations. Numerous scholars argue that the adoption of an organizational culture that places a high emphasis on sustainability is the most effective approach for implementing corporate sustainable strategies, despite the lack of clarity around its specific components and how it may be achieved. This study aims to investigate the purported correlation between a corporate culture that endorses a certain strategy and its implementation of business sustainability principles. Despite the numerous benefits associated with organizational culture and business sustainability, some consequences might arise for nonprofit organizations operating inside the business and organizational sector, commonly referred to as corporate philanthropy. Corporate philanthropy, unlike promoting a specific cause, assists donors in improving the general well-being of the population in their vicinity. Moreover, it has the potential to significantly enhance the efficacy of a nonprofit organization. Nonprofit organizations provide essential services that for-profit enterprises are unable or unwilling to produce. Researchers are particularly interested in assessing the concept of a sustainability-oriented organizational culture, as it has the potential to facilitate the manifestation of a cohesive sustainability-oriented organizational behavior. This evaluation aims to determine if corporations can effectively transform their lifestyles to align with more sustainable practices. This paper examines forthcoming management efforts, research areas, and challenges. The present study focuses on examining the influence of corporate giving on organizational culture and the long-term viability of businesses.

INTRODUCTION

Academic institution organizational culture must be a restraint that controls every manpower to design effective, innovative, collaborative, fruitful, and moral working practices inside the soul and commitment to providing top-notch services to interested parties to increase academic achievement. Employee work satisfaction will affect students' motivation to serve the organization and use their abilities. Improving workplace culture should make it easy to achieve the learning aim. Establishing an organizational culture gives educators traits that are indicative of the organization, and each member is provided with guidelines or regulatory requirements related to staff productivity or the key outright bans found in the regulations (1). The institution's main functions come from its goal while studying its idea. The purpose is most important to the school's vision. Thus, creating a mission statement for academic institutions' main functions is easier. Goals and purposes should be created together as academic institution guidelines. The school's vision and mission represent community members' beliefs, and convictions, and aim for a positive school atmosphere. In the meantime, the school will follow its mission. School goals are achieved with student participation for optimal results. An organizational culture may benefit academic teachers. Organizational cultures can be formed, while some evolve spontaneously due to excellent behavior valued in

academic institutions. The supervisor's management, which follows several formal agreements, strongly influences company culture (2). Sustainable development addresses fundamental social and economic issues by creating a general infrastructure for solutions, according to the Commission on Environment and Development. However, the definition of sustainability does not specify which methods, strategies, or activities should be used in its most beautiful and ethical form. Thus, numerous definitions and proposals have been created. All levels of society must participate to make the idea more binding, concrete, and implementable. Sustainable development requires efforts from people, organizations, regions, nations, and communities. Manufacturing organizations' role in this process is important because they help societies transition to sustainable practices (sustainability refers to a nation with the fundamentals of community development (3). Corporate sustainable development, corporate social responsibility, and sustainability reporting help organizations manage sustainability. Other examples include eco-friendly cost accounting and change management for corporate environmental integrated and comprehensive systems (4). Over the past 20 years, few companies have deliberately integrated environmental and ethical ideals into their strategy and operations. These restrictions reflect the organization's sustainability culture, which emphasizes financial, environmental, and social efficiency, according to researchers. These recommendations deepen the culture of continuous improvement by

highlighting the principles and concepts that support company goals. Our definition of culture is "the unique set of values and traditions that people within an organization embrace and that control how they communicate with one another and with clients outside the business" (5). The latest global economic meltdown has raised questions about company structures and the economy. Businesses are increasingly seen to need to change their worldwide position to tackle global issues and build a stable economy. Due to the crisis, academics and international organizations are reassessing corporations' sustainable development advantages. One concept of sustainable development is growth that meets current requirements without compromising future needs. Organizational sustainability, responsible innovation, and ecological sustainability are conceptual frameworks for sustainable development (6).

Research has examined corporate philanthropy and society. Philanthropy, like personal practices, may take various forms, such as dedicated efforts to help others. However, corporate philanthropy has recently been viewed from a strategic perspective, as it can be integrated into the core of the company's operations alongside other interventions aimed at goals other than increasing financial statements, such as sustainable development, expansion, long-term constancy, corporate identity improvement, or universal value(7). Companies can promote philanthropy as a defined idea that can be applied through foundations or philanthropic rules by developing corporate governance systems. Corporate philanthropy with the community has been studied. Philanthropy, like personal practices, may take various forms, such as dedicated efforts to help others. However, corporate philanthropy has recently been viewed from a strategic perspective, as it can be integrated into the company's operations alongside other interventions aimed at goals other than increasing financial statements, such as sustainable development, expansion, long-term constancy, corporate identity improvement, or universal value.

Companies can promote philanthropy as a defined idea that can be applied through foundations or philanthropic rules by developing corporate governance systems. The organization must adjust its goals to fulfill internal and external stakeholders' requirements by incorporating constituents' objectives into its business plan. From this perspective, firms would promote social progress while growing. Community needs and those of other participants, such as workers, may affect philanthropic actions. The company's social efforts stem from its desire to be good corporate citizens. Managers and owners should watch these operations for strategic implications since they may affect constituents (8). Wealth gap reduction can be achieved through corporate giving. However, economic developments have altered traditional society. For instance, historically, doing good was considered best when done quietly. Due to the media's heightened interest in reporting donors' philanthropic activities, whether private individuals or huge organizations, this tradition has quietly evolved in modern culture. Business presents are thought to strengthen a company's reputation and stakeholder relations. Corporations' social efficacy or "final fulfillment of corporate responsibility" can be measured via corporate giving. The organizational culture notion has been prominent in sustainability research because it allows organizational behavior and human resources to justify sustainability reporting. However, sustainability-focused company culture is undefended. Only broad recommendations exist for conducting sustainability-oriented cultural transformation in businesses. Sustainability-oriented culture transformation theories and models have been criticized for simplistic equations and a lack of knowledge of culture change. These models often ignore how paradigm transition must be launched, monitored, and controlled administratively (9). Sustainable construction became popular after the Brundtland Report. It represents environmental and poverty-fighting ethics. Business sustainable development seeks sustainable growth using four sustainability concepts. Sustainable development is described at the macroeconomic level. Figure 1 shows how corporate culture affects company sustainability. Corporate sustainability encompasses an organization's economic, ecological, and social sustainability goals. These three variables talk. A thorough firm
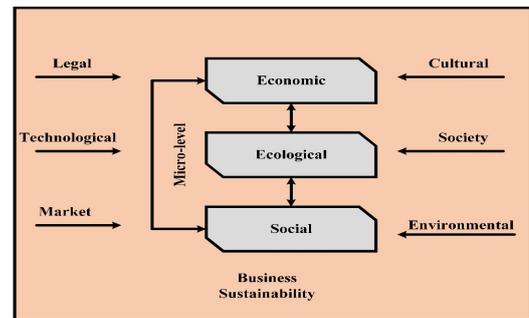

Figure 1. Business Sustainability Framework

sustainability strategy must consider all aspects, their consequences, and their linkages. Several factors affect a company's sustainability. Business sustainability helps society long-term, as shown by the grey columns in Figure 1 that extend into the white macro-level (6). The research explains how corporate giving affects organizational culture and company viability. Introduction to corporate philanthropy, organizational culture, and business sustainability is in Section 1. Section 2 covers organizational culture and business sustainability research. Section 3 presents the corporate philanthropy hypothesis on organizational culture and business sustainability. Section 4 presented results, discussed them, and concluded with effects and future studies.

Related Works: This study explores how corporate responsibility affects organizational performance while including firm size and industry factors. We analyzed annual environmental, social, and governance (ESG) data from 407 STOXX Europe 600 Index businesses from 2002 to 2018. The findings show that scale mitigates environmental damage better for environmentally conscious enterprises than non-environmental ones. In environmentally insensitive enterprises, big corporations engage in symbolic CSR activities whereas smaller companies take actual CSR measures, say researchers. Major ecologically sustainable enterprises successfully meet stakeholder needs through CSR efforts, however, business owners would suffer and lose trust in CSR if forced to participate in pricey CSR activities. This study helps lawmakers, investors, and corporate managers across sectors evaluate and manage CSR policies and programs (10). The research will advance sports organizational studies by examining whether professional sporting franchises are anchored in local institutional and structural frameworks. The study's applications educate sports teams on how to listen to local cues for maximum social impact. Governments may also employ institutional and cultural pressures to get teams to use enough CP to achieve their collaborative and cooperative aims. Researchers hypothesized that teams in communities that value philanthropy would donate more. This theory was tested using observational research on professional sporting team endowments and factors in teams' organizational community-based environments from 2005 to 2015. Although there is growing research on the strategic value and organizational motivations of corporate philanthropy (CP) by professional athletic team members, little is known about the impact of regional organizations, which may limit or facilitate team philanthropy. This study examines how community institutional forces affect American professional sports teams' charity giving in the four major leagues. Higher state income taxes and more nonprofit organizations in the neighborhood increased team philanthropic giving, but voluntary community rates did not statistically affect team scholarships and grants (11). Contributions to organizational giving, business-community relations, and Brazil's regional development plan. The findings have implications for company obligations and duties, SMEs, and corporate citizenship managers' contributions to community progress. Corporate philanthropy (CP) and Brazilian corporate social executives' geographical development approach to CP are discussed. A narrative method was utilized to obtain data from 13 semi-structured talks with corporate social executives of major Brazilian corporations, organizations, and institutions and a focus group with 13 of them. Corporate social executives view corporate state investment as important for regional advancement from three

perspectives: organizational functionality and community interactions, government policy alignment, and shared values and social license to operate. Understanding Brazil's corporate social managers' spatial approach to development projects (12). Corporate philanthropy is part of corporate responsibility, which involves socially responsible relationships with the community. Unlike conventional corporate philanthropy, which involves charity contributions without a strategy, framework, or impact assessment, tactical corporate philanthropy ensures effective and accountable distribution of public assets with long-term benefits for the company or organization, stakeholders, and society. Companies must assess the importance and impact of particular issues and objectives and actively adapt their management practices to achieve sustainability. Based on a literature review and an evidence-based view of corporate philanthropy in Istria County, the paper proposes a prototype of a methodical company's strategic philanthropy and actions to modify business practices to meet the CSR.2 framework. Few empirical studies on corporate philanthropy in Croatia exist. The research shows a non-systematic view of corporate donating. For corporate giving to advance, many hurdles must be overcome. The connections between a company or organization and the social movement industry, the need for help organizing philanthropic competitions, training sessions in corporate philanthropy-related topics, the development of a systematic foundation for tracking and evaluating charitable contributions, the need for help building strategic certificates, and the ability to influence organizational learning. This study examines Chinese corporations' charitable donations via the SDGs of economy, operation, harmony, and management. This study examined SDG charity donations by dividing corporate financial data into Economy, Operation, Harmony, and Management. Corporate donating hurts management but helps the economy, operations, and tranquility, according to research. This study suggests that representative firms can take on some social responsibility for political and financial gain from charity gifts. This research has limitations. First, the volatility of capital requirements and financial outcomes may affect the stability of the study's findings. These attributes' volatility may affect these firms' philanthropic giving. Therefore, a time-series research rather than a cross-sectional analysis may be preferable for understanding these organizations' charity behavior. Second, tax exemptions encourage charitable giving, therefore taxes should be considered when studying corporate philanthropy, according to new research. The analysis does not include taxes because it cannot obtain tax savings from contributions (14).

METHODOLOGY

Organizational Culture: Organizational culture became one of the most controversial concepts in management theory and practice in the 1970s and 1980s. The sentence has been interpreted quite differently, and there is no consensus. According to theorists, culture may be characterized by established norms, rituals, and behavior, by the application of principles, values, and ideas, and by shared meaningful patterns or understanding. A common description is the three-level taxonomy of society, which includes many concepts and cultural traits. Despite cultural and interpretive differences, organizational culture studies can reveal many similar patterns and traits. First, organizational culture words often conflict in research. Thus, various scholars have developed ideas that define important traits and provide a theoretical foundation for organizational culture study (15). Second, principles, ideas, and beliefs are vital for understanding a firm structure and are considered reliable. Thus, organizational values have dominated organizational culture evaluations. A third and crucial aspect of cultural investigation is how an organization's strategy (and its key values and managerial philosophy) affects the adoption of managerial advancements (like redesigning, quality management) or technological advancements (like flexible production technology, and enterprise resource planning). Organizational culture is often blamed for organizational transformation failure. Researchers believe that even with tools, techniques, and improvements, organizations fail because their essential principles remain constant.

Such notions are supported by research. Their findings imply that an organization's strategy's values and ideology may influence cultural transformation for business sustainability (16). These issues may also affect business sustainability and performance. The competing values framework (CVF) of organizational culture is used to study company sustainability and culture. Since the CVF was empirically constructed, backed by earlier research, and contains most organizational culture traits, researchers use it for analysis. No cultural framework encompasses all relevant features. The CVF aligns with well-known categorization systems that describe how people think, organize their beliefs and ideas, and absorb information. It was employed in a cultural change study (17). Organization culture academics have described recognized behavior patterns, ceremonials, organizational norms, similar interests, attitudes, and assumptions, and collective sense-making processes. The three-layered civilization pattern is the most well-known study description. Due to the number of ideas and their scope, organizational culture studies reveal several trends. Research supports organizational culture notions. Categories were designed to describe culture and provide a theoretical underpinning for organizational behavior research. corporate attitudes, ideas, and views are vital to understanding and measuring corporate culture. Culture analysis must also consider senior management's underlying ideas and how they promote or discourage innovation in the organization through best practices like TQM, benchmarking, etc. (18).

Business Sustainability: For decades, economic growth, environmental balance, and social justice have been priorities. After five decades of trying to address these issues, the 1992 Earth Summit in Rio de Janeiro, Brazil, emphasized sustainability. It greatly enhanced world leaders, firms, and nonprofits' acceptance that long-term growth needs consistent density of economic, environmental, and social goals. Sustainable practices gained importance when global business executives founded the World Business Council for Sustainable Development to simplify interactions with elected officials and the government through several channels to attain durability. Many corporations have started incorporating sustainability into their corporate communications and sustainability, and the WBCSD has grown into a powerful coalition of over 150 worldwide enterprises. Prior studies have defined corporate sustainability as a company's ability to meet the needs of its internal and external stakeholders—shareholders, employees, suppliers and vendors, social communities, and customers—without jeopardizing its future ability to do so (19). An economically successful firm must also be sustainable. Short-term sustainability performance may be achieved by focusing just on economic sustainability, but long-term viability requires achieving all three sustainability goals—economic, ecological, and cultural. Short-term sustainability may be accomplished by focusing on socioeconomic growth, while long-term sustainability requires achieving economic, environmental, and social goals simultaneously. This would synthesize the "triple-bottom line," which unites and influences all three sustainability factors. Business sustainability was the initial condition of sustainable development, influenced by socio-political, community, and intellectual factors. Ecology and 20th-century ecological and sustainability justice groups helped build business sustainability (20). The several definitions of sustainable from strategy implementation research that were influenced by the WCED's first formulation have also helped business sustainability. CSR describes how economic, ethical, and environmental considerations are interwoven into organizational culture, managerial judgment, operational processes, organizations' mission and vision, and overall strategy, according to many studies. It indicates that the complexity of corporate sustainability viewpoints has further confused the mindset of working executives, preventing successful implementation. Sustainable strategies are inaccurately implemented into corporate operations. Most sustainability studies have focused on how organizations use sustainability practices to combat external organizational factors like environmental and ecological regulatory requirements, governmental regulations, community and social organization opposition, and consumer rights activists. Recent business sustainability literature has also considered internal factors that influence an organization's adoption of

sustainability initiatives and discussion of work-life balance, health and safety laws, employee health, demoralization, and positive job weather (21). Leadership participation, health and safety training, pollution control, total quality management (TQM), teamwork, and employee engagement are all important for sustainable building in enterprises. According to various studies, improving corporate culture by teaching values and morals in employees and influencing decision-makers is essential to firm continuity. Finally, research shows that corporate sustainability is multidimensional and requires organizational-wide transformation at all stages.

Organizational Culture and Business Sustainability: Most studies have focused on how firms engage with investors, suppliers, regulators, workers, and management to adopt and implement a sustainable strategy. Research on how the welfare systems of an organization are formed, linked, and synchronized with its design, processes, and systems to meet sustainability goals is few. Recent collapses of some of the largest industrial enterprises have challenged our understanding of sustainable development and underlined the relevance of organizational culture in ensuring an organization's survival. Sustainable development requires integrating economic, cultural, and ecological elements into the company's objectives, values, vision, and procedures, while organizational culture emphasizes controlling and communicating staff behavior to meet environmental needs. Thus, discussing how company culture affects the sustainability approach is vital. Organizational culture is a viable study area for incorporating culture into a company's sustainability goals. Organizations build a dominant culture to address environmental challenges (22).
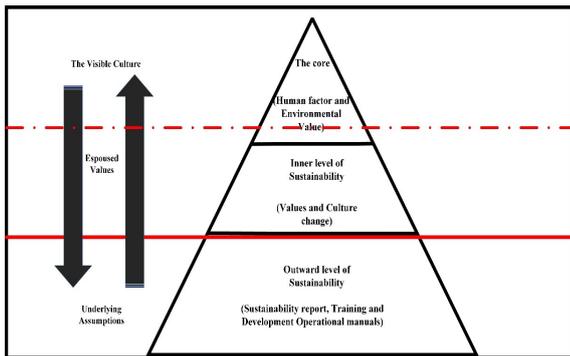

Figure 2. Culture and Sustainability Conceptual Framework

Culture gives a business a long-term competitive edge, says research. Strong cultural values may also give companies a long-term competitive edge and better financial success. Organizational growth depends on culture and adaptability. Strong cultures improve performance and have proven key to business success. Cultural strength may reduce organizational challenges and improve performance. It might be claimed that business culture determines sustainability project success. The strength, congruence, and character of an organization's strategy will influence its ability to survive, say academics. Business sustainability and culture meet in the three sustainability layers. Technical advances, corporate sustainability declarations, people training and development initiatives, and operational norms and procedures demonstrate business sustainability (14). Internally, good human resource management programs change employee values and cultures and raise awareness. Business sustainability requires a fundamental shift in human and environmental values. The analysis found numerous company sustainable building culture levels. Figure 2 shows the embedded values (founding principles, organization ideology, and purpose), visible civilization (notable organizational behavior, people, constructions, and procedures), and assumptions underlying (organizational experiences and perceptions) that create value and actions (23). This study examines sustainability-oriented corporate culture using the usual definition. It examines whether business sustainability principles are implemented by organizations that stress a specific organizational culture type (specified by another of the

CVF's four core culture types). Each quadrant, or cultural characteristic, represents desirable goals and a sound managerial ideology for achieving them. Through management and professional training, basic managerial principles from society are carried into firms and impact how employees think and perform there. Thus, corporate culture types affect how employees see and implement business sustainability (24). Table 1 and Figure 3 show the CVF and cultural dimension properties. Organizational cultures (upper left quadrant) emphasize human connection, which boosts employee engagement, camaraderie, and morale. Training, HRD, open communication, employee engagement, and participatory decision-making achieve this. Collaboration and decentralization offer control. Compliance with corporate policies stems from loyalty, habit, and longtime commitment. Open platform principles in the top right quadrant of corporate cultures foster adaptability, change, preparation, imaginative cooperation, and flexible decision-making to promote development and resource accumulation. Strategically emphasize horizontal communication and informal coordinating and managing (9).

Table 1. Framework of Competing Value

Internal Process Model	Open System Model	Human Relation Model	Rational Goal Model
Ends			
Consistency and regulation	Development, reserve attainment	Cohesions and morale	Efficiency and Productivity
Means			
Data management	Adaptability and change	Training and development	Objective setting and preparation
Particular statement	Visual statement	Open statement	Instructional communication
Data-based decision making	Flexible decision making	Participative decision making	Central decision making

Some research has found that Western civilization's key management beliefs during the past century are similar to the CVF's four orientations. The four paths mirror the four main theoretical strands in organization theory explored. Thus, the four quadrants represent key organizational theory and management concept advances that have been absorbed into current philosophy. These changes will be discussed to create theories about how each cultural feature affects corporate sustainability adoption. Although scholars believe that an organization's culture may be characterized by one or more CVF culture types, they have created propositions for each culture type to clarify concepts (25).
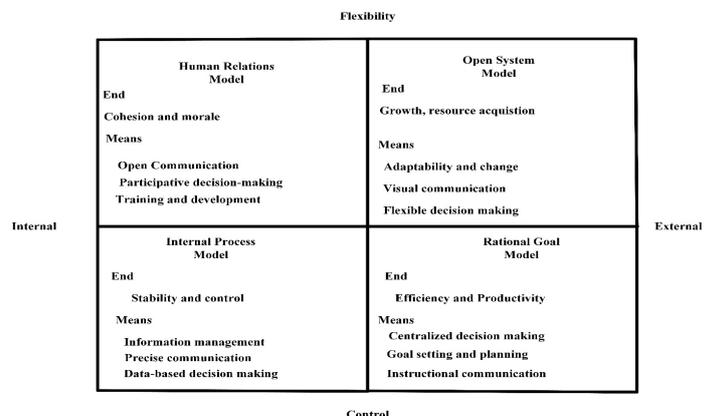

Figure 3. Conceptual Framework

These changes are examined below to formulate hypotheses about how each cultural kind and the acceptance of business sustainability are related. Although researchers agree that an organization's culture might be described by one or more of the culture types listed in the

CVF, we have established proposals for each unique culture type to promote deeper understanding.

H (1)

Human Relation Model and Open System Model: The internal operational quadrant's ideas and philosophies emphasize economic performance and neglect the organizational environment. Traditional management emphasizes efficient manufacturing to maximize profitability, which aligns with the internal process quadrant. The hierarchical organizational structure, regulation, and compliance with rules maximize product and service production under stable environmental conditions. The internal thing quadrant categorizes closed-rational systems models, which view organizations as instruments with defined frameworks to achieve preset goals and improve organizational effectiveness and financial performance. The emphasis on formalization suggests that individuals may have motivational and cognitive restrictions that limit their ability to make decisions act in an organization and understand and execute sustainability. Based on this discussion, experts propose that organizations with an internal organizational culture prioritize long-term profitability, economic expansion, and efficiency to survive (26). Business sustainability assumes the organization maximizes commodities and services output. Even while hierarchical societies value productivity (i.e., the reduction of waste and redundancy), productivity is the simplicity of products, services, and procedures to save money, boost production, and achieve economic goals. The administration must improve the firm's consumer experience utilization to optimize profits, as productivity improvements do not imply that the organization considers the wider natural and environmental processes it is a part of in other research. Business success is empirically linked to natural engagement. Financially focused organizations may miss commercial opportunities and sustainable development advances (9). Without flexibility, learning, and change, researchers say new products, services, and business models are unlikely. Businesses with internal organizational principles that seek to focus on company sustainability may struggle to balance curiosity, exploration, and flexibility with their stable and controlled culture. Thus, these organizations may only engage in business sustainability efforts if they provide a competitive benefit, as judged by bottom-line-focused analytics and assessment methods (22). In light of this concentration on interpersonal connection, experts believe that social inclusion corporations would prioritize internal staff growth, training, and competence building for corporate sustainability. This means that a business that prioritizes human connections is responsible for renewing and updating individual skills and knowledge creation and is an outspoken advocate for workplace values like diversity, a real chance, and work-life harmony. It has a clear business ethics position on intolerance. Focusing on internal business improvement demonstrates that the organization is committed to fair and socially just ways that increase environmental health and safety, living standards and wellbeing, employee skills, satisfaction, devotion, and productivity (2). An organization that emphasizes social or human relations principles may attract social entrepreneurship, according to research. Social entrepreneurs have many attributes with new corporate entrepreneurs, including inventiveness, persistence, and resourcefulness. Instead of investing in a commercial venture, nonprofits often risk their careers by advocating for corporate sustainability. This suggests that employees in a company with strong internal values may have non-economic interests yet may struggle to support the firm's commercial goals and purpose. The firm may face conflict when starting a business and pursuing its goal.

H (2)

Rational Goal Model: The rational goal quadrant's principles stress the organization's environment and the need for logical planning and scheduling in light of external constraints. The quadrant supports systems rationalism, which stresses planning, forecasting, regulating, and structuring organizational structures and decision-making procedures to fit the environment. Closely related to the quadrant, open-rational systems models focus on resource use, planning, goal-setting, and environmental management system appropriateness. These physical parameters structure systems rationally while meeting several environmental needs. To attain corporate sustainability, rational goal culture enterprises should prioritize resource efficiency more, say researchers. (27). This understanding of corporate sustainability shows that business managers are realizing that proactive sustainability strategies may save money and improve organizational performance. Many companies use human and environmental capital initiatives to minimize costs and enhance production. Training may be expensive, but it improves product and service quality, adding value. Technical and supervisory education includes interpersonal skills. Teamwork and stakeholder engagement benefit businesses for value-added and cost-saving reasons. ISO 14000 systems are coupled with TQM, OHS, or other methods to create eco-efficiencies. Promoting supply chain collaboration and byproduct sales reduces waste (28). The open systems paradigm, like the open-natural systems approach, stresses the external environment's impact on organizations' behavior, composition, and evolution. Continuous improvement, autonomy and discretionary conduct, knowledge of the greater social and economic context, resource reliance, and organizational restraints-induced societal pressures are the main topics. The open platform idea reflects corporate culture and qualitative philosophy that emphasizes moral authority, social integration, quality, flexibility, and employee devotion to manage in demanding environments (29). Globalization and privatization have led to the idea of business strategy as sustainability practices, which require firms to serve varied stakeholders and their communities. Corporate charity, minority concerns, social welfare, and customer needs have been extensively studied. These problems have been distilled into "corporate social sustainability" and "socially sustainable companies" definitions. Environmental justice means an organization's attempts to engage with its stakeholders and proactively include its single community by developing a socially responsible business (30). In this section, corporate sustainability and organizational culture are linked. Sustainability-focused culture seems undefined. In different company cultures, employees have different business sustainability attitudes and see corporate sustainability differently. We claim that organizational culture's ideological roots affect company sustainability and success, corresponding with studies on organizational breakthroughs. Culturally diverse workforce prioritize internal corporate progress, resource conservation, environmental preservation, and citizen involvement for business sustainability.

H (3)

Philanthropic influence on Business Sustainability: Harmonious people want to "do good." Harmony requires being a good citizen, seeing the firm's purpose as the common good, and not expecting recompense. Earlier studies support this notion. According to a communist ideal in China, firms must pursue "enterprise-run societies" regardless of their financial performance. However, economic liberalization has led many Chinese companies to align their goals with the socioeconomic SDGs. Thus, "enterprise-run societies" are threatened. The agency hypothesis suggests business philanthropy may boost management self-interest but not shareholder wealth (31). Many researchers believe that managers in control of a company's philanthropic giving are more inclined to support causes they identify with than those that benefit the organization. Charity donations are decided by management. Corporate donating activities are driven by personal ideals (such as managers' job market reputations) and managerial discretion. Other research has shown a positive relationship between agency expenditure and donation volume (32).

Estimation Outcome: The descriptive statistical analysis for each variable is in Table 2. The political interest (Economy) SDGs average 0.93 in this table, indicating that roughly 93% of sample enterprises got government subsidies. Managerial utility SDGs average 0.26. About 26% of sample firms have a CEO who does not own the company. In other words, most sample businesses' CEOs possess a

certain number of business shares. Once converted to natural logarithms, charitable giving has a mean of 1.81, a maximum of 5.75, and a low of 0.02. This large max-min gap shows how the sample firms' donation amounts differed. In other words, most selected firms' CEOs possess a certain number of corporate shares. Charitable giving has a mean of 1.82, a maximum of 5.75, and a low of 0.05 after natural logarithm conversion. The test firms' donation amounts varied greatly, as seen by this max-min gap. A contested industry is binary. This variable suggests that 15% of sample businesses are in a problematic industry with a mean value of 0.15 (14).

Table 2. Statistical Analysis

Variables	Minimum	Maximum	Mean	Standard Deviation
Donat	0.05	5.74	1.82	0.87
Idu	0	1	0.15	0.35
Disas	0	1	0.16	0.36
Economy	0	1	0.93	0.26
Operation	0	1	0.86	0.35
Harmony	0	1	0.08	0.27
Management	0	1	0.26	0.45
Size	8.15	12.27	9.85	0.61
Lev	0	0.90	0.41	0.21

Table 3 displays the relationship between the variables. All the correlations between the variables are small, except for the somewhat greater correlation (0.33 between Size and Lev). Nevertheless, Size and Lev's variance inflation factors are modest (1.34 and 1.18 respectively). These findings show that there is no variable-to-variable collinearity. In other terms, no research variable is statistically equivalent to any other, and each prediction has a distinct property.

Table 3. Correlation Matrix

Parameter	Economy	Operation	Harmony	Management	Size	Lev
Economy	1	0.07*	-	-	-	-
Operation	-	1	0.09*	-	-	-
Harmony	-	-	1	0.10**	-	-
Management	-	-	-	1	0.02	-
Size	-	-	-	-	1	-0.16***
Lev	-	-	-	-	-	1

Perspective impact on culture and business sustainability: The integrating method promotes coherent cultures in organizations and assumes that all employees agree on shared claims, values, and concepts. This agreement fosters unity and consistency in organizational members' beliefs, interpretations, and behaviors. The concept that cultural strength—the extent to which culture, values, and ideas are widely shared and strongly held inside the organization—improves business success has garnered popular and scholarly attention. This theory holds that a good organizational culture wants to improve because it boosts control, coordination, motivation, and goal alignment. These outcomes may discourage CEOs from seeking sustainability-focused culture transformations, but this study offers numerous potential avenues and real-world applications. Research shows that an organizational climate that promotes company sustainability is essential. Business sustainability practices, such as the release of a policy and the inclusion of environmental performance measures in the assessment, significantly influenced organizational actors' perceptions of business sustainability (5). The integration perspective's culture-performance correlation has been widely used in sustainability literature to promote environmentally friendly decision makers, tactics, and marketing and improve a company's responsibility effectiveness. Organizational leaders should foster a strong, conforming sustainability culture. This culture should unify corporate members and develop a sense of belonging and loyalty to the company's responsible goals. To establish a sustainable corporate culture, employees and their employers must share environmental principles. The company's founders or senior management may advocate such values, which eventually spread among staff members to be held and embraced by all (12). The differentiation viewpoint is similar to the

integration method since corporate culture is established by what is common among groups. Subgroups may maintain organizational agreement, but the differentiating researcher determines how much. Some believe that subcultures function inside a larger "common" corporate culture, while others believe that many businesses are more multicultural. Many integration studies show organizational leaders as culture creators or transformers—high-ranking executives who can conceive and implement a strong culture of loyalty and devotion to boost productivity and performance. However, early studies found little evidence linking a "strong culture" to commercial success. Later, researchers used a mixed methods approach to argue that strong organizational cultures only improve performance if they align with the organizational strategy and are flexible enough to adapt to changing environmental conditions. Strong cultural ideas that don't match an organization's strategic environment may hurt the company. (9) Management must focus on environmental and social issues rather than economic development to achieve corporate sustainability. Long-term goals of future company needs and short-term social and environmental goals are essential for organizational sustainability. The research implies that top management's ideas are cascaded down to lower levels of enterprises for execution. Many researchers believe that higher executives must promote, manage, and steer the company's principles and ideals to succeed in sustainability. Cultural transformation via values and management changes how firms use the environment. Business sustainability requires an organizational framework, the investigator said. Many organizational cultures attribute corporate sustainability to improved internal communications, pay structures, change management, and human resource initiatives. Awareness of company values will help implement change management actions for business sustainability. Interaction with business sustainability practices, especially the release of a business sustainability strategy and the inclusion of ecologic performance metrics in performance appraisal, significantly influenced organizational actors' responsibility for business sustainability. According to studies, organizational change representatives and external organization leaders (such as customer advocacy groups and regulatory bodies) can promote business social sustainability, but their authority and resources may limit them. Understanding subgroup similarities and differences can help organizations create more advanced and customized sustainability programs and provide new insights on how to transform organizational challenges. Employees from different cultures prioritize different factors and results while seeking company sustainability, so they will respond to corporate communication and change activities. Knowledge of firm values may help create contingent-based transformation programs for business sustainability.

CONCLUSION

Business sustainability and organizational culture have been studied more in this research. This study examined what creates a sustainability-focused organizational culture using the common definition. The CVF provides a framework for discussing how organizational culture's philosophical roots impact company sustainability and success. Culturally varied personnel prioritize internal staff progress, economization, environmental preservation, and stakeholder participation while seeking corporate sustainability. Business sustainability is deeply ingrained in an organization's fundamental beliefs and ideologies and cannot be explained by strategic planning, capacity building, decision-making, or leveraging skills and knowledge between presumed and favored countries. A strong culture that promotes internal and external sustainability is a successful firm sustainability plan. This essay showed how cultural philosophy affects sustainability and results. The empirical data shows that neither industry nor catastrophes significantly affect sample organizations' charitable practices. For sample firms, the charitable method mostly impacts the SDGs of economy, operation, and harmony. Thus, corporations still prioritize philanthropic giving in their sustainable development aims. Charitable donation boosts company credibility and governmental subsidies. From another perspective, this shows a common phenomenon in modern society:

corporations prioritize profit above "enterprise-run societies" (harmony). This research found that organizational rigidity and company-wide subcultures hinder cultural transformation related to sustainability. Business sustainability principles may be embraced at several levels. Our study suggests that surface-level changes like business sustainability reports, sustainability criteria in employee performance reviews, and employee training can foster a shift in an individual's basic assumptions. Researchers suggest numerous research avenues. The postulated links between company sustainability and organizational culture need further study. In numerous studies, experts have argued that organizations must reject bureaucratic structure and presumptions.

REFERENCE

Elsbach K. D. and I. Stigliani, "Design thinking and organizational culture: A review and framework for future research," *J. Manag.*, vol. 44, no. 6, pp. 2274–2306, 2018, doi: https://doi.org/10.1177%2F0149206317744252.

Lubis F. R. and F. Hanum, "Organizational culture," in *2nd Yogyakarta International Conference on Educational Management/Administration and Pedagogy (YICEMAP 2019)*, 2020, pp. 88–91, doi: https://dx.doi.org/10.2991/assehr.k.201221.020.

Baumgartner R. J. and R. Rauter, "Strategic perspectives of corporate sustainability management to develop a sustainable organization," *J. Clean. Prod.*, vol. 140, pp. 81–92, Jan. 2017, doi: 10.1016/j.jclepro.2016.04.146.

Brammer S. and A. Millington, "Firm size, organizational visibility and corporate philanthropy: an empirical analysis," *Bus. Ethics Eur. Rev.*, vol. 15, no. 1, pp. 6–18, Jan. 2006, doi: 10.1111/j.1467-8608.2006.00424.x.

Eccles, R. G. I. Ioannou, and G. Serafeim, "The Impact of a Corporate Culture of Sustainability on Corporate Behavior and Performance," *SSRN Electron. J.*, 2011, doi: 10.2139/ssrn.1964011.

Dhanda U. and V. K. Shrotryia, "Corporate sustainability: the new organizational reality," *Qual. Res. Organ. Manag. Int. J.*, vol. 16, no. 3/4, pp. 464–487, Nov. 2021, doi: 10.1108/QROM-01-2020-1886.

Ke, J.-L. X.-W. Qiu, and Y.-F. Jiang, "The Effect of Corporate Philanthropy on Organization Commitment and Job Performance of Employees: Workplace Spirituality as Mediating Variable," *Am. J. Ind. Bus. Manag.*, vol. 05, no. 06, pp. 466–473, 2015, doi: 10.4236/ajibm.2015.56046.

Arco-Castro, L. M. V. López-Pérez, M. C. Pérez-López, and L. Rodríguez-Ariza, "Corporate philanthropy and employee engagement," *Rev. Manag. Sci.*, vol. 14, no. 4, pp. 705–725, 2020.

Linnenluecke M. K. and A. Griffiths, "Corporate sustainability and organizational culture," *J. World Bus.*, vol. 45, no. 4, pp. 357–366, Oct. 2010, doi: 10.1016/j.jwb.2009.08.006.

Zaiane S. and D. Ellouze, "Corporate social responsibility and firm financial performance: the moderating effects of size and industry sensitivity," *J. Manag. Gov.*, pp. 1–41, 2022, doi: https://doi.org/10.1007/s10997-022-09636-7.

Yang D. and K. Babiak, "Exploring the effect of community institutional forces on corporate philanthropy in professional sport," *Eur. Sport Manag. Q.*, pp. 1–23, 2021, doi: https://doi.org/10.1080/16184742.2021.1907431.

Menezes Pagotto, L. M. Xavier Nicolletti, and M. Monzoni, "The Relation Between Corporate Philanthropy and Territorial Development in Brazil: Mapping the Corporate Social Managers' Perspectives," *Adm. Pública E Gest. Soc.*, Jan. 2022, doi: 10.21118/apgs.v14i1.11704.

Gavranić, T. Z. H. Može, and K. A. Rakitovac, "A STRATEGIC APPROACH TO CORPORATE PHILANTHROPY," 2021.

Yu H.-C. and L. Kuo, "Corporate Philanthropy Strategy and Sustainable Development Goals," *Sustainability*, vol. 13, no. 10, p. 5655, May 2021, doi: 10.3390/su13105655.

Camilleri, M. A. "Corporate sustainability and responsibility: creating value for business, society and the environment," *Asian J. Sustain. Soc. Responsib.*, vol. 2, no. 1, pp. 59–74, 2017, doi: https://doi.org/10.1186/s41180-017-0016-5.

Liket K. and A. Simaens, "Battling the devolution in the research on corporate philanthropy," *J. Bus. Ethics*, vol. 126, no. 2, pp. 285–308, 2015, doi: https://doi.org/10.1007/s10551-013-1921-x.

Yu, H.C. "Corporate philanthropic giving and sustainable development," *J. Manag. Dev.*, vol. 39, no. 7/8, pp. 837–849, 2020, doi: https://doi.org/10.1108/JMD-11-2019-0479.

Hogarth, K. M. Hutchinson, and W. Scaife, "Corporate philanthropy, reputation risk management and shareholder value: A study of Australian corporate giving," *J. Bus. Ethics*, vol. 151, no. 2, pp. 375–390, 2018, doi: https://doi.org/10.1007/s10551-016-3205-8.

Abu Zayyad, H. M. Z. M. Obeidat, M. T. Alshurideh, M. Abuhashesh, M. Maqableh, and R. Masa'deh, "Corporate social responsibility and patronage intentions: The mediating effect of brand credibility," *J. Mark. Commun.*, vol. 27, no. 5, pp. 510–533, 2021, doi: https://doi.org/10.1080/13527266.2020.1728565.

Jamali, A. A. Bhutto, M. Khaskhely, and W. Sethar, "Impact of leadership styles on faculty performance: Moderating role of organizational culture in higher education," *Manag. Sci. Lett.*, vol. 12, no. 1, pp. 1–20, 2022, doi: 10.5267/j.msl.2021.8.005.

Jain, A. M. Kansal, and M. Joshi, "New development: Corporate philanthropy to mandatory corporate social responsibility (CSR)—a new law for India," *Public Money Manag.*, vol. 41, no. 3, pp. 276–278, 2021, doi: https://doi.org/10.3390/su12187242.

Becerra-Vicario, R. A. Leon-Gomez, A. M. Gutiérrez-Ruiz, and M. A. Fernandez-Gamez, "Sustainable development through corporate social responsibility, corporate philanthropy and creating shared value," *Tech. Soc Sci J*, vol. 10, p. 291, 2020.

Dasgupta M. and D. Vaghela, "Integrating Organization Culture with Corporate Sustainability Strategy: A Review," p. 7.

Eniola, A. A. G. K. Olorunleke, O. O. Akintimehin, J. D. Ojeka, and B. Oyetunji, "The impact of organizational culture on total quality management in SMEs in Nigeria," *Heliyon*, vol. 5, no. 8, p. e02293, 2019, doi: https://doi.org/10.1016/j.heliyon.2019.e02293.

Wang, C. H. Xu, and G. Li, "The corporate philanthropy and legitimacy strategy of tourism firms: A community perspective," *J. Sustain. Tour.*, vol. 26, no. 7, pp. 1124–1141, 2018, doi: https://doi.org/10.1080/09669582.2018.1428334.

Bertrand, M. M. Bombardini, R. Fisman, and F. Trebbi, "Tax-exempt lobbying: Corporate philanthropy as a tool for political influence," *Am. Econ. Rev.*, vol. 110, no. 7, pp. 2065–2102, 2020, doi: 10.1257/aer.20180615.

Zimon, D. J. Tyan, and R. Sroufe, "Drivers of sustainable supply chain management: Practices to alignment with un sustainable development goals," *Int. J. Qual. Res.*, vol. 14, no. 1, 2020, doi: 10. 24874/IJQR14.01-14.

Bican P. M. and A. Brem, "Digital Business Model, Digital Transformation, Digital Entrepreneurship: Is There A Sustainable 'Digital'?," *Sustainability*, vol. 12, no. 13, p. 5239, Jun. 2020, doi: 10.3390/su12135239.

Baldassarre B. et al., "Addressing the design-implementation gap of sustainable business models by prototyping: A tool for planning and executing small-scale pilots," *J. Clean. Prod.*, vol. 255, p. 120295, 2020, doi: https://doi.org/10.1016/j.jclepro.2020.120295.

Bashir M. and R. Verma, "Internal factors & consequences of business model innovation," *Manag. Deci.*, 2018, doi: https://doi.org/10.1108/MD-11-2016-0784.

Wu, B. C. Jin, A. Monfort, and D. Hua, "Generous charity to preserve green image? Exploring linkage between strategic donations and environmental misconduct," *J. Bus. Res.*, vol. 131, pp. 839–850, 2021, doi: https://doi.org/10.1016/j.jbusres.2020.10.040.

Kvasničková Stanislavská, L. L. Pilař, K. Margarisová, and R. Kvasnička, "Corporate Social Responsibility and Social Media: Comparison between Developing and Developed Countries," *Sustainability*, vol. 12, no. 13, p. 5255, Jun. 2020, doi: 10.3390/su12135255.

****