

Cultural Appropriation of Sustainability: A Conceptual Model for Understanding the Organizational Institutionalization of Sustainability

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1. INTRODUCTION

In recent decades, sustainability has emerged as one of the central strategic agendas in contemporary organizations, driven by social, environmental, political, and market pressures that challenge traditional models of value creation. The increasing prominence of environmental, social, and governance (ESG) issues in global corporate discourse has granted sustainability a progressively stronger normative status, demanding from organizations not only symbolic or reactive responses but also substantive transformations in their internal systems, values, and practices (Bansal & DesJardine, 2014; Crane, 2000; Eccles & Serafeim, 2013; Hahn et al., 2015). In this context, an organization's ability to effectively integrate sustainability principles into its organizational culture has become a critical indicator of institutional coherence and long-term strategic viability (Linnenluecke & Griffiths, 2010; Schein, 2010).

Although the field of management has significantly advanced in analyzing sustainability as a strategy (Hart & Milstein, 2003; Porter & Kramer, 2011), a theoretical challenge persists in understanding how—and through which mechanisms—this strategic orientation promotes transformation across the different levels of organizational culture. Literature often treats culture and sustainability as relatively autonomous constructs or, when articulated, in a superficial and prescriptive manner (Linnenluecke, 2017). Moreover, studies frequently overlook the complex interactions between the institutional contexts in which organizations operate and the internal processes of cultural change (Winkler & Krzeminska, 2024). This gap underscores the existence of an opaque and insufficiently elucidated theoretical construct, thereby compromising a comprehensive understanding of sustainability as a multifaceted institutional and cultural process (Gond et al., 2012).

Considering this scenario, this theoretical essay aims to develop an integrative conceptual model that elucidates the process through which the adoption of sustainability practices and strategies drives transformations in organizational culture. To this end, we propose a systematic articulation among three core theoretical fields: (i) the literature on sustainability strategy, which frames sustainability as a strategic dimension essential to competitive advantage and organizational resilience (Bansal & DesJardine, 2014; Hahn et al., 2015); (ii) organizational culture theory, which conceives culture as a dynamic system of shared meanings that guides perceptions, decisions, and behaviors (Alvesson, 2013; Schein, 2010); and (iii) institutional theory, employed as the primary analytical lens to understand how external institutional norms and pressures are internalized, translated, and at times resisted in the process of cultural change (Greenwood et al., 2008; Suddaby et al., 2013).

By proposing this integrative model, the essay seeks to address the limitations of fragmented and predominantly normative approaches, offering theoretical contributions to the advancement of a more critical and epistemologically robust agenda that interrogates the conceptual foundations and organizational implications of sustainability. The adopted perspective recognizes that cultural change fostered by sustainability practices does not occur in a linear or homogeneous manner but is mediated by multiple factors, including institutional ambiguities, organizational logic conflicts, and cultural translation processes (Reay & Hinings, 2009; Zilber, 2002). Therefore, this essay contributes not only to theoretical advancement but also offers practical implications for managers and policymakers engaged in fostering sustainable organizational cultures.

To build the conceptual model proposed herein, the theoretical argument is developed in successive logical stages. Section 2 deconstructs the problem into its three foundational theoretical pillars. Subsection 2.1 examines the sustainability strategy literature to establish the key tensions and dilemmas organizations face. Subsection 2.2 deepens the notion of organizational culture as the symbolic terrain where such tensions are experienced and negotiated. Finally, Subsection 2.3 introduces institutional theory as the necessary analytical lens for connecting internal cultural dynamics with external environmental pressures. With these foundations in place, Section 3 presents the core of this essay: the discussion and proposition of an integrative model that synthesizes these pillars into a processual framework. Section 4 concludes the paper by outlining its theoretical contributions, practical implications, and an agenda for future research.

2. THEORETICAL FRAMEWORK

2.1 Between Pressures and Purposes: Sustainability as a Vector of Organizational Realignment

Sustainability has increasingly consolidated itself as a central strategic dimension in the field of management, gradually shifting from a peripheral domain of corporate social responsibility toward a logic integrated into the formulation and execution of organizational strategy (Hart & Milstein, 2003; Porter & Kramer, 2011). This shift is driven by the expanding expectations of stakeholders and the growing awareness among organizations that long-term economic performance requires the incorporation of social and environmental objectives into corporate strategy. In this context, contemporary literature has advanced in framing sustainability not merely as an ethical or normative imperative but as a relevant strategic vector for building competitive advantage, stimulating innovation, and enhancing organizational resilience (Bansal & DesJardine, 2014; Eccles et al., 2012).

Conceptually, this evolution is reflected in the transition from normative approaches focused on compliance and corporate philanthropy to models that emphasize the creation of shared value (Porter & Kramer, 2011), sustainable development as a dynamic capability (Hart, 1995), and the integration of sustainability into core strategic decision-making processes (Hahn et al., 2015). Simultaneously, there is growing concern regarding the role of sustainability as a driver of deep organizational transformation, requiring realignment not only in management systems and governance structures but also in the values, beliefs, and assumptions that underpin organizational culture (Crane, 2000; Linnenluecke & Griffiths, 2010; Sharma & Bansal, 2017).

Despite these advances, literature continues to face significant challenges. First, there remains a persistent tension between short-term objectives associated with financial performance maximization and the long-term imperatives inherent to sustainability, which impose managerial and cognitive dilemmas on decision-makers (Fu & Li, 2023; Hahn et al., 2015; Margolis & Walsh, 2003). Second, the adoption of sustainability often occurs in a symbolic or fragmented manner, without its effective internalization into organizational processes and values, resulting in decoupling phenomena between discourse and practice (Christensen et al., 2013; Gond et al., 2012; Greiner & Kim, 2021; Meyer & Rowan, 1977).

Moreover, the field still lacks robust theoretical models capable of explaining how sustainability is translated, appropriated, and institutionalized across different organizational realities, especially in contexts characterized by multiple institutional logics and internal cultural tensions. Recent scholarship has underscored the need for approaches that move

beyond simplistic dichotomies between genuine commitment and greenwashing (Greiner & Kim, 2021), and that explore sustainability as a dynamic and contingent process mediated by institutional, symbolic, and cultural factors (Bansal & Song, 2016; Battilana & Dorado, 2010).

Therefore, it becomes clear that viewing sustainability solely as a strategic challenge is insufficient. If its implementation is marked by intrinsic tensions and its effectiveness hinges on deep embeddedness, then the analysis must necessarily turn to the *locus* where these tensions are processed and where such embedding occurs—or fails to occur: organizational culture. It is within the system of shared meanings, values, and assumptions that sustainability strategies are interpreted, legitimized, or resisted. Advancing beyond strategic formulation, therefore, requires examining culture not as a passive receptacle, but as the dynamic and contested terrain of transformation.

2.2 Culture in Dispute: the sustainable logic and the challenges of organizational transformation

Organizational culture has traditionally been conceived as a system of shared values, beliefs, norms, and practices that provide cohesion, identity, and meaning to organizational actions (Alvesson, 2013; Schein, 2010). More than a collection of symbols or rituals, culture shapes the fundamental assumptions upon which organizations operate and make decisions. In this sense, organizational culture can be understood as a relational element, simultaneously influenced by historical processes, institutional contexts, and strategic choices, while also shaping decisions, behaviors, and organizational practices (Hatch & Cunliffe, 2013).

In the context of sustainability, organizational culture plays an ambivalent role, acting either as a facilitator or as a barrier to the incorporation of sustainable values. Cultures characterized by openness to learning, encouragement of innovation, appreciation of diversity, and commitment to social responsibility tend to provide more favorable conditions for the adoption and integration of sustainable practices into organizational routines (Cameron & Quinn, 2011; Linnenluecke & Griffiths, 2010). Conversely, cultural configurations marked by rigid hierarchies, short-term performance orientation, and adherence to strict financial rationalities often restrict or hinder the institutionalization of sustainability as a guiding principle of decision-making and organizational behavior (Flamholtz & Randle, 2011; Suddaby et al., 2013).

Cultural transformations do not follow a linear or prescriptive trajectory. The specialized literature indicates that profound cultural changes tend to occur gradually, characterized by complex dynamics, multiple influences, and often unforeseen outcomes (Alvesson & Sveningsson, 2015). Schein (2010) argues that for change to be sustainable, it must occur across the three levels of culture: visible artifacts (language, policies, structures), espoused values (strategies, goals), and—more fundamentally—basic assumptions (unconscious beliefs about reality, time, and human nature). It is precisely at this deepest level that the greatest challenges lie in achieving cultural transformation prompted by external pressures such as those associated with sustainability.

In this context, organizational culture is understood as a dynamic symbolic field, characterized by the coexistence of multiple subcultures and organizational logics in constant interaction and contestation (Martin, 2002). Thus, cultural transformation demands more than formal interventions; it requires ongoing processes of internal interpretation, negotiation, and legitimation conducted by various organizational actors operating at multiple levels (Hatch & Cunliffe, 2013).

In the case of sustainability, the effective internalization of new values often challenges established structures such as performance evaluation systems, compensation practices, and organizational success metrics. Many organizations continue to rely on performance indicators centered exclusively on short-term financial outcomes, even while declaring sustainability as a core value. This creates cognitive dissonance and weakens the effectiveness of cultural change processes (Gond et al., 2017; Hahn et al., 2015).

It is also important to consider that organizations operate in multiple, and often contradictory, institutional contexts. As such, organizational culture becomes the locus where external institutional logics—such as those of the market, social responsibility, regulatory compliance, or technical efficiency—are translated and negotiated (Thornton et al., 2012). These logics influence not only organizational discourses surrounding sustainability but also the meanings attributed to associated practices and the expectations regarding their outcomes.

Accordingly, analyzing organizational culture as a mediating system reveals both its centrality and its limitations as a sole explanatory factor. If culture translates and negotiates external logics, while simultaneously being shaped by broader contextual forces, a fundamental question arises: where do the pressures and logics originate that challenge existing cultural assumptions? To answer this question—and to understand the origin of the very forces that place sustainability on the organizational agenda—it is essential to adopt an analytical lens capable of connecting the internal world of the organization to its external institutional environment. Institutional theory offers precisely such a framework, enabling us to analyze the sources of legitimacy and normative pressures that serve as catalysts for the process of cultural transformation.

2.3 Much Beyond Isomorphism: Agency, Logics, and Translations in the Institutionalization of Sustainability

Organizations are embedded in complex institutional environments, where social norms, cultural values, regulatory expectations, and cognitive beliefs shape—at varying levels—their practices, strategies, and structures. Within this context, institutional theory offers a valuable analytical lens for understanding the processes through which sustainability—as an emerging set of norms and values—is interpreted, translated, and incorporated into organizational culture (Greenwood et al., 2008; Scott, 2013).

The neoinstitutional approach, developed by scholars such as DiMaggio & Powell (1983) and Meyer & Rowan (1977), posits that organizations seek legitimacy within their organizational fields, often resulting in institutional isomorphism - i.e., processes of structural convergence driven by coercive, normative, and mimetic pressures (Bataglia & Pellegrino, 2014). In the case of sustainability, this framework helps explain the growing adoption of ESG practices by organizations responding to regulatory requirements, stakeholder pressures, or market trends (Berrone et al., 2009; Wijen, 2014).

However, the adoption of sustainable practices does not necessarily imply their effective incorporation into organizational culture. In many cases, symbolic strategies such as decoupling—characterized by a dissociation between rhetoric and practice—are observed, whereby sustainability structures or reports are formally instituted without any meaningful changes to decision-making processes or evaluation systems (Bromley & Powell, 2012; Christensen et al., 2013). This phenomenon is particularly prevalent in contexts marked by misalignment between dominant institutional logics in the external environment and deeply embedded values in the organization's culture.

To address the limitations of traditional institutional paradigms, recent scholars have proposed more dynamic and interpretive approaches. The institutional work perspective, for instance, shifts the analytical focus to organizational actors and their agency in creating, maintaining, or transforming institutions (Lawrence et al., 2011). Within this framework, sustainability is no longer viewed as an exogenous pressure passively internalized, but rather as a contested symbolic and political field in which different actors construct legitimate meanings and seek to influence organizational norms.

Complementarily, the perspective of multiple institutional logics provides important insights into the conflicts and overlaps among different rationalities that coexist within organizational fields (Thornton et al., 2012). The introduction of sustainable practices often challenges the dominant market logic—centered on efficiency and profit maximization—by introducing competing dimensions, such as social justice or intergenerational responsibility. This plurality of logics generates institutional tensions that manifest internally as struggles over meaning, often complicating cultural transformation (Pache & Santos, 2010; Reay & Hinings, 2009).

Another relevant concept is that of institutional translation, which highlights the processes by which organizations adapt external norms to their internal realities, reinterpreting them considering their own culture, history, and structures (Boxenbaum & Pedersen, 2009; Zilber, 2002). In this regard, sustainability is not adopted uniformly across organizations, but rather undergoes continuous processes of reinterpretation, adaptation, and—under certain conditions—resistance by organizational actors.

Thus, by adopting institutional theory as the central analytical framework, this essay acknowledges that transformations driven by sustainability are conditioned by multiple institutional dynamics. These include the coexistence of conflicting logics, the role of agency in mediating external pressures, and the need for symbolic translation to enable the legitimate incorporation of new values into organizational practices. This approach allows us to move beyond deterministic or voluntaristic interpretations, offering a more nuanced and theoretically sensitive analysis of the complexity of organizational contexts.

The adoption of institutional theory therefore concludes the theoretical foundation of this study. We have demonstrated that sustainability strategy defines the inherent tensions of the process; that organizational culture constitutes the symbolic terrain of contention; and that the institutional environment provides the pressures and logics that catalyze it. Having established the contributions and limitations of each theoretical perspective in isolation, the challenge now lies in articulating them into a coherent and dynamic framework. This task is the focus of the following section. Rather than merely summarizing concepts, the next discussion integrates them to propose a conceptual model that explains the cultural appropriation of sustainability as a journey of translation, negotiation, and institutionalization.

3. DISCUSSION: AN INTEGRATED MODEL OF THE CULTURAL INSTITUTIONALIZATION OF SUSTAINABILITY

A critical analysis of the literature indicates that understanding cultural transformation driven by sustainability requires an integrated theoretical articulation that transcends isolated disciplinary approaches. Separate analyses of the strategic, cultural, or institutional dimensions are insufficient to grasp the complexity, fluidity, and contested nature of this organizational phenomenon. Institutional theory contributes by elucidating the mechanisms through which organizations are compelled to adopt sustainable practices, primarily in the pursuit of legitimacy within regulatory, normative, and symbolic contexts. Strategic literature, in turn,

helps clarify how organizations respond to such pressures, revealing the dilemmas, trade-offs, and implementation mechanisms linked to sustainability-oriented strategies. Complementarily, organizational culture theory offers a necessary framework for investigating how such strategies are interpreted, negotiated, and potentially incorporated into the symbolic system of the organization—affecting values, practices, and underlying assumptions. However, it is precisely at the intersection of these three lenses that a more comprehensive and theoretically sophisticated understanding emerges—capable of capturing the mediations, contradictions, and negotiations that characterize the institutionalization of sustainability as a vector of cultural transformation.

Accordingly, we propose a conceptual model that dynamically and processually articulates the strategic, cultural, and institutional perspectives. The Model of Cultural Appropriation and Institutionalization of Sustainability conceptualizes cultural transformation not as a linear outcome resulting from the implementation of strategic directives, but rather as a continuous process of institutional translation—profoundly mediated by the agency of organizational actors and the cultural logics already institutionalized. The core argument holds that exogenous institutional pressures are selectively interpreted, negotiated, and at times resisted within an organizational cultural arena, where multiple levels of culture—artifacts, espoused values, and basic assumptions (Schein, 2010)—are activated and placed under tension. This process gives rise to heterogeneous organizational trajectories, ranging from genuine and deeply embedded incorporation of sustainability values to persistent forms of symbolic decoupling

3.1 Theoretical Integration and Model Proposition

The proposed conceptual model (Figure 1) is structured around four interrelated components that shape the process of cultural appropriation and institutionalization of sustainability: (i) the institutional environment; (ii) organizational translation mechanisms; (iii) the internal cultural arena; and (iv) the cultural outcomes of institutionalization.

The institutional environment constitutes the starting point of the model. Organizations operate within dense and heterogeneous institutional fields, shaped by isomorphic pressures—coercive, normative, and mimetic – that drive the adoption of sustainable practices to achieve social and institutional legitimacy (DiMaggio & Powell, 1983). These pressures stem from the coexistence of multiple institutional logics – such as market, community, and state regulatory logics—whose demands often conflict, thereby creating an organizational environment marked by ambiguity and contestation (Thornton et al., 2012).

Organizational translation mechanisms reflect the fact that external pressures are not internalized directly or automatically. Rather, they are mediated by active institutional translation processes, which confer meaning to environmental demands considering the organization’s internal cognitive, political, and cultural structures. Two mechanisms are central to this process. The first is strategic translation, through which leadership and strategy formulators reinterpret institutional pressures in organizationally relevant terms—such as risk, innovation, reputation, or competitive advantage - aligning them with strategic goals (Porter & Kramer, 2011). The second mechanism involves institutional work, whereby organizational actors—such as institutional entrepreneurs, internal coalitions, or symbolic leaders – engage in the creation, maintenance, or disruption of norms and practices, negotiating legitimate meanings of sustainability within the organizational context (Lawrence et al., 2011).

The internal cultural arena is conceived as a symbolic space of negotiation, contestation, and re-signification, where translated elements of institutional pressures interact with the

different levels of organizational culture as outlined by Schein (2010). At the level of artifacts, visible responses emerge, such as the publication of sustainability reports, the creation of specific executive roles, and the formulation of environmental policies. Despite their relevance, these elements remain vulnerable to symbolic decoupling (Meyer & Rowan, 1977), where ceremonially adopted practices fail to translate into substantive organizational change. The level of espoused values is engaged when conscious efforts are made to legitimize these artifacts – integrating them into the organization’s mission, guiding principles, and strategic discourse. Yet, this often reveals symbolic dissonances, especially when sustainable values conflict with incentive systems and performance metrics still grounded in short-term instrumental rationality (Hahn et al., 2015). Full internalization of sustainability occurs at the level of basic assumptions, where sustainability principles become naturalized, widely shared, and unquestioned, implicitly guiding interpretations, decisions, and behaviors. Achieving this stage requires deep structural changes in management systems, governance, and performance evaluation, such that sustainability becomes organically integrated into the organization’s institutional identity.

A dynamic micro feedback loop operates within the cultural arena. The transition from the artifact level to espoused values is not automatic – it is marked by meaning negotiation and symbolic conflict. When new policies (artifacts) generate dissonance or conflict with existing routines and metrics, the response of organizational members – whether resistance, adaptation, or inquiry – constitutes immediate feedback. This collective reaction pressures leadership to refine its sensegiving efforts and adjust strategic translation, whether by clarifying narratives, altering incentives, or modifying policies to enhance internal legitimacy. This reveals that institutional work is not the exclusive domain of top management but is also enacted in everyday cultural interactions.

The proposed model recognizes that cultural appropriation of sustainability is neither linear nor bound to a single predictable outcome. The outcomes of sustainability’s cultural institutionalization depend on the effectiveness of organizational translation mechanisms, the intensity and nature of internal cultural tensions, and the configuration of institutional logics shaping the organizational field. Based on this premise, the model identifies three archetypal cultural patterns that represent possible – not mutually exclusive – outcomes in the symbolic and practical incorporation of sustainability.

1. Deep internalization, characterized by the full and systemic incorporation of sustainability principles into the organization’s basic cultural assumptions (Schein, 2010). Here, sustainability becomes embedded in the organization’s identity, implicitly and durably guiding decisions, governance structures, and performance criteria. This outcome presupposes symbolic coherence across artifacts, values, and shared meanings and entails broad structural and cultural transformations.
2. Cultural hybridization, in which sustainability logic is selectively combined with pre-existing organizational values and rationalities, resulting in hybrid and at times paradoxical cultural configurations (Battilana & Dorado, 2010). Sustainability is appropriated pragmatically, yielding normative ambivalence and persistent tension between competing institutional orientations. This reflects the coexistence and negotiation of multiple institutional logics (Thornton et al., 2012) and symbolic translations in which actors assign different – and sometimes conflicting – meanings to sustainability (Boxenbaum & Pedersen, 2009; Zilber, 2002).
3. Persistent decoupling, where the organization formally adopts sustainability-related symbols, discourses, and structures – such as reports, certifications, and executive roles – without promoting substantive change in its underlying cultural systems (Christensen et al., 2013; Meyer & Rowan, 1977). This outcome is marked by a dissonance between

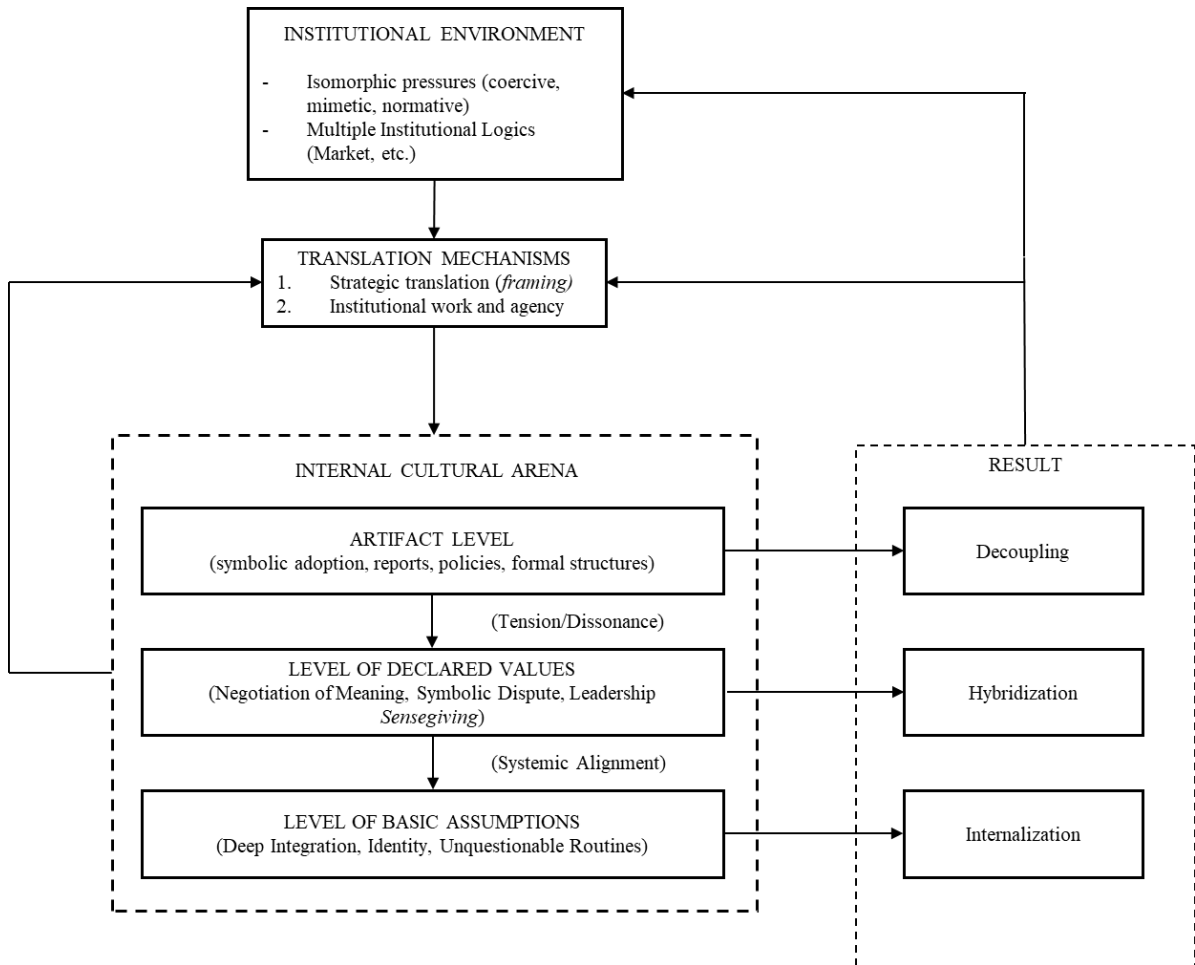
appearance and substance, often resulting from ceremonial practices, the maintenance of conventional operational standards, and heightened risks of organizational cynicism and greenwashing. Sustainability remains peripheral and instrumental, lacking anchorage in the core cultural assumptions that govern daily organizational life.

By recognizing these three archetypal patterns – internalization, hybridization, and decoupling—the model emphasizes that cultural transformation driven by sustainability is a contingent, relational, and institutionally situated process. This perspective enhances the analytical capacity of the field by integrating the differential effects of symbolic and practical appropriation, thereby contributing to a more realistic, critical, and theoretically attuned understanding of organizational change driven by socio-environmental values.

In addition, the model incorporates a dynamic feedback mechanism: cultural outcomes do not represent an endpoint but rather influence the institutional environment itself. An organization that reaches deep internalization may become a field exemplary, setting new norms and generating mimetic and normative pressures on peers. Conversely, a pattern of persistent decoupling, if visible to stakeholders, may provoke distrust and prompt coercive pressures, such as stricter regulation or contractual demands from clients. Cultural hybridization may also legitimize new action logics that blend social and market imperatives, contributing to the evolution of field-level rules. Thus, the organization is not merely a passive recipient of institutional pressures, but an active agent in shaping institutions through its cultural outcomes.

A second internal and iterative feedback loop flows from the cultural arena back to translation mechanisms. The state of organizational culture—whether characterized by internalization, hybridization, or decoupling – shapes how future institutional pressures are interpreted and framed. In an organization where sustainability has been internalized, new demands are likely to be framed proactively as opportunities for innovation. In contrast, a culture marked by decoupling may interpret the same stimuli defensively—as threats or costs to be managed ceremonially. Hence, the cultural arena is not merely an outcome but also a cognitive and political filter shaping future change cycles, revealing a path-dependent evolution of the sustainability culture.

Figure 1 illustrates the processual structure and interrelations among the components of the proposed model.



Source: Prepared by the authors

3.2 Theoretical Contributions

Through the conceptual model proposed, this theoretical essay seeks to contribute to organizational studies and the management literature by offering four key contributions that deepen the theoretical understanding of cultural transformation processes driven by sustainability.

First, the proposal contributes by integrating three conceptual domains that are often treated in a segmented manner – sustainability strategy, organizational culture, and institutional theory – articulating them as complementary perspectives that address different dimensions of the cultural incorporation of sustainability. This integration allows for advances beyond dichotomous approaches that oppose environmental determinism to managerial voluntarism (Greenwood et al., 2008), favoring a reconfiguration of the debate between the instrumental rationale for sustainability (business case) and its ethical foundation (moral case). The model conceives these rationales not as fixed or mutually exclusive categories but as socially constructed interpretations, mediated by institutional contexts and shaped by specific strategic framings (Bansal & DesJardine, 2014; Hahn et al., 2015).

Second, the model proposes a conception of cultural transformation grounded in the concepts of institutional translation and symbolic contestation, distancing itself from normative

or linear perspectives. By conceiving the internal cultural arena as a space for negotiating meanings—permeated by ambivalence and multiple organizational logics (Reay & Hinings, 2009; Thornton et al., 2012)—the model highlights the agency of organizational actors in mediating institutional demands and cultural structures. The inclusion of the concepts of institutional work (Lawrence et al., 2011) and symbolic translation (Boxenbaum & Pedersen, 2009; Zilber, 2002) broadens our understanding of the variation in cultural outcomes of sustainability initiatives, moving beyond explanations that focus exclusively on implementation deficits.

Third, the proposal contributes to the literature on institutional decoupling by interpreting it as a possible outcome - resulting from unresolved tensions among different levels of organizational culture, particularly between artifacts and values (Bromley & Powell, 2012; Christensen et al., 2013). Rather than reducing it to intentional dissimulation, the model frames decoupling as a contingent organizational dynamic, potentially derived from persistent structural and symbolic incongruities across cultural levels. This dynamic may be temporary or become relatively stable, especially in contexts characterized by tensions among competing institutional logics.

Finally, the essay contributes to institutional theory by offering insights into its micro foundations, responding to calls for approaches that connect broad institutional phenomena with everyday organizational processes (Greenwood et al., 2008; Thornton et al., 2012). By operationalizing the concept of cultural translation through Schein's (2010) three levels of analysis, the model provides an analytical instrument to examine how external norms and values are appropriated, reinterpreted, and integrated into organizational practices and interpretations. This contributes to a more situated and process-oriented understanding of cultural change driven by sustainability.

4. CONCLUSION

This theoretical essay presented a conceptual model aimed at understanding the processes through which sustainability strategies can trigger cultural transformations within organizations. Grounded in the articulation of three theoretical domains – sustainability strategy, organizational culture, and institutional theory – the model proposes that the institutionalization of sustainability constitutes a relational, contingent, and symbolically mediated process whose effectiveness depends on the internal interpretation and negotiation of meanings and is not exhausted by the formal adoption of sustainable practices. By introducing the concept of a “cultural arena” as a space for translation, contestation, and re-signification, the model seeks to clarify how institutional pressures are negotiated and incorporated across the different levels of organizational culture, as outlined by Schein (2010).

This proposal contributes to the literature by offering an analytical framework that connects macro and micro levels of organizational dynamics, elucidating how external institutional logics are internally appropriated through mechanisms such as strategic framing, institutional work, and symbolic disputes. In doing so, the model critically engages with recurring dichotomies – such as the opposition between the instrumental rationale of sustainability (business case) and its ethical justification (moral case) (Bansal & DesJardine, 2014; Hahn et al., 2015), or between institutional determinism and managerial voluntarism (Greenwood et al., 2008). The model argues that the cultural appropriation of sustainability occurs in a situated and iterative manner, shaped by competing rationalities and specific organizational contexts.

It is important to acknowledge, however, that the model has limitations due to its theoretical and exploratory nature. It does not aim to provide a definitive taxonomy of organizational trajectories, nor to produce empirical generalizations. Its primary utility lies in serving as a heuristic framework to guide future research. For this purpose, we suggest conducting longitudinal and ethnographic studies capable of examining the processes of symbolic translation and cultural contestation within organizations. Such approaches may deepen the understanding of the factors that condition transitions across the different levels of organizational culture – artifacts, values, and assumptions – and clarify the roles played by institutional actors in mediating these processes.

Moreover, comparative investigations across different sectors and institutional fields may help analyze how distinct normative regimes, governance structures, and stakeholder pressures influence the appropriation of sustainability within organizations. Quantitative surveys, in turn, can complement these approaches by empirically testing propositions derived from the model, such as the effectiveness of translation mechanisms or the prevalence of distinct organizational outcomes – including deep internalization, hybridization, and persistent decoupling.

From a practical standpoint, the model provides relevant insights for organizational actors. For managers, it offers a diagnostic framework to assess whether sustainability initiatives remain confined to the level of artifacts – such as reports or policies – without influencing values and performance metrics, which may be a clear indicator of the risk of persistent decoupling. For public policymakers and regulators, the model suggests pathways for designing normative frameworks and incentive mechanisms that promote greater alignment between formal declarations and effective practices. Given a global context shaped by growing demands for legitimacy, regulatory transformation, and socio-environmental pressures, advancing the understanding of how sustainability is progressively incorporated into organizational culture constitutes a priority agenda – both for theoretical development and for institutional practice in the field of management.

USE OF GENERATIVE ARTIFICIAL INTELLIGENCE (GAI)

The authors of this theoretical essay declare the responsible use of Generative Artificial Intelligence (GAI) tools, specifically ChatGPT and Gemini, to support the English translation of the manuscript and to enhance the clarity, structure, and stylistic quality of the text. Additionally, GAI tools were employed to incorporate methodological suggestions aimed at strengthening the research approaches adopted.

The use of these technologies was conducted with full transparency and in strict accordance with the ethical standards governing academic research. All intellectual decisions, theoretical interpretations, argumentative development, and final validation of the manuscript were carried out exclusively by the human authors, who assume full responsibility for the originality, accuracy, and integrity of the content and its scholarly contributions.

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