

The influence of cultural dimensions and generational differences on sustainable behavior in organizations - a systematic literature review

Galina LISA

Moldova State University, Chişinău, Republic of Moldova

ORCID ID: 0000-0001-5354-5352

galina.lisa@usm.md

Marian JALENCU

Moldova State University, Chişinău, Republic of Moldova

ORCID ID: 0000-0001-7690-7432

marian.jalencu@usm.md

Irina COSNICEAN

Moldova State University, Chişinău, Republic of Moldova

ORCID ID: 0000-0001-7914-1188

irina.cosnicean@usm.md

Abstract. Sustainable behavior in organizations has become a strategic priority amid global environmental challenges and the objectives of the UN's sustainability agenda. Cultural dimensions, such as collectivism versus individualism, power distance, and long-term orientation, and generational cohorts are key influences on how organizations and employees engage with sustainability. While numerous studies explore these factors separately, their combined impact remains underexplored. This article addresses that gap by conducting a systematic literature review on how cultural values and generational differences jointly shape sustainable behavior in organizations. The review draws on peer-reviewed articles published between 2000 and 2025 in Web of Science and Scopus-indexed journals in the fields of business, management, and organizational studies. Selection criteria included empirical or theoretical studies linking at least one cultural dimension or generational aspect to sustainability-related organizational behaviors. The methodology followed PRISMA guidelines to ensure a transparent and replicable process. Findings indicate that cultural values significantly influence organizational sustainability outcomes. Cultures characterized by collectivism, egalitarianism, long-term orientation, and a concern for quality of life tend to promote environmental responsibility and social engagement. In contrast, highly hierarchical or materially driven cultures may require institutional reinforcement to adopt sustainable practices. At the same time, organizations with internal cultures that emphasize sustainability - through leadership support, employee involvement, and value alignment - report improved environmental performance. Generational differences further shape sustainability engagement. Millennials and Generation Z typically demonstrate stronger pro-environmental attitudes and expectations from employers, acting as change agents within organizations. However, the effect of generational differences is mediated by cultural context, making it essential to tailor sustainability strategies accordingly. This article contributes an integrative conceptual model and identifies research gaps, offering practical insights for managers to align sustainability initiatives with the cultural and generational profiles of their workforce.

Keywords: cultural dimensions, generational differences, sustainable behavior, organizational culture, corporate sustainability, multigenerational workforce.

How to cite: LISA, G., JALENCU, M., & COSNICEAN, I. . The influence of cultural dimensions and generational differences on sustainable behavior in organizations - a systematic literature review. *International Conference of Management and Industrial Engineering*, 12. <https://doi.org/10.56177/12icmie2025.131> .

Introduction

Sustainable behavior in organizations refers to the set of actions and decisions by which companies and their employees contribute to sustainable development - i.e. meeting present needs without compromising the ability of future generations to meet their own needs [1]. This concept includes environmental protection practices (reducing pollution, energy efficiency, waste management), corporate social responsibility (caring for employees, the

community and the supply chain) and long-term economic viability. In recent decades, sustainability has become a major strategic objective for many organizations, driven by the 2030 Agenda and the UN Sustainable Development Goals [2]. However, the extent to which companies and individuals adopt sustainable behaviors can vary significantly depending on cultural and demographic factors.

This article conducts a systematic literature review on the influence of cultural dimensions and generational differences on sustainable behaviour in organizations. The study focuses on business and management literature, especially articles published in Web of Science (WoS) and Scopus indexed journals to ensure the relevance and academic quality of the sources. The aim is to identify the main themes, theoretical frameworks, methodologies and results of previous research.

The structure of the article entails:

- theoretical framework, in which Hofstede's cultural model and generational theory are briefly described as prisms through which sustainable behavior will be interpreted;
- the methodology section describes the literature search and selection process; and
- the results section is organized by major sub-themes, including i) the influence of cultural dimensions on sustainable behavior; ii) the influence of generational differences, and iii) observations on the interaction between culture and generation.

Respectively, each sub-section discusses the methods used by the analyzed studies and their main findings.

Based on the findings of the study, a logic model was developed that explains how cultural and generational variables interact in influencing sustainable behavior in organizations.

Literature Review

Cultural dimensions and sustainable behavior

One of the most widely used approaches to understanding cultural differences at the national level is the Hofstede cultural dimensions model [3]. The deep cultural values influence societal and organizational behaviours, including attitudes towards the environment and sustainability. Theoretically, national culture can create a framework of values that either favor or discourage sustainable behavior. For example, collectivism (as opposed to individualism) emphasizes the good of the group and cooperation, which may encourage pro-environmental actions for the sake of the community. Femininity (opposed to masculinity in the Hofstede model) privileges caring for others and quality of life, values that align with environmental concerns and social responsibility [3], [4]. In contrast, a highly masculine and competitive culture might put economic growth before environmental protection. Reduced distance from power (cultural egalitarianism) is associated with greater public involvement in decision-making and institutions that are more inclined towards transparency - aspects that may enhance society's ability to adopt sustainable environmental policies [3], [4]. In addition, the long-term orientation suggests that society values planning for the future and may be more willing to make short-term sacrifices for long-term benefits, which is in line with sustainability objectives (e.g. investing in green technologies that bring benefits over years). At the same time, the avoidance of high uncertainty could mean resistance to change and innovation, and therefore possible difficulties in adopting new sustainable practices, although this effect depends on the context.

The literature largely confirms these links, but also highlights nuances and contradictions (Table 1).

Table1: Literature synthesis on the influence of cultural dimensions on sustainable behavior

Authors	Year	Methodology (research design)	Cultural dimensions analyzed
Pinkston & Carroll [5]	1994	Comparative study on foreign invested vs. domestic US companies (analysis of corporate citizenship/CSR perspectives).	National cultural differences (context of foreign vs. US companies; does not explicitly use Hofstede dimensions, but addresses different CSR perspectives by cultural background).
Burton, Farh & Hegarty [6]	2000	Quantitative (questionnaire) research on a sample of business students from two cultures (165 US vs. 157 Hong Kong), comparing their orientation towards social responsibility.	Individualism vs. collectivism (comparing a Western, individualistic culture - the US - with an Eastern, collectivistic culture - Hong Kong; also, implicit differences in masculinity/femininity and other values between the two countries).

Waldman et al. [7]	2006	Cross-cultural study (GLOBE project) on top management teams from 15 countries, assessing leaders' CSR values and correlating them with cultural indicators and leadership styles.	Collectivism and Power Distance (national cultural values measured in GLOBE, similar to Hofstede's dimensions).
Jamali [8]	2008	Theoretical and exploratory analysis (stakeholder approach to CSR; literature review and practical perspectives, with a focus on the international context).	Does not focus on a single Hofstede dimension; addresses organizational and national culture as a whole (argues that CSR strategies need to be adapted to stakeholders' cultural values).
Ringov & Zollo [9]	2007	Global quantitative analysis (cross-country study based on companies' environmental and social performance indicators correlated with national Hofstede cultural dimensions scores).	The four core Hofstede dimensions: Distance from Power, Individualism, Masculinity, Masculinity, Uncertainty Avoidance (long-term orientation was not included as it was available for fewer countries at that time).
Kim & Kim [10]	2010	Quantitative study (survey) among public relations practitioners in South Korea, applying questionnaires based on Hofstede cultural values and attitudes toward CSR.	All five Hofstede dimensions (distance from power, collectivism/individualism, masculinity/femininity, uncertainty avoidance, long-term orientation) + other local factors (e.g. social traditionalist values in Korean context).
Ho, Wang & Vitell [11]	2012	Global statistical analysis on a large sample of firms across countries, assessing corporate social performance (CSP) in relation to national cultural factors and geographic/regional factors.	Hofstede cultural dimensions (including core and possibly long-term orientation) and geographic environmental factors (e.g., the region to which the country belongs).

Source: Authors' own research

Overall, the literature clearly shows that national cultural differences play an important role in shaping the sustainable behaviour of individuals and organizations. The general trend observed is that some cultural values facilitate more responsible behavior towards society and the environment, while others may inhibit it.

Generational differences and sustainable behavior

The second relevant theoretical framework is that of generations and generational differences. Generations theory, popularized by authors such as William Strauss and Neil Howe (1991), is based on the premise that groups of individuals born in a particular historical period (generational cohort) share common formative experiences that shape their values, attitudes and behaviours throughout their lives [12]. In today's organizational context, four main generations often co-exist:

- Baby Boomers (born ca. 1946-1964) - a generation raised in the post-war period of economic expansion; generally oriented toward career stability, discipline, and material success; initially less exposed to environmentalist concepts in their youth (the environmental movement was just beginning in the 70s).
- Generation X (b. ca. 1965-1980) - lived through the transition to the digital age; relatively skeptical of institutions but adaptable; witnessed the onset of environmental protection efforts in the 1980s-90s and many gradually acquired values of work-life balance and responsible consumption.
- Generation Y (Millennials) (b. ca. 1981-1996) - coming of age at the turn of the millennium, with globalization and the internet; they are often described as more purpose-driven and keen to work for organizations with ethical values. They have been *educated with an awareness of environmental issues* (climate change, sustainable development) and expect employers to show social responsibility.

● Generation Z (b. ca. 1997-2012) - *digital natives* who have grown up in a hyper-connected world already marked by the effects of global warming and recent economic crises. Recent studies describe them as the “sustainability generation”, often more vocal and demanding in terms of environmental protection and social engagement. Gen Z values authenticity and tends to punish companies perceived as unethical or unsustainable (the so-called “woke” phenomenon, in the sense of social and environmental awareness).

Research on generations and sustainability broadly suggests that younger generations exhibit more positive attitudes towards sustainable behavior compared to older generations. For example, a quantitative study of a sample of 1250 US consumers [13] found that young people (Generations Y and Z) have *more favorable attitudes towards sustainable practices* and consider sustainability more important in their daily lives, compared to Baby Boomers, who are less interested in sustainable consumption and less influenced by environmental arguments in their purchasing decisions. These results confirm the general perception that each younger generation is becoming increasingly aware of environmental issues - partly because the severity of these issues is increasing over time and formal education is increasingly emphasizing sustainable development. On the other hand, *not all studies find strong generational differences*. Some longitudinal or comparative research suggests that pro-environmental attitudes have increased in the population as a whole, not just in young people, and that *actual behaviors* (e.g. recycling rates, energy saving) may not differ massively between age groups when other factors (education, income, urban/rural environment) are controlled for. For example, Olsson and Gericke (2017) found no significant differences in sustainable consumption behavior between generations in Sweden, suggesting that even older people are gradually adopting greener practices with general changes in society [14].

The cultural context remains an important modulating factor: even if young people in different countries share similar pro-environmental values, the expression of these values in actual behaviors depends on local social norms and the cultural climate. Overall, younger generations emerge as drivers of change towards sustainability, bringing fresh energy and new ethical demands to organizations. The authors emphasize that *in order to harness this potential, organizations should combine the enthusiasm of new generations with the experience of older generations, building an inclusive internal culture that genuinely promotes environmental and social goals*. The optimal approach is one that takes into account cultural and generational diversity, aligning employees' values with the organization's sustainability strategy - avoiding both simplistic stereotypes and 'one-size-fits-all' solutions that are not adapted to the context.

Methodology

This review has been conducted systematically, following PRISMA good practice for literature reviews. The main scientific databases (Web of Science and Scopus) were searched for articles published in the period around 2000-2025, using keywords in English such as “sustainability”, “sustainable behavior”, “culture”, “Hofstede”, “national culture”, “generational differences”, “Generation Z”, “organizational sustainability”, etc. Journals in the field of business, management and organizational psychology were specifically targeted, ensuring that the selected studies address the organizational context (firm-level or employee/manager behavior). Studies from marketing and consumer behavior were also included, as sustainable consumer behavior can influence organizational decisions.

Inclusion criteria: (1) Empirical studies or reviews examining the link between at least one cultural dimension (national or organizational) or generational aspects and sustainability-related behaviours (e.g. CSR practices, environmental initiatives, pro-environmental attitudes of employees, green purchasing intentions, etc.); (2) Relevant theoretical literature (widely used conceptual frameworks such as Hofstede's model, generational theory) to define the underlying concepts; (3) Sources published in scientific journals or indexed volumes to ensure quality.

Exclusion criteria: (1) papers that were not directly relevant to the organizational setting (e.g., general studies on cultural values unrelated to sustainability, or studies on sustainability unrelated to culture or generations); (2) non-academic articles (commercial reports, scientifically unsubstantiated opinions) - although some non-academic global survey data are mentioned in context, we relied mainly on peer-reviewed research; (3) papers that were not available in a language of circulation (English sources were preferred; some Romanian sources were included for local context). It should be noted that, given the emerging nature of the topic (sustainability being a dynamic field), many studies have appeared in the last 5-10 years, and perspectives are constantly being updated. Therefore, our review captures the current state of knowledge (up to 2024-2025), but also the gaps that persist.

Results and Discussions

The influence of cultural dimensions on sustainable behavior in organizations

1. National cultural differences in corporate sustainability practices

An important line of research has examined how countries' cultural values influence *firms' sustainability performance* or *public environmental policies*. These studies often use Hofstede dimension scores (or alternatives, such as Schwartz values or GLOBE project indicators) correlated with country-level sustainability indicators (e.g. environmental sustainability index, corporate CSR reporting rates [15], ESG scores, etc.)

A relevant example is the study by Husted (2005), which was among the first to demonstrate *quantifiable links between culture and sustainability* at the macro level [4]. Husted found that countries with low power distance, low levels of masculinity and collectivist tendencies have higher ecological sustainability scores (measured by indicators such as pollution control, resource conservation). He also suggested that these cultural traits favor the development of pro-environmental *institutional capacity* - for example, in an egalitarian society, people's environmental concerns may more strongly influence policy decisions (there is more accountability of leaders).

Another significant study, Park, Russell & Lee (2007), conducted an analysis of 31 countries and reported that *high individualism* is not necessarily negatively associated with sustainability, as one would intuitively assume, emphasizing how developed and democratic (often individualistic) economies have the resources and institutions to protect the environment [16]. However, the authors emphasized that some cultural dimensions interact complexly with economic factors: for example, uncertainty. Countries with low uncertainty avoidance (more open to novelty) can more easily adopt eco-innovative technologies, but at the same time, if institutions are weak, this openness can lead to environmental exploitation without strict regulation.

Further research has deepened these relationships. Cox, Friedman & Tribunella (2011) integrated indicators of global governance with culture, finding that sustainable governance (sound policies, absence of corruption) enhances the positive influence of cultural values on sustainable development [17]. For example, in a good governance environment, masculinity (competition orientation) can be channeled towards green innovations, increasing sustainable competitiveness, while power (power distance) becomes less relevant as institutions somewhat reconcile actors' voices. Thus, it has been proposed that *governance acts as a moderator*: in a country with strong pro-environment public policies, otherwise unfavorable (e.g., highly hierarchical) cultures do not hinder progress, whereas in a country with weak governance, even a favorable (e.g., egalitarian) culture may not translate into concrete action.

2. Organizational culture and “sustainability culture”

At the micro (firm) level, numerous case studies and qualitative research have shown that organizations that have succeeded in becoming sustainable in the long term have a strong organizational culture oriented towards sustainable values. This type of culture is characterized by: leadership that promotes the vision of sustainability, engaging employees in eco-initiatives, rewarding ethical and transparent behaviours, etc. For example, research by Hristov et al. (2021) identified that managers are increasingly giving importance to the cultural dimension when it comes to implementing sustainability in corporate strategy, considering it as *the fourth pillar* of sustainable development, alongside economic, social and environmental [18]. They found, based on a survey of 195 managers, that the majority perceive organizational culture as a key factor in deciding whether or not to adopt sustainable strategies. Moreover, their study led to the development of a managerial framework (COESE model: Cultural, Organizational, Environmental, Social, Economic) that suggests that embedding sustainability at the strategic level requires *embedding sustainable values into the mindset of employees and daily operations*.

3. Specific cultural dimensions and employee behavior

It was also investigated how *personal cultural values (derived from the national culture)* influence individual on-the-job behaviors, such as: participation in green office programs, saving resources at work, reaction to company CSR initiatives, etc. A cross-cultural study by Kim and Kim (2016) showed that employees from countries with a collectivist orientation (e.g. South Korea) were more likely to follow pro-environmental organizational norms (e.g. to recycle paper in the office), whereas employees in more individualistic countries (e.g., the US) needed stronger individual motivations (rewards, personal recognition) to engage in the same behaviors [10]. Power distance also influences how green policies are implemented: in cultures with high power distance, employees expect the initiative to come clearly from top management and are hesitant to take informal action on their own; in low power distance cultures, by contrast, green ideas can also come from the bottom up, from employees challenging the status quo. These observations are important for managers implementing sustainability programs in subsidiaries in different countries: *a participatory program that works well in Sweden (egalitarian culture) might fail in China if it is not adapted to the local leadership style*.

Sustainability in organisations cannot be fully understood or practised effectively unless we incorporate both cultural differences (what works in one country may require adaptation in another) and generational differences (motivating and involving younger employees differently from older ones, for example). It can also be mentioned that both cultural dimensions and generational differences influence sustainable behaviour in organisations, which is

presented in Annex 1 and presented as a concept map (Figure 1). Cultural and generational variables also interact: the cultural context may moderate the impact of generational differences on sustainability.

Figure 1: Conceptual map of the interaction of cultural and generational dimensions
Source: Authors' own research

Based on the findings of the study, a logic model was developed to explain how cultural and generational variables interact in influencing sustainable behavior in organizations (Figure 2).

Figure 2: Logic model Culture - generation interaction
Source: Authors' own research

As a result, cultural values (e.g. individualism vs. collectivism, distance from power, masculinity vs. femininity, etc.) determine the framework in which actions take place in the organisation and can facilitate or hinder sustainable behaviour. National and organisational cultures may accentuate or diminish the degree to which generational differences translate into concrete pro-sustainability actions. Pro-sustainability attitudes, intentions and actions in organisations are the result of these combined influences. The most favourable situation arises when the cultural values of the organisation are aligned with the pro-environmental orientation of the new generations. To foster sustainable behaviours, leaders need to take into account cultural and generational factors simultaneously.

Organizations operate at the intersection of societal and individual values, and *aligning these sets of values is critical to the success of sustainability initiatives.*

Conclusions and Implications

The literature clearly indicates that cultural dimensions and generational differences play a significant role in shaping sustainable behavior in organizations. Culture, both at the national level and at the level of internal organizational culture, can act as a facilitator or, on the contrary, as a barrier to sustainability initiatives. Values such as collectivism, egalitarianism (small distance from power), long-term orientation and concern for quality of life (femininity) have been correlated with better environmental performance and corporate social engagement. Conversely, cultures that are highly hierarchical or overly focused on material achievements may require additional measures (e.g. regulations, mindset changes) to fully embrace sustainable practices. Integrating sustainability at the strategic level in companies depends not only on technical and economic factors, but also on the alignment of internal values and norms - a conclusion emerging from a growing number of strategic management studies.

Generational differences add another dimension: younger generations bring with them higher expectations for organizations to be responsible corporate citizens, reduce their carbon footprint, provide an ethical work environment and contribute positively to society. This has already started to transform markets (through demand for sustainable products) and management practices (by adapting HR and CSR policies to attract and retain young talent). Organizations that ignore the voice of the new generations risk not only their reputation, but also lose competitive advantage in recruitment or consumer preferences. On the other hand, it is important that young people's enthusiasm and awareness is combined with the experience and knowledge of previous generations to achieve know-how transfer and avoid fractures in organizational culture. Reverse mentoring programs (in which young people familiarize senior managers with new perspectives, e.g. in digital sustainability) or intergenerational committees on sustainability can be practical solutions already applied in progressive companies.

For the future, this review highlights several emerging research directions: (1) exploring cultural dynamics - how national values evolve over time and what impact this has on sustainability trends (e.g., whether younger generations can "shift" national culture in the long term towards a more environmentally friendly profile); (2) longitudinal studies that more clearly separate the age effect from the generational effect in sustainable behaviours, possibly by following the same cohort over time; (3) multi-country research that includes indicators of organizational culture - most studies use national culture as a proxy, but it would be useful to investigate directly the internal climate of firms (e.g. by questioning employees about their organization's norms) correlated with the firm's environmental/social performance; (4) extending studies into emerging markets and new sectors (green technology, circular economy) where both local culture and the prevalence of new generations could produce novel sustainable business models.

From a practical perspective, managers and decision-makers can draw some key implications: sustainability approaches need to be customized to the cultural context - for example, implementing a green management system in an Asian subsidiary should take into account local norms of authority and collectivism, possibly emphasizing community value and leadership approval, whereas in a Northern European subsidiary it may rely on employee autonomy and rational conviction; at the same time, internal and external communication related to sustainability needs to be calibrated generationally - authentic, transparent and optimistic messages resonate with younger audiences, while older generations may respond to demonstrating concrete results and the effectiveness of initiatives (e.g. cost-savings, risk reduction). Creating an inclusive organizational culture - one that embraces cultural and generational diversity - can become a competitive advantage in itself, leading to increased innovation and greater resilience of organizations to future challenges.

In conclusion, the influence of culture and generations on sustainable behavior should not be underestimated. Organizations operate at the intersection between societal values and the values of the individuals that make them up; the success of the sustainability agenda depends on harmonizing these sets of values. Current literature provides both consistent evidence of certain patterns (e.g. the positive impact of cultural egalitarianism or the environmental orientation of younger generations) and warnings to avoid stereotypes and "one-size-fits-all" solutions. By continuing to investigate and understand these nuances, we will be better equipped to promote sustainable change in organizations - change that, to be sustainable, needs to be not only technological and procedural, but also cultural and generational.

Despite its contributions, the study has several limitations. As a literature review, it relies on existing empirical data, which may not fully capture emerging practices or nuanced cultural variations. Many studies analyzed use national culture as a proxy, while organizational culture remains under-researched. Additionally, more

longitudinal and multi-country studies are needed to distinguish between generational and age-related effects and to explore the evolving dynamics of sustainability in diverse economic contexts.

References

- [1] Hristov, I., & Chirico, A. (2023). The cultural dimension as a key value driver of the sustainable development at a strategic level: An integrated five-dimensional approach. *Environment, Development and Sustainability*, 25, 7011–7028. <https://doi.org/10.1007/s10668-022-02345-z>
- [2] United Nations. (n.d.). *Transforming our world: The 2030 Agenda for Sustainable Development*. United Nations. <https://sdgs.un.org/2030agenda>
- [3] Geert Hofstede Website. (n.d.). *The 6 dimensions model of national culture*. Retrieved from <https://geerthofstede.com>
- [4] Husted, B. W. (2005). Culture and ecology: A cross-national study of the determinants of environmental sustainability. *Management International Review*, 45(3), 349–371. <http://www.jstor.org/stable/40836056>
- [5] Pinkston, T. S., & Carroll, A. B. (1994). Corporate citizenship perspectives and foreign direct investment in the US. *Journal of Business Ethics*, 13(3), 157–169. <https://doi.org/10.1007/BF02074814>
- [6] Burton, B. K., Farh, J.-L., & Hegarty, W. H. (2000). A cross-cultural comparison of corporate social responsibility orientation: Hong Kong vs. United States students. *Teaching Business Ethics*, 4, 151–167. <https://doi.org/10.1023/A:1009862130160>
- [7] Waldman, D. A., Siegel, D. S., Javidan, M., & the GLOBE Collaborators. (2006). Components of CEO transformational leadership and corporate social responsibility. *Journal of Management Studies*, 43(8), 1703–1725. <https://doi.org/10.1111/j.1467-6486.2006.00642.x>
- [8] Jamali, D. (2008). A stakeholder approach to corporate social responsibility: A fresh perspective into theory and practice. *Journal of Business Ethics*, 82, 213–231. <https://doi.org/10.1007/s10551-007-9572-4>
- [9] Ringov, D., & Zollo, M. (2007). The impact of national culture on corporate social performance. *Corporate Governance: The International Journal of Business in Society*, 7(4), 476–485. <https://doi.org/10.1108/14720700710820551>
- [10] Kim, Y., & Kim, S. Y. (2010). The influence of cultural values on perceptions of corporate social responsibility: Application of Hofstede's dimensions to Korean public relations practitioners. *Journal of Business Ethics*, 91, 485–500. <https://doi.org/10.1007/s10551-009-0095-z>
- [11] Ho, F. N., Wang, H. M. D., & Vitell, S. J. (2012). A global analysis of corporate social performance: The effects of cultural and geographic environments. *Journal of Business Ethics*, 107, 423–433. <https://doi.org/10.1007/s10551-011-1047-y>
- [12] Strauss, W., & Howe, N. (1991). *Generations: The history of America's future, 1584 to 2069*. William Morrow & Co.
- [13] Nichols, B. S., & Holt, J. W. (2023). A comparison of sustainability attitudes and intentions across generations and gender: A perspective from U.S. consumers. *Management Letters / Cuadernos de Gestión*, 23(1), 51–62. <http://hdl.handle.net/10810/59433>
- [14] Olsson, D., & Gericke, N. (2017). The effect of gender on students' sustainability consciousness: A nationwide Swedish study. *The Journal of Environmental Education*, 48(5), 357–370. <https://doi.org/10.1080/00958964.2017.1310083>
- [15] United Nations Development Programme. (2020). *Human development report 2020: The next frontier – Human development and the Anthropocene*. United Nations Development Programme. <https://hdr.undp.org/>
- [16] Park, H., Russell, C., & Lee, J. (2007). National culture and environmental sustainability: A cross-national analysis. *Journal of Economics and Finance*, 31, 104–121. <https://doi.org/10.1007/BF02751516>
- [17] Cox, P., Friedman, B., & Tribunella, T. (2011). Relationships among World Governance Indicators and national per capita income weighted by environmental sustainability. *BRC Journal of Advances in Business*, 1(2), 37–54.
- [18] Hristov, I., Chirico, A., & Appolloni, A. (2019). Sustainability value creation, survival, and growth of the company: A critical perspective in the sustainability balanced scorecard (SBSC). *Sustainability*, 11(7), 2119. <https://doi.org/10.3390/su11072119>

Note: This article has been developed within the framework of the **HORIZON-MSCA-2023-SE-01** Project (GA 101179323) - “STAR - Sustainability Transformation: Research and Innovation Network for Quality Information, Better Sustainability Reporting Practices and Business Resilience.”