

Title:

The relationship between sustainability value congruence and affective organizational commitment: Does attachment drive alignment or vice versa? A longitudinal study.

Authors:

Luca La Mantia^a, Gabriele Boccoli^a, Elia Rigamonti^a, Luca Gastaldi^a, Mariano Corso^a

Affiliations of the Authors:

^a *Department of Management, Economics and Industrial Engineering, Polytechnic University of Milan, Milan, Italy*

Emails of the corresponding Author:

Luca La Mantia: luca.lamantia@polimi.it

Abstract:

Sustainability has become a critical challenge for society, yet sustainability values in organizations have received limited attention despite their pivotal role in fostering transitions toward sustainable practices. These values provide meaning to individuals' actions and should be integrated into organizational strategies to enhance employees' intrinsic motivation and commitment. This study explores the bidirectional relationship between Value Congruence (VC) and Affective Organizational Commitment (AOC) from the lens of Person-Organization Fit Theory (P-O Fit) and Social Identity Theory (SIT). P-O Fit suggests alignment between personal and organizational sustainability values enhances affective commitment, while SIT posits that AOC can drive the internalization of organizational values. A longitudinal survey of 811 employees from an Italian energy company revealed that VC does not directly predict future AOC, indicating sustainability values might still be peripheral to organizational identity. However, high AOC significantly facilitates the adoption of corporate sustainability values, aligning with SIT and challenging traditional P-O Fit assumptions. The findings emphasize the role of organizations as catalysts for societal transitions toward sustainability. By strengthening AOC, companies can drive profound shifts in employee values and behavior, supporting sustainability integration at individual and organizational levels. This research highlights how organizations can contribute to sustainability transitions and shape future norms.

Keywords:

Affective Organizational Commitment; Value Congruence; Sustainability Values;
Sustainability; Person-Organization fit Theory; Social Identity Theory

Introduction

Sustainability is one of the most urgent and relevant challenges for contemporary society (Aguinis & Glavas, 2019), touching multiple aspects of human life (Carroll, 1999) including organizational ones (Bansal & Song, 2017). Organizations are not only called upon to actively participate in sustainability challenges but are leaders of change that push toward a more equitable and sustainable future (Charles Nwaneri, 2015). Many organizations (Kaplan, 2015) are equipping themselves to respond to these new demands by implementing Corporate Social Responsibility (CSR) policies (Sekhar Bhattacharyya et al., 2008), emission reduction initiatives, worker welfare programs, or sustainable procurement practices. Current scientific literature tends to deepen sustainability in terms of CSR (e.g., Bansal et al., 2014; Cheng et al., 2014), environmental performance indicators (Albertini, 2013), or sustainable business models (van Bommel, 2018). Indeed, sustainability in the business environment has been systematized to facilitate measurability (Quinn, 2008) while less attention has been paid to analyzing sustainability through individual values, and their congruence (Winarno et al., 2025), which may enhance the results of the aforementioned practices (van Bommel et al., 2023). In this paper, we are going to investigate how value congruence (VC) between employees and the organization – with a specific focus on sustainability values – may support the implementation of CSR by increasing employees' affective organizational commitment (AOC). Prior research on value congruence within organizations has focused on traditional values, such as work ethics, respect for hierarchies, or service quality. In contrast, values related to sustainability have not yet been considered central or closely related to the work context. Nowadays, however, sustainability values are becoming widely spread in scope (Horlings, 2015), penetrating every area of professional and social life (Westley et al., 2013). Sustainability values act as vehicles through which individuals find meaning in their work and give meaning to their daily actions (Rosso et al., 2010). Moreover, the values people assign to specific places, i.e., the organization, create a sense of commitment (Jorgensen & Stedman, 2006). Organizations should leverage this shift and integrate these values into their strategies and operations to enhance the intrinsic motivation and commitment of their employees. Thus, VC (Chatman, 1989) is more than ever crucial to individual and organizational well-being (Westerman & Cyr, 2004). Following the Person-Organization Fit Theory (P-O Fit), several studies have shown that a high degree of congruence between personal and organizational values can improve AOC (e.g., Kristof, 1996). While most studies have traditionally focused on the relationship between VC and AOC, implicitly assuming the existence of shared central values, less attention has been devoted to

examining the inverse relationship. This alternative perspective gains particular relevance when VC involves sustainability values, which may not yet hold a central role in individuals' working lives. In such cases, organizations themselves could play a pivotal role in facilitating and fostering societal change toward a more sustainable future. Social Identity Theory (SIT; Stets & Burke, 2000) supports this view, suggesting that identification with one's group of belonging – in this case, the organization – can actively shape the values and norms internalized by individuals, potentially positioning organizations as catalysts for transformative value shifts. Based on a longitudinal survey with two waves, our study examines this relationship in both directions. Specifically, we explore how AOC can facilitate the internalization of sustainability values and, conversely, how VC with sustainability values can strengthen a sense of belonging and identification with the organization.

This study contributes to the literature in several ways. We develop P-O Fit and SIT by integrating their perspectives and examining VC's traditional and inverse causation effects. In contrast to extant literature, data do not support VC predicting AOC. It may be due to sustainability values still not being central to individuals' or organizations' identities. Conversely, an increase in AOC is related to a subsequent increase in VC. This can be explained through SIT. In other words, high AOC can catalyze internalizing corporate values, including commitment to sustainability. Thus, organizations play a pivotal societal role by enabling sustainability transition.

Theoretical Background and Hypotheses Development

Organizations are increasingly integrating sustainability practices into their operations due to global challenges and the need to align with social, environmental, and economic responsibilities (Horlings, 2015). The United Nations (1987, p. 54) defines sustainable development as “*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*”. This definition reflects an inter-generational equity dynamic, integrating economic, social, and environmental aspects into organizational strategies to ensure responsible utilization of resources and long-term value creation (Pinkse et al., 2023). This definition evolved through time, e.g., to the Sustainable Development Goals (SDGs), and was incorporated into reporting systems, e.g., the Corporate Social Responsibility (CSR) reporting (van Bommel et al., 2023), but the underlying values of sustainability remain almost unchanged (Purvis et al., 2019).

Sustainability values drive individuals to act on climate change mitigation and protection of biodiversity, supporting circular economy and responsible consumption, and being equitable and inclusive acknowledging inter-generational dynamics (United Nations, 1987). They can be labeled under the social, economic, and environmental conception of sustainability (Purvis et al., 2019). Almost everything humans do or intend to do has consequences for the environment, the economy, or the society, and, by extension, impacts both their survival as well as their well-being (Mensah, 2019). Therefore, sustainability values should form the basis of human decisions and actions to foster positive synergies and allow sustainable development to happen (Elkington, 1998).

Indeed, values facilitate a person's adaptation to the environment (Wiener, 1988) and determine their behavior (Yang et al., 2025), suggesting one preferable course of conduct. Similarly, organizations define their value systems to justify their activities and their members' behaviors inside the organization (Enz, 1988). Not all values have the same importance in shaping individual behaviors (Schwartz, 1992). Central values represent fundamental principles that deeply guide individuals' behavior and perceptions over time (Urde, 2009). These values tend to be more embedded in personal identity and exert a more direct influence on AOC but, meanwhile, are dynamic and evolve over time (Mccracken, 2005).

Person-Organization Fit and Sustainability Value Congruence

P-O Fit can be defined as "*the congruence between the norms and values of organizations and the values of persons*" (Chatman, 1989, p.339). Researchers (e.g., O'Reilly et al., 1991; Ouchi & Wilkins, 1985) suggest that a high P-O Fit leads to high commitment and satisfaction.

Further development of the concept of P-O Fit (Kristof, 1996) distinguished between supplementary and complementary fit. According to Muchinsky & Monahan (1987), the former occurs when "*a person fits into some environmental context because he or she supplements, embellishes, or possesses characteristics which are similar to other individuals in this environment*" (p. 269), while the latter when "*the characteristics of an individual serve to "make whole" or complement the characteristics of an environment*" (p. 271).

Specifically, supplementary fit refers to the psychological phenomenon in which individuals are more likely to be attracted to and to form positive relationships with others who share similar attitudes, values, beliefs, and characteristics (Byrne, 1997). Indeed, supplementary fit can be conceptualized as value congruence (VC; Cable & Edwards, 2004), the congruence between the values of people and the values of the organization. VC can predict a person's affective

organizational commitment (AOC; Abbott et al., 2005), which is defined as their emotional attachment to the organization (Lawrence & Lawrence, 2009).

Past studies on VC and AOC have analyzed it based on the alignment of core values (Kristof, 1996), while alignment to sustainability-related values has not been investigated. This is probably because – compared to other social values, such as ethics, leadership, or collectivism – they have not been considered central in people’s working lives. However, this has changed in recent decades, in which society has experienced a process of raising awareness of sustainability-related issues (Farooq et al., 2014). In this regard, employees are usually more committed to organizations with which they share their ethical values (Valentine & Barnett, 2003), and consequently, this relationship should also be valid for values related to sustainability. The match between the sustainability values promoted by the organization and those of the workers can influence their perception of “fit” and their work commitment. In light of these reflections, we formulate the following hypothesis:

Hypothesis 1. An increase in sustainability VC is related to a subsequent increase in AOC.

Social Identity Theory and Values Interiorization

SIT deepens how individuals define themselves and others based on social identification and group membership (Tajfel & Turner, 2004). It explains how individuals build a social identity from their membership in social groups (Stets & Burke, 2000), including organizations, by internalizing values and attitudes within the self as guiding principles (Ashforth & Mael, 1989). According to SIT, individuals’ AOC could enhance their perception of fit as they align their personal identity with organizational values and norms (Cameron, 2004; Stets & Burke, 2000). In this sense, with their ability to influence individuals, organizations can become advocates for societal transitions toward sustainability (Winarno et al., 2025). Therefore, when individuals strongly identify with their organization, they begin seeing themselves as part of a group, aligning their personal identity with the organization’s identity. This identification can lead each employee to internalize the organization’s values, especially when it comes to socially desired values and values systems, such as sustainability-related values. Thus, we advance the following hypothesis:

Hypothesis 2. An increase in AOC is related to a subsequent increase in sustainability VC.

Figure 1 summarizes the hypotheses of the model to be tested.

Insert Figure 1 about here

Method

Empirical Context, Procedure, and Participants

The research has been conducted in a large Italian multi-utility company operating in the energy, environmental, and smart infrastructure sectors. The company was selected due to the sustainability focus of its strategic plan for 2020-2030, which includes investments in green technologies and infrastructures to reduce emissions and increase waste recycling.

Data were gathered through employees' voluntary participation in a survey whose access link was shared with the entire organization's population (roughly 6,600 employees) through an email sent by the company's HR department. The data were collected in December 2021 (T1) and April 2023 (T2). The temporal distance between the first and second collections was chosen to allow the company to completely implement its new sustainability-focused strategy, communicate, and explain it to its employees. The survey included two sections: the first for the variables in the hypothesized model, and the second to collect the socio-demographic information used as control variables. It was completed in Italian, and the translation quality was assured via a translation and back-translation process performed by translators experienced in the relevant work sector and proficient in both languages (Brislin, 1970).

A pseudo-anonymization technique based on a double alphanumeric code was applied to reduce respondents' social desirability (Kossek et al., 2012) while allowing to match each respondent's identity across the two waves.

A sample of 811 employees provided matching data, which was used for this study. Thirty-three percent of the sample's members were women; the average age was 44.2 years (s.d. = 9.9 years); and the average tenure in the organization was 15.2 years (s.d. = 11.9 years).

Measures

AOC was measured using the 3 items of the *AOC* dimension of the shortened happiness at work scale developed by Salas-Vallina & Alegre (2021), reporting a good Cronbach's alpha (α) value in both moments in time (alpha T1 = 0.84; alpha T2 = 0.83). A sample item is: "I would be very happy to spend the rest of my career with this organization". The items were assessed on a 5-level Likert scale, ranging from "Strongly disagree" to "Strongly agree".

Sustainability Values (SV) were assessed through a six-item scale developed for this study leveraging on the “*Report of the World Commission on Environment and Development: Our Common Future*” (United Nations, 1987). The items were constructed to capture the value proposition behind the principles proposed in the aforementioned report (Schwartz, 1992): values drive individuals to take action on climate change mitigation and protection of biodiversity, supporting circular economy and responsible consumption, and being equitable and inclusive acknowledging inter-generational dynamics. They can be labeled under the social, economic, and environmental conception of sustainability (Purvis et al., 2019). Coherently with the other measurement scales, the items were assessed on a 5-level Likert scale, ranging from “Not at all important” to “Extremely important”. Respondents were given the following prompts, “How important are the following values to You?” (alpha T1 = 0.83; alpha T2 = 0.84) and “How important do you think the following values are for your Company?” (alpha T1 = 0.89; alpha T2 = 0.89), and asked to indicate how important each value is in their opinion and the organization’s strategy. A sample item is: “Attention to climate change” (the complete list of items and their respective dimensions is reported in Table 1).

Insert Table 1 about here

The scale validation process consists of three phases. First, exploratory factor analysis has been performed to determine the factor structure of the SV scale. Following Kaiser (1960), we maintained only one factor whose eigenvalue was higher than 1.00. All item loadings demonstrated loadings greater than 0.40 (Raykov & Marcoulides, 2012) both at individual and organizational levels in T1 and T2. Second, a bifactor model was estimated to test the multidimensionality of the latent factor (Reise, 2012). Still, it could not identify the sub-dimensions of the SV scale, namely environmental, social, and economic. Testing longitudinal measurement invariance, the invariance holds for configural and weak measurement invariance but not for strong. However, a decrease in the Comparative Fit Index (CFI) and Root Mean Square Error of Approximation (RMSEA) suggested that strong measurement invariance also holds (Table 2).

Insert Table 2 about here

Third, internal consistency, evaluated with Cronbach's alpha (α ; Cronbach, 1951) and Composite Reliability (CR), indicates good psychometric properties of the scale at T1 and T2 (Table 3).

Insert Table 3 about here

Finally, also convergent and discriminant validity reported good results, as indicated in Table 4.

Insert Table 4 about here

Sustainability Value Congruence (SVC) score was estimated using a Profile Similarity Index (PSI) per each SV item (Edwards, 1993; Kristof-Brown et al., 2005). Like prior research (e.g., Meglino et al., 1992), the squared difference between the individual and organizational score has been computed, assuming that the direction of the difference is not relevant to our study (van Vianen, 2018). Squaring a congruence score was proved to detect differences with affective outcomes, coherently with the idea that unit-level values generate higher negative outcomes when the value differences are large (Meglino et al., 1992). After computing the PSI, the score was reversed and rescaled from 1 to 5 through min-max scaling to enhance the interpretability of the statistical analysis by having a positive coefficient for higher levels of congruence.

Control variables: age and tenure were considered relevant information that could significantly impact the variables considered in our study. It is often reported that younger generations are more attentive to sustainability issues and are no longer driven solely by the economic dimension (e.g., a higher salary) when considering which company to work in, but prefer those

with which they share values (Johnstone & Lindh, 2018). Therefore, we hypothesize that age control is significant in the relationship between SVC and AOC. Tenure is measured by the number of years spent in the organization. Staying longer in an organization generates a stronger affective bond with it (Meglino et al., 1989) and shapes the congruence between the values of individuals and the organization (Abbott et al., 2005). Thus, we hypothesize that tenure control is significant in the relationship between AOC and SVC.

Statistical analyses

First, we calculated the means, standard deviations, and correlations for all variables included in the study, considering both time points, in order to have an overview of the data distribution and constructs' relationships. Second, internal consistency and convergent validity were assessed respectively with Cronbach's alpha and CR, and Average Variance Extracted (AVE). A Cronbach's alpha greater than 0.80 and a CR higher than 0.70 suggest the former (Nunnally, 1994), while an AVE higher than 0.50 holds convergent validity (Fornell & Larcker, 1981). Third, a confirmatory factor analysis was performed to evaluate the factor structure of the measured items at both time points and their goodness of fit was evaluated. The CFI, the Tucker-Lewis Index (TLI; Bentler, 1990), the RMSEA (Browne & Cudeck, 1992), and the Standardized Root Mean Square Residual (SMRM; Bentler & Bonett, 1980) have been computed to assess the goodness of fit of the model.

In longitudinal settings, longitudinal measurement invariance is an essential condition for concluding causal relationships between constructs (Meade & Lautenschlager, 2004). To test measurement invariance, the nested models' approach adds progressively more stringent constraints to the parameters of the model across time points, typically through likelihood-based tests such as the likelihood ratio test, to verify that the goodness of fit of the model is stable over time and does not statistically get worse (Vandenberg & Lance, 2000). Four nested models are usually compared to test longitudinal invariance: (1) configural invariance, testing whether the factor structure is consistent across time; (2) weak invariance, testing the equality of factor loadings; (3) strong invariance, ensuring that item intercepts are equal; and (4) strict invariance, testing for equal item residuals. A significant change in the chi-square statistic suggests a lack of invariance (i.e., p -value < 0.001; Pitts et al., 1996; Vandenberg & Lance, 2000). However, since the chi-square test is sensitive to sample size and could lead to overly strict conclusions, changes in the goodness of fit indices, namely CFI and RMSEA, are generally considered. A

decrease in CFI of less than 0.01 and in RMSEA of less than 0.015 between nested models is evidence that invariance holds (Chen, 2007; Cheung & Rensvold, 2002).

Finally, a cross-lagged panel model was set to investigate both autoregressive and cross-lagged paths to evaluate the direction of the causal relationship between AOC and SVC over time (McArdle, 2009). All the statistical analyses were conducted using Stata 17.

Results

The means, standard deviations, inter-correlations, and internal consistencies for all variables are collected in Table 5 and highlight the existence of a strong and significant correlation between SVC and AOC and their respective lagged measurements and between constructs at the same time point and lagged.

Insert Table 5 about here

Both SVC and AOC demonstrate good internal reliability, as Cronbach's alpha and CR are above the threshold of 0.80 in both waves. Regarding convergent validity, AOC got acceptable results (AVE T1 = 0.65; AVE T2 = 0.66) but SVC is slightly lower than the threshold (AVE T1 = 0.43; AVE T2 = 0.42). This finding may be attributed to the integration of multiple constructs through the creation of the PSI, which may have inflated measurement error and attenuated the share of variability captured by the latent construct (Edwards, 1993). The model structure was assessed through confirmatory factor analysis to examine the model. The goodness-of-fit indexes, reported in Table 6, confirm that data are better represented by a two-factor solution in both time points.

Insert Table 6 about here

Table 7 presents the results of the longitudinal invariance test: the Likelihood-Ratio test p-value, the difference in CFI, and the difference in RMSEA. The model presents a good fit under configural, weak, and strong invariance constraints, and an acceptable fit under strict

constraints. Similarly, invariance under weak and strong constraints is confirmed by a non-significant Likelihood-Ratio test p-value.

Insert Table 7 about here

Path analysis under a strong measurement invariance hypothesis was employed to test the research questions. The model shown in Figure 2 presents a good fit (CFI = 0.95; TLI = 0.95; RMSEA = 0.05; SRMR = 0.06).

Insert Figure 2 about here

Hypothesis 1 was not supported by data ($\beta = 0.01$; p-value = 0.75). Contrary to our assumption, increased SVC was not related to subsequent increased AOC. Conversely, there is statistical evidence to support hypothesis 2 ($\beta = 0.16$; p-value = 0.00), stating that AOC has a positive impact on SVC. The results show that AOC is positively associated with VC, suggesting that a strong sense of belonging to the organization facilitates alignment between workers' values and those promoted by the company.

Discussion

Our study has produced three main theoretical contributions that advance the understanding of the relationship between AOC and VC, offering relevant insights to both P-O Fit and SIT, with a specific focus on sustainability-related values.

Firstly, we found no significant relationship between VC and AOC, contradicting findings already reported in the literature (Kristof-Brown et al., 2005; van Vianen, 2018). This can be interpreted in light of the complexity of VC. Although value alignment may be an important component, other contextual or personal factors, such as professional development opportunities or leadership characteristics, may have greater weight in determining employee commitment (Baron & Kenny, 1986). This result prompts reflection on the specific conditions under which value congruence influences commitment and suggests that the direct influence of

VC on commitment may be mediated by other factors, such as the consistency of organizational actions with stated values (Aguinis & Glavas, 2019; Jiang & Johnson, 2018). Moreover, the lack of significance in the relationship between SVC and AOC can be explored through the lens of peripheral and central values (Cable & Edwards, 2004). VC, in the case it relates to sustainability values, may not be immediately perceived as a determinant of AOC, especially if sustainable policies and practices are not yet firmly embedded in organizational culture or visibly prioritized. This approach can help to explain why sustainability-related values, although relevant, may not yet occupy a central position in determining workers' commitment to the organization. In the case of sustainability, it may not yet be perceived as a core value by workers. This may occur if the adoption of sustainable practices is perceived as superficial or peripheral to the organization's strategic priorities, or if workers do not see a clear alignment between the organization's stated sustainability values and the concrete actions taken (Sheldon & Elliot, 1999). In other words, sustainability may not yet be integrated into corporate culture as a core value but be perceived as an "ancillary" addition to traditional metrics of corporate success. As a result, alignment on these values may not be sufficient to generate strong affective organizational commitment, at least until employees perceive these values as fundamental and stable within organizational identity.

Secondly, AOC has a positive significant impact on value congruence. This can be explained through SIT, which argues that – when people strongly identify with a group (in this case, the organization) – they are more likely to adopt its values and norms (Hogg & Terry, 2000; Stets & Burke, 2000). In other words, high AOC can catalyze internalizing corporate values, including commitment to sustainability. AOC can be an important vehicle for internalizing these values. This is particularly relevant in a context where sustainability is becoming an increasingly central theme in corporate strategy and employee expectations. The fact that sustainability values can be internalized through commitment suggests that organizations aiming to promote a sustainable culture should focus on strengthening employees' sense of belonging and identification with the organization.

Thirdly, our work broadens the understanding of how SV can be adopted not only as formal policies but also as integral components of employees' value systems. This process highlights the crucial role organizations play, not only within their internal dynamics but also at a societal and economic level. By fostering and sharing sustainability values, organizations can actively facilitate a broader social transition, raise awareness, and drive society toward a more sustainable future. In doing so, they position themselves as active agents of much-needed

change, bridging the gap between organizational processes and societal impact. These theoretical contributions enrich existing literature and pave the way for future research to explore the mechanisms through which SV shape individual behavior, organizational practices, and wider social and economic dynamics.

Practical implications

This research provides useful implications that are not only relevant at the managerial level but also from the social, political, and economic viewpoints. Organizations play a crucial role at the societal level in achieving sustainable development. Westley et al. (2013) underscore that sustainability transitions necessitate radical shifts in deeply held values and beliefs. As emerged from this study, organizations can shape the sustainability values of individuals, therefore playing a pivotal societal role by enabling sustainability transition. Organizations should therefore actively and consistently communicate their sustainability values (Urde, 2009). Our findings highlight how the affective bond with the organization is a key mechanism for value alignment, suggesting that fostering a sense of belonging can be an effective strategy for strengthening VC. This is crucial for organizations that focus on communicating the strategic plan aimed at promoting sustainable behavior (Weber & Dacin, 2011).

The lack of significance for the inverse relationship (i.e., the impact of VC on the extent of AOC) highlights the need for organizations to actively transform sustainability values from peripheral to central, integrating them into their corporate culture and implementing daily practices visibly and consistently. Moreover, organizations should integrate these sustainability values into their core operations and strategic objectives, ensuring that all aspects of their business reflect a credible commitment to sustainability. Only when sustainability values are perceived as an integral and inalienable part of organizational identity can value alignment truly influence employee commitment.

Limitations and further research

This research was conducted in a company that has only recently started introducing and strengthening sustainability values. Our study could be replicated in companies with strong and rooted sustainability values. This would help test whether there is a significant difference between core and peripheral values. Replicability could be tested in different industries, countries, and cultures. Our measures relied on self-assessment, and collecting data from additional sources would be useful. Similarly, sustainability values were assessed with an

instrument developed ad-hoc and only partially validated. Thus, testing it in other organizational settings could be beneficial.

Future research should consider a third time point to ensure more stability and reliability in the causal relationship. Moreover, it would allow us to appropriately test the potential mediating and moderating role of other variables not included in the present study. In particular, the centrality of sustainability in the definition of one's identity should be measured.

References

- Abbott, G. N., White, F. A., & Charles, M. A. (2005). Linking values and organizational commitment: A correlational and experimental investigation in two organizations. *Journal of Occupational and Organizational Psychology*, 78(4), 531–551. <https://doi.org/10.1348/096317905X26174>
- Aguinis, H., & Glavas, A. (2019). On Corporate Social Responsibility, Sensemaking, and the Search for Meaningfulness Through Work. *Journal of Management*, 45(3), 1057–1086. <https://doi.org/10.1177/0149206317691575>
- Albertini, E. (2013). Does Environmental Management Improve Financial Performance? A Meta-Analytical Review. *Organization & Environment*, 26(4), 431–457. <https://doi.org/10.1177/1086026613510301>
- Ashforth, B. E., & Mael, F. A. (1989). Social Identity Theory and the Organization. *Academy of Management Review*, 14(1), 20–39. <https://doi.org/10.5465/amr.1989.4278999>
- Bansal, P., Gao, J., & Qureshi, I. (2014). The Extensiveness of Corporate Social and Environmental Commitment across Firms over Time. *Organization Studies*, 35(7), 949–966. <https://doi.org/10.1177/0170840613515564>
- Bansal, P., & Song, H.-C. (2017). Similar But Not the Same: Differentiating Corporate Sustainability from Corporate Responsibility. *Academy of Management Annals*, 11(1), 105–149. <https://doi.org/10.5465/annals.2015.0095>
- Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Bentler, P. M. (1990). Comparative fit indexes in structural models. *Psychological Bulletin*, 107(2), 238–246. <https://doi.org/10.1037/0033-2909.107.2.238>
- Bentler, P. M., & Bonett, D. G. (1980). Significance tests and goodness of fit in the analysis of covariance structures. *Psychological Bulletin*, 88(3), 588–606. <https://doi.org/10.1037/0033-2909.88.3.588>

- Brislin, R. W. (1970). Back-Translation for Cross-Cultural Research. *Journal of Cross-Cultural Psychology, 1*(3), 185–216. <https://doi.org/10.1177/135910457000100301>
- Browne, M. W., & Cudeck, R. (1992). Alternative Ways of Assessing Model Fit. *Sociological Methods & Research, 21*(2), 230–258. <https://doi.org/10.1177/0049124192021002005>
- Byrne, D. (1997). An Overview (and Underview) of Research and Theory within the Attraction Paradigm. *Journal of Social and Personal Relationships, 14*(3), 417–431. <https://doi.org/10.1177/0265407597143008>
- Cable, D. M., & Edwards, J. R. (2004). Complementary and Supplementary Fit: A Theoretical and Empirical Integration. *Journal of Applied Psychology, 89*(5), 822–834. <https://doi.org/10.1037/0021-9010.89.5.822>
- Cameron, J. E. (2004). A Three-Factor Model of Social Identity. *Self and Identity, 3*(3), 239–262. <https://doi.org/10.1080/13576500444000047>
- Carroll, A. B. (1999). Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society, 38*(3), 268–295. <https://doi.org/10.1177/000765039903800303>
- Charles Nwaneri, E. (2015). The Impact of Corporate Social Responsibility (CSR) on Organization Profitability. *International Journal of Business and Management, 10*(9), 60–67. <https://doi.org/10.5539/ijbm.v10n9p60>
- Chatman, J. A. (1989). Improving Interactional Organizational Research: A Model of Person-Organization Fit. *The Academy of Management Review, 14*(3), 333–349. <https://doi.org/10.2307/258171>
- Chen, F. F. (2007). Sensitivity of Goodness of Fit Indexes to Lack of Measurement Invariance. *Structural Equation Modeling: A Multidisciplinary Journal, 14*(3), 464–504. <https://doi.org/10.1080/10705510701301834>
- Cheng, B., Ioannou, I., & Serafeim, G. (2014). Corporate social responsibility and access to finance. *Strategic Management Journal, 35*(1), 1–23. <https://doi.org/10.1002/smj.2131>
- Cheung, G. W., & Rensvold, R. B. (2002). Evaluating Goodness-of-Fit Indexes for Testing Measurement Invariance. *Structural Equation Modeling: A Multidisciplinary Journal, 9*(2), 233–255. https://doi.org/10.1207/S15328007SEM0902_5

- Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, 16(3), 297–334. <https://doi.org/10.1007/BF02310555>
- Edwards, J. R. (1993). Problems With The Use Of Profile Similarity Indices In The Study Of Congruence In Organizational Research. *Personnel Psychology*, 46(3), 641–665. <https://doi.org/10.1111/j.1744-6570.1993.tb00889.x>
- Elkington, J. (1998). Accounting for the Triple Bottom Line. *Measuring Business Excellence*, 2(3), 18–22. <https://doi.org/10.1108/eb025539>
- Enz, C. A. (1988). The Role of Value Congruity in Intraorganizational Power. *Administrative Science Quarterly*, 33(2), 284. <https://doi.org/10.2307/2393060>
- Farooq, O., Payaud, M., Merunka, D., & Valette-Florence, P. (2014). The Impact of Corporate Social Responsibility on Organizational Commitment: Exploring Multiple Mediation Mechanisms. *Journal of Business Ethics*, 125(4), 563–580. <https://doi.org/10.1007/s10551-013-1928-3>
- Fornell, C., & Larcker, D. F. (1981). Evaluating Structural Equation Models with Unobservable Variables and Measurement Error. *Journal of Marketing Research*, 18(1), 39. <https://doi.org/10.2307/3151312>
- Hogg, M. A., & Terry, D. J. (2000). Social Identity and Self-Categorization Processes in Organizational Contexts. *The Academy of Management Review*, 25(1), 121–140. <https://doi.org/10.2307/259266>
- Horlings, L. (2015). The inner dimension of sustainability: personal and cultural values. *Current Opinion in Environmental Sustainability*, 14, 163–169. <https://doi.org/10.1016/j.cosust.2015.06.006>
- Jiang, L., & Johnson, M. J. (2018). Meaningful Work and Affective Commitment: A Moderated Mediation Model of Positive Work Reflection and Work Centrality. *Journal of Business and Psychology*, 33(4), 545–558. <https://doi.org/10.1007/s10869-017-9509-6>
- Johnstone, L., & Lindh, C. (2018). The sustainability-age dilemma: A theory of (un)planned behaviour via influencers. *Journal of Consumer Behaviour*, 17(1), e127–e139. <https://doi.org/10.1002/cb.1693>

- Jorgensen, B. S., & Stedman, R. C. (2006). A comparative analysis of predictors of sense of place dimensions: Attachment to, dependence on, and identification with lakeshore properties. *Journal of Environmental Management*, 79(3), 316–327. <https://doi.org/10.1016/j.jenvman.2005.08.003>
- Kaiser, H. F. (1960). The Application of Electronic Computers to Factor Analysis. *Educational and Psychological Measurement*, 20(1), 141–151. <https://doi.org/10.1177/001316446002000116>
- Kaplan, R. (2015). Who has been regulating whom, business or society? The mid-20th-century institutionalization of “corporate responsibility” in the USA. *Socio-Economic Review*, 13(1), 125–155. <https://doi.org/10.1093/ser/mwu031>
- Kossek, E. E., Ruderman, M. N., Braddy, P. W., & Hannum, K. M. (2012). Work–nonwork boundary management profiles: A person-centered approach. *Journal of Vocational Behavior*, 81(1), 112–128. <https://doi.org/10.1016/j.jvb.2012.04.003>
- Kristof, A. L. (1996). Person-Organization Fit: An Integrative Review of Its Conceptualizations, Measurement, and Implications. *Personnel Psychology*, 49(1), 1–49. <https://doi.org/10.1111/j.1744-6570.1996.tb01790.x>
- Kristof-Brown, A. L., Zimmerman, R. D., & Johnson, E. C. (2005). Consequences of Individuals’ Fit at Work: A Meta-Analysis of Person–Job, Person–Organization, Person–Group, and Person–Supervisor Fit. *Personnel Psychology*, 58(2), 281–342. <https://doi.org/10.1111/j.1744-6570.2005.00672.x>
- Lawrence, A., & Lawrence, P. (2009). Values Congruence and Organisational Commitment: P–O Fit in Higher Education Institutions. *Journal of Academic Ethics*, 7(4), 297–314. <https://doi.org/10.1007/s10805-010-9103-2>
- McArdle, J. J. (2009). Latent Variable Modeling of Differences and Changes with Longitudinal Data. *Annual Review of Psychology*, 60(1), 577–605. <https://doi.org/10.1146/annurev.psych.60.110707.163612>
- Mccracken, G. (2005). *Culture and Consumption II*. Indiana University Press. <https://doi.org/10.2979/3409.0>

- Meade, A. W., & Lautenschlager, G. J. (2004). A Monte-Carlo Study of Confirmatory Factor Analytic Tests of Measurement Equivalence/Invariance. *Structural Equation Modeling: A Multidisciplinary Journal*, *11*(1), 60–72. https://doi.org/10.1207/S15328007SEM1101_5
- Meglino, B. M., Ravlin, E. C., & Adkins, C. L. (1989). A work values approach to corporate culture: A field test of the value congruence process and its relationship to individual outcomes. *Journal of Applied Psychology*, *74*(3), 424–432. <https://doi.org/10.1037/0021-9010.74.3.424>
- Meglino, B. M., Ravlin, E. C., & Adkins, C. L. (1992). The Measurement of Work Value Congruence: A Field Study Comparison. *Journal of Management*, *18*(1), 33–43. <https://doi.org/10.1177/014920639201800103>
- Mensah, J. (2019). Sustainable development: Meaning, history, principles, pillars, and implications for human action: Literature review. *Cogent Social Sciences*, *5*(1). <https://doi.org/10.1080/23311886.2019.1653531>
- Muchinsky, P. M., & Monahan, C. J. (1987). What is person-environment congruence? Supplementary versus complementary models of fit. *Journal of Vocational Behavior*, *31*(3), 268–277. [https://doi.org/10.1016/0001-8791\(87\)90043-1](https://doi.org/10.1016/0001-8791(87)90043-1)
- Nunnally, J. C. (1994). *Psychometric theory* (McGraw-Hill, Ed.; 3rd ed.).
- O'Reilly, C. A., Chatman, J. A., & Caldwell, D. F. (1991). People and Organizational Culture: A Profile Comparison Approach to Assessing Person-organization Fit. *Academy of Management Journal*, *34*(3), 487–516. <https://doi.org/10.2307/256404>
- Ouchi, W. G., & Wilkins, A. L. (1985). Organizational Culture. *Annual Review of Sociology*, *11*(1), 457–483. <https://doi.org/10.1146/annurev.so.11.080185.002325>
- Pinkse, J., Lüdeke-Freund, F., Laasch, O., Snihur, Y., & Bohnsack, R. (2023). The Organizational Dynamics of Business Models for Sustainability: Discursive and Cognitive Pathways for Change. *Organization & Environment*, *36*(2), 211–227. <https://doi.org/10.1177/10860266231176913>
- Pitts, S. C., West, S. G., & Tein, J.-Y. (1996). Longitudinal measurement models in evaluation research: Examining stability and change. *Evaluation and Program Planning*, *19*(4), 333–350. [https://doi.org/10.1016/S0149-7189\(96\)00027-4](https://doi.org/10.1016/S0149-7189(96)00027-4)

- Purvis, B., Mao, Y., & Robinson, D. (2019). Three pillars of sustainability: in search of conceptual origins. *Sustainability Science*, *14*(3), 681–695. <https://doi.org/10.1007/s11625-018-0627-5>
- Quinn, S. (2008). The Transformation of Morals in Markets: Death, Benefits, and the Exchange of Life Insurance Policies. *American Journal of Sociology*, *114*(3), 738–780. <https://doi.org/10.1086/592861>
- Raykov, T., & Marcoulides, G. A. (2012). Evaluation of Validity and Reliability for Hierarchical Scales Using Latent Variable Modeling. *Structural Equation Modeling: A Multidisciplinary Journal*, *19*(3), 495–508. <https://doi.org/10.1080/10705511.2012.687675>
- Reise, S. P. (2012). The Rediscovery of Bifactor Measurement Models. *Multivariate Behavioral Research*, *47*(5), 667–696. <https://doi.org/10.1080/00273171.2012.715555>
- Rosso, B. D., Dekas, K. H., & Wrzesniewski, A. (2010). On the meaning of work: A theoretical integration and review. *Research in Organizational Behavior*, *30*(C), 91–127. <https://doi.org/10.1016/j.riob.2010.09.001>
- Salas-Vallina, A., & Alegre, J. (2021). Happiness at work: Developing a shorter measure. *Journal of Management & Organization*, *27*(3), 460–480. <https://doi.org/10.1017/jmo.2018.24>
- Schwartz, S. H. (1992). Universals in the Content and Structure of Values: Theoretical Advances and Empirical Tests in 20 Countries. In *Advances in Experimental Social Psychology* (Vol. 25, Issue C, pp. 1–65). [https://doi.org/10.1016/S0065-2601\(08\)60281-6](https://doi.org/10.1016/S0065-2601(08)60281-6)
- Sekhar Bhattacharyya, S., Sahay, A., Pratap Arora, A., & Chaturvedi, A. (2008). A toolkit for designing firm level strategic corporate social responsibility (CSR) initiatives. *Social Responsibility Journal*, *4*(3), 265–282. <https://doi.org/10.1108/17471110810892802>
- Sheldon, K. M., & Elliot, A. J. (1999). Goal striving, need satisfaction, and longitudinal well-being: The self-concordance model. *Journal of Personality and Social Psychology*, *76*(3), 482–497. <https://doi.org/10.1037/0022-3514.76.3.482>
- Stets, J. E., & Burke, P. J. (2000). Identity Theory and Social Identity Theory. *Social Psychology Quarterly*, *63*(3), 224. <https://doi.org/10.2307/2695870>

- Tajfel, H., & Turner, J. C. (2004). The Social Identity Theory of Intergroup Behavior. In *Political Psychology* (pp. 276–293). Psychology Press.
<https://doi.org/10.4324/9780203505984-16>
- United Nations. (1987). *Report of the World Commission on Environment and Development : note / by the Secretary-General.*
- Urde, M. (2009). Uncovering the corporate brand's core values. *Management Decision*, 47(4), 616–638. <https://doi.org/10.1108/00251740910959459>
- Valentine, S., & Barnett, T. (2003). Ethics Code Awareness, Perceived Ethical Values, and Organizational Commitment. *Journal of Personal Selling & Sales Management*, 23(4), 359–367. <https://doi.org/10.1080/08853134.2003.10749009>
- van Bommel, K. (2018). Managing tensions in sustainable business models: Exploring instrumental and integrative strategies. *Journal of Cleaner Production*, 196, 829–841. <https://doi.org/10.1016/j.jclepro.2018.06.063>
- van Bommel, K., Rasche, A., & Spicer, A. (2023). From Values to Value: The Commensuration of Sustainability Reporting and the Crowding Out of Morality. *Organization & Environment*, 36(1), 179–206. <https://doi.org/10.1177/10860266221086617>
- van Vianen, A. E. M. (2018). Person–Environment Fit: A Review of Its Basic Tenets. *Annual Review of Organizational Psychology and Organizational Behavior*, 5(1), 75–101. <https://doi.org/10.1146/annurev-orgpsych-032117-104702>
- Vandenberg, R. J., & Lance, C. E. (2000). A Review and Synthesis of the Measurement Invariance Literature: Suggestions, Practices, and Recommendations for Organizational Research. *Organizational Research Methods*, 3(1), 4–70. <https://doi.org/10.1177/109442810031002>
- Weber, K., & Dacin, M. T. (2011). The Cultural Construction of Organizational Life: Introduction to the Special Issue. *Organization Science*, 22(2), 287–298. <https://doi.org/10.1287/orsc.1100.0632>
- Westerman, J. W., & Cyr, L. A. (2004). An Integrative Analysis of Person–Organization Fit Theories. *International Journal of Selection and Assessment*, 12(3), 252–261. https://doi.org/10.1111/j.0965-075X.2004.279_1.x

- Westley, F. R., Tjornbo, O., Schultz, L., Olsson, P., Folke, C., Crona, B., & Bodin, Ö. (2013). A Theory of Transformative Agency in Linked Social-Ecological Systems. *Ecology and Society*, 18(3), art27. <https://doi.org/10.5751/ES-05072-180327>
- Wiener, Y. (1988). Forms of Value Systems: A Focus on Organizational Effectiveness and Cultural Change and Maintenance. *The Academy of Management Review*, 13(4), 534. <https://doi.org/10.2307/258373>
- Winarno, A., Hia, A. K., Waruwu, N., Gadzali, S. S., & Hermana, D. (2025). Can corporate social responsibility increase person organizational fit and extra role behavior that impacts sustainability. *Corporate Social Responsibility and Environmental Management*, 32(1), 849–865. <https://doi.org/10.1002/csr.2980>
- Yang, D., Law, K. S., & Tang, G. (2025). To Be or Not to Be Green? The Double-Edged Sword of Pro-Environmental Pressure in the Workplace. *Human Resource Management*, 1–23. <https://doi.org/10.1002/hrm.22273>

Table 1*Sustainability Values scale*

Dimension	Item code	Item
<hr/>		
Environmental Sustainability		
	Item 1	Attention to climate change
	Item 2	Protection of biodiversity (protection of the variety of living organisms)
Social Sustainability		
	Item 3	Sensibility for future generations
	Item 4	Equity and inclusion
Economic Sustainability		
	Item 5	Circular economy (sharing, lending, reusing, repairing, reconditioning and recycling existing materials and products for as long as possible)
	Item 6	Responsible consumption

Table 2*Longitudinal Measurement Invariance*

Type of Invariance	CFI	Δ CFI	RMSEA	Δ RMSEA	χ^2	$LR\chi^2$	p-value
Individual							
Configural	0.963	-	0.063	-	199.66	-	-
Weak	0.963	0.000	0.061	-0.002	206.49	6.84	0.233
Strong	0.958	-0.005	0.061	0.000	231.35	24.85	0.000
Strict	0.956	-0.002	0.059	-0.002	247.58	16.23	0.013
Organization							
Configural	0.961	-	0.076	-	266.66	-	-
Weak	0.960	-0.001	0.074	-0.002	280.13	13.47	0.019
Strong	0.957	-0.003	0.072	-0.002	302.48	22.35	0.001
Strict	0.956	-0.001	0.069	-0.003	313.37	10.89	0.092

Note. N = 811. CFI = Comparative Fit Index; Δ CFI = Difference in Comparative Fit Index; RMSEA = Root Mean Square Error of Approximation; Δ RMSEA = Difference Root Mean Square Error of Approximation; χ^2 = Chi-square; $LR\chi^2$ = Likelihood Ratio Chi-square

Table 3*Reliability of the SV scale – Time 1 and Time 2*

		Time 1			Time 2		
		Loading	α	CR	Loading	α	CR
Individual			0.82	0.83		0.84	0.84
	Item 1	0.67			0.71		
	Item 2	0.74			0.74		
	Item 3	0.57			0.66		
	Item 4	0.54			0.55		
	Item 5	0.73			0.75		
	Item 6	0.73			0.71		
Organization			0.89	0.89		0.89	0.89
	Item 1	0.77			0.74		
	Item 2	0.82			0.80		
	Item 3	0.82			0.82		
	Item 4	0.72			0.67		
	Item 5	0.66			0.71		
	Item 6	0.78			0.82		

Note. N = 811. α = Cronbach's alpha; CR = Composite Reliability

Table 4*Convergent and Divergent Validity of the SV scale – Time 1 and Time 2*

	AVE	SV – Individual	SV – Organization	AOC
<hr/>				
Time 1				
SV – Individual	0.45	1		
SV – Organization	0.58	0.33	1	
AOC	0.65	0.12	0.34	1
<hr/>				
Time 2				
SV – Individual	0.48	1		
SV – Organization	0.58	0.29	1	
AOC	0.66	0.20	0.40	1
<hr/>				

Note. N = 811. AVE = Average Variance Explained; SV = Sustainability Values; AOC = Affective Organizational Commitment

Table 5

Means, Standard Deviations, Inter-Correlations, and Internal Consistencies (between brackets)

	M	SD	1	2	3	4	5	6
1. AOC_t1	3.71	0.85	(0.84)					
2. SVC_t1	4.79	0.32	0.31 **	(0.80)				
3. AOC_t2	3.63	0.86	0.62 **	0.21 **	(0.84)			
4. SVC_t2	4.75	0.36	0.28 **	0.46 **	0.37 **	(0.80)		
5. Age	44.22	9.94	0.13 **	0.07	0.14 **	0.09	-	
6. Tenure	15.24	11.87	0.15 **	0.06	0.13 **	0.07	0.83 **	-

Note. N = 811. M = Mean; SD = Standard Deviation; AOC = Affective Organizational Commitment; SVC = Sustainability Value Congruence.

† p < 0.10

* p < 0.05

** p < 0.01

Table 6*Results of the Confirmatory Factor Analysis – Time 1 and Time 2*

	CFI	TLI	RMSEA	SRMR
Time 1				
A – 1 factor	0.61	0.48	0.22	0.13
B – 2 factors	0.97	0.96	0.06	0.04
Time 2				
A – 1 factor	0.61	0.48	0.22	0.12
B – 2 factors	0.95	0.94	0.08	0.05

Note. N = 811. CFI = Comparative Fit Index; TLI = Tucker-Lewis Index; RMSEA = Root Mean Square Error of Approximation; SRMR= Standardized Root Mean Squared Residual

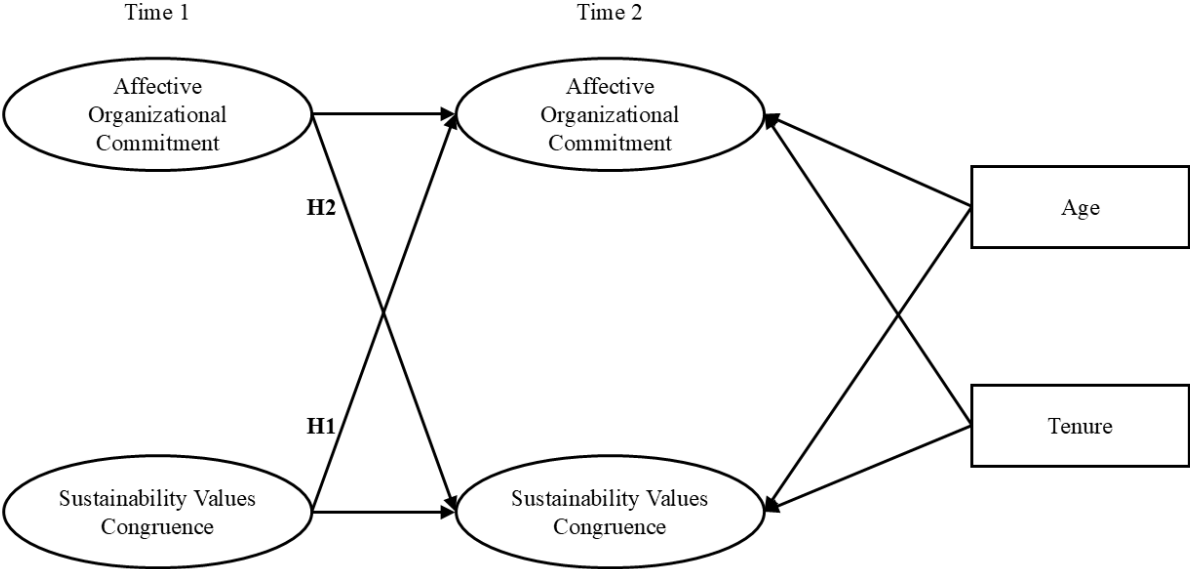
Table 7*Longitudinal Measurement Invariance of the Model*

Type of Invariance	CFI	Δ CFI	RMSEA	Δ RMSEA	χ^2	$LR\chi^2$	p-value
Configural	0.959	-	0.051	-	374.71	-	-
Weak	0.958	- 0.001	0.051	0.000	390.46	15.76	0.027
Strong	0.955	- 0.003	0.051	0.000	418.22	27.76	0.001
Strict	0.939	- 0.016	0.057	0.006	526.03	107.81	0.000

Note. N = 811. CFI = Comparative Fit Index; Δ CFI = Difference in Comparative Fit Index; RMSEA = Root Mean Square Error of Approximation; Δ RMSEA = Difference Root Mean Square Error of Approximation; χ^2 = Chi-square; $LR\chi^2$ = Likelihood Ratio Chi-square

Figure 1

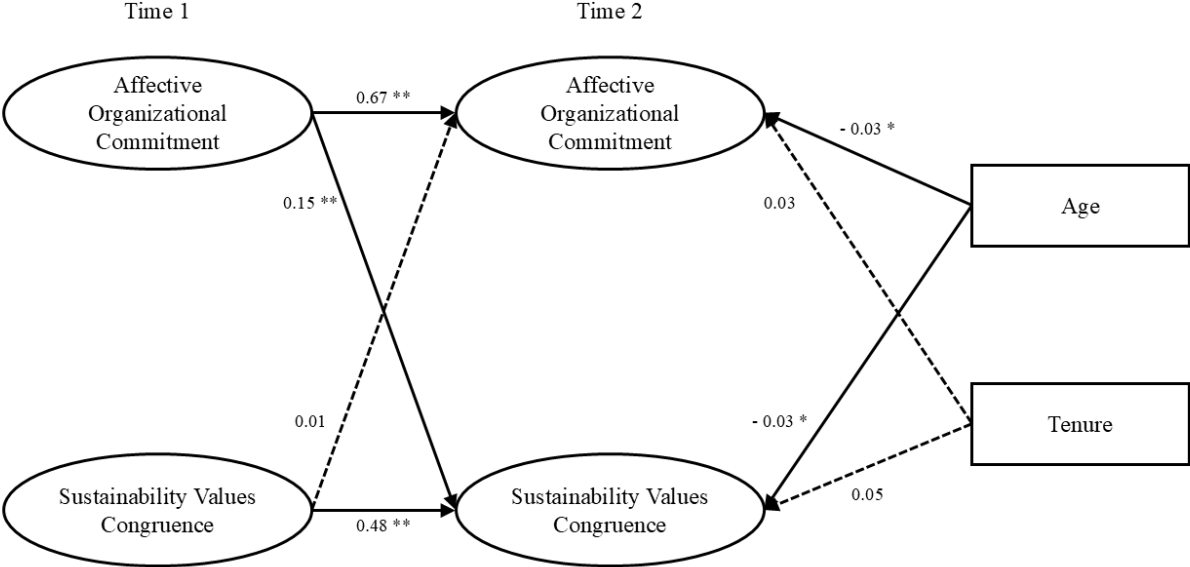
Hypothesized model



Note. H1 = Hypothesis 1; H2 = Hypothesis 2

Figure 2

Path Analysis



Note. N = 811.

- † p < 0.10
- * p < 0.05
- ** p < 0.01