

The Role of Cultural Dimensions in Sustainable Development Implementation: An Empirical Analysis of Georgian Medium and Large-Sized Enterprises

By Miranda Tsintskiladze¹

ABSTRACT:

Integrating sustainable practices into business strategies remains complex, particularly in emerging markets such as Georgia. The primary objective of this research is to investigate the relationship between cultural dimensions—collectivism/individualism, Power Distance Index, and sustainable practices in Georgian enterprises.

The study findings revealed that collectivist culture positively affects sustainable practices, particularly in social sustainability, continuous improvement and learning, governance and ethics, and integration and alignment. However, the power distance index did not positively affect sustainable practices within Georgian enterprises.

The findings also present practical implications for managers and practitioners seeking sustainable practices. By understanding how cultural dimensions influence sustainability, decision-makers can develop strategies that align with their organizational culture. This alignment will support the effective integration of sustainable development principles, helping enterprises navigate sustainability challenges while maximizing their positive impact.

Keywords: collectivist culture, individualist culture, power distance culture, sustainable practice, medium and large sized enterprises, Georgian context.

1. Introduction

Georgia is committed to raising awareness among all local stakeholders about the Sustainable Development Goals (SDGs). Informing communities and organizations about the objectives and strategies is crucial for fostering inclusiveness and gaining citizen support. Adopting diverse and creative approaches can ensure comprehensive and adequate progress toward the SDGs. Continuous monitoring of the implemented programs is essential. Evaluating their effectiveness and impact on the population's well-being provides necessary adjustments and improvements to the original plans. This adaptive strategy ensures that the initiatives remain relevant and effective in meeting society's evolving needs (Institute for Development of Freedom of Information, 2022). The research emphasizes understanding the cultural role in integrating and implementing sustainable practices in Georgian private organizations. The core research problem concerns examining how cultural factors, as outlined by Hofstede's cultural dimensions, support or hinder the sustainable practices of Georgia's medium and large-sized enterprises.

¹ Assistant-professor, Caucasus University, School of Business.

Theoretical framework on sustainable practice in enterprises refers to innovative management, such as cost-saving, which significantly impacts organizations' efficiency growth and decreases operational expenses (Blick et al., 2024). Sustainable practices encompass sustainable marketing, environmentally friendly production, and offering organic products to customers (Vargas et., 2022). Enterprises can achieve environmental sustainability through the implementation of hazardous waste policies, intensive emission monitoring, and other measures outlined in international conventions (Kumar et al., 2023). The essential aspect of an enterprise's sustainability performance is that it represents corporate welfare, providing employees with a satisfied and trustful working atmosphere and efficient business results.

A theoretical framework on culture and sustainable development demonstrates that culture influences every aspect of human life, shaping lifestyles and attitudes toward decision-making. Culture is considered as an essential component of social sustainability (Soini & Dessein, 2016; Vallance et al., 2011; Soini & Birkeland, 2014). Conceptual framework for sustainable practices in enterprises refers to innovative management, such as cost-saving, which significantly impacts organizations' efficiency growth and decreases operational expenses (Blick et al., 2024). Cultural values and beliefs are essential in shaping citizens' attitudes toward using natural resources (Tata & Prasad, 2015).

The link between sustainability and Power Distance Index (PDI) is not clearly understood. Some researchers believe that higher PDI negatively impacts sustainability performance because formal decision-making processes hinder innovation (Husted, 2005; Waldman, 2006; Cox 2011; Vachon, 2010). However, other scholar argues that in high PD culture can encourage long-term investments without the need for ongoing dialogues (Williams, 2008).

The research gap in the existing literature lies in the distinct insight suggested by scholars regarding the role of cultural dimensions in sustainable practices. Some studies suggest a positive relationship, while others point to a negative linkage. An in-depth study on the impact of cultural dimensions on sustainable development practices in organizations will provide significant theoretical and practical contributions to current research.

The study investigates how do cultural dimensions of Individualism/Collectivism and Power Distance influence sustainable practices (Social, Economic, Environmental, Governance and Ethics Constitute, Integration and Alignment and/or Continuous Improvement and Learning) in Georgian medium and large-sized enterprises. The study proposes the central hypothesis that culture has a significant role in sustainable development.

The study findings demonstrate that the collectivist culture prevalent in local enterprises is strongly and positively correlated with social sustainability compared to other dimensions of sustainable development. Additionally, high level of power distance culture in Georgia's large and medium-sized enterprises represents a weak predictor of sustainable development.

Sustainable development modules Integration and Alignment, Continuous Improvement and Learning, and Governance and Ethics revealed a statistically significant relationship with collectivist culture.

Furthermore, governance and ethics modules have a relatively minor influence in large organizations, whereas economic factors emerge as a dominant driver of sustainability in these firms.

This research contributes to the literature by providing empirical evidence on the relationship between cultural dimensions and sustainable practices in the Georgian context. The study's novelty lies in assessing sustainable practices and identifying cultural dimensions' hindering and contributing roles.

2. Literature Review

2.1 Theoretical Framework of Sustainable Development

The Triple Bottom Line (TBL) theory proposed by Elkington (1998) supports enterprises' value creation process in a sustainability frame. TBL emphasizes three bottom lines: social, environmental, and economic as a framework for a productive business operation with a consideration of social and ecological issues (J. Nijhof et al., 2021; Döll et al., 2022; Su et al., 2021; Kutzschbach et al., 2021; Isil, 2017). The definition of TBL corresponds to sustainability and provides a structure for assessing firms' sustainable performance by balancing environmental, social, and economic dimensions (Law, 2015; Nevado-Peña et al., 2015). The environmental dimension highlights resource regeneration, the social dimension emphasizes equal access for all stakeholders, and the economic dimension stresses quality of life (Tseng et al., 2017). Implementing the TBL approach enhanced the company's competitiveness and increased managers' contributions to sustainable performance (He et al., 2019).

The institutional theory model examines how firms respond to institutional pressures related to sustainability initiatives. The theory identifies values and standards that shape industry readiness for sustainable performance (DiMaggio & Powell, 1983). The theory defined by Scott (2001) suggests that institutions refer to norms, regulations, and cognitive frameworks that offer consistency and purpose to social actions. Scholars emphasized the significant role of institutional pressures in shaping sustainable practices within organizations: Deegan (2009) claimed the effectiveness of institutional theory in understanding companies' objectives to integrate and harmonize sustainability initiatives in their practice, which enhances an organized structure that meets stakeholder needs and supports a system that improves business efficiency. The sustainable practice encourages an organization's legitimate and ethical profile (Hahn & Scheermesser, 2006).

2.2 Sustainable Management in Enterprises

The study objective is to examine the sustainable practices of medium and large-sized enterprises in Georgia, focusing on how these enterprises adopt sustainability measures, particularly social responsibility, environmental stewardship. By examining these dimensions, the study intends to understand the factors advancing sustainability within Georgia's business environment.

Enterprises have a tremendous opportunity to gain a competitive advantage by implementing sustainable practices. Sustainable practice in enterprises refers to innovative management, such as cost-saving, which significantly impacts organizations' efficiency growth and decreases operational expenses (Blick, Paeleman, & Laveren, 2024). The 2030

Agenda for SD recognizes and emphasizes the vital role of enterprises in achieving the 17 goals (SDGs) with the support of government and civil society. Accomplishing SDGs results in innovative models and new technology adoption in business and stresses the importance of business operations in the ethical and sustainability framework (SDA Bocconi School of Management, 2021). Bartolacci et al., (2020) found that enterprises that practice sustainability also tend to have better competitive performance.

Enterprises could execute the Zero Waste Program (SDG 12) to increase understanding of environmental resource consumption and protection (Ma et al., 2023); Establish green and economical technology for energy efficiency (SDG 7) (Asim, et al., 2022; Tajudeen, 2020). In addition, enterprises can achieve a competitive advantage through sustainable marketing, environmentally friendly production, and organic product offerings to the customer (Vargas, 2022).

Enterprises can show high sustainable performance, which boosts employee motivation. Implementing green organizational practices involves increasing employee engagement in sustainability initiatives and aligning them with organizational goals, which positively impacts employee job satisfaction (Amrutha & Geetha, 2021). Priatmoko et al. (2021) found that when employees are satisfied and motivated, they tend to behave socially responsibly, creating a favorable organizational profile. Employee training on energy conservation, resource preservation, and minimizing environmental degradation resulted in more competent employees with specialized knowledge about sustainability within the organization (Abdelhamied et al., 2022). Enterprises can achieve environmental sustainability through the implementation of hazardous waste policies, intensive emission monitoring, and other measures outlined in international conventions (Kumar et al., 2023).

In this context, integration of the principles of sustainable development requires significant changes in operations, particularly in areas such as resource management, social responsibility, and integration. These changes are essential to align organizational practices with sustainability goals (ElAlfy et al., 2020). Understanding the core constraints and opportunities organizations face is essential to ensuring the successful implementation of organizational practices and achieving an inclusive integration of the Sustainable Development Goals (SDGs). Identifying these factors enables organizations overcome challenges to align their operations with global sustainability objectives (Garrido-Ruso et al., 2023; Mahajan et al., 2024).

Sustainable awareness-raising training can effectively develop sustainable practices and perceptions that facilitate financial and environmental performance, allowing for energy conservation and waste management. It is widely acknowledged that large enterprises actively integrate sustainable policies into their strategies and long-term development plans (Cerchione, 2020).

2.3 Relationship Between Culture and Sustainable Development

Cultural values and beliefs are crucial in shaping citizens' attitudes toward using natural resources (Tata & Prasad, 2015). When organizations adopt pro-environmental behaviors and actively engage with stakeholders, they enhance their ethical profile (Petruzzella et al., 2017). The scientific framework on culture and sustainability, culture is widely recognized as a fundamental element of social sustainability, influencing values, behaviors, and social cohesion (Vallance, Perkins, & Dixon, 2011; Soini & Birkeland,

2014). Culture is considered a crucial aspect of sustainable development. However, there is a lack of clarity regarding its meaning and significance in this context (Soini & Birkeland, 2014).

The cultural dimension of sustainable development highlights the role of culture in shaping values, behaviors, and community resilience, all of which are essential to sustainability efforts. The Third World Congress has recognized culture as the fourth pillar of sustainable development. However, there remains a need for clear guidelines on how to integrate and leverage culture to advance sustainable development goals effectively (Sabatini, 2019).

Dessein (2015) suggests distinct cultural representations in the SD context: culture in sustainability, culture for sustainability, and culture as sustainability. The representation of culture in sustainability highlights its role as the fourth dimension of sustainable development (SD) alongside ecological, economic, and social sustainability. This perspective emphasizes the interdependence of cultural sustainability with the other three dimensions. Heritage, art, and cultural diversity play vital roles in the preservation and maintenance of cultural identity. Culture is a complementary dimension of sustainability and an integral part of its evaluation. Cultural definitions vary based on their role in the sustainable development process. Culture for sustainability stresses its role in SD at both local and national levels. Tangible and intangible cultural values are significant sources of social and environmental sustainability. Culture impacts every aspect of human life, shaping people's lifestyles and decision-making attitudes. Acknowledging the significant influence of culture on all aspects of life is essential. Culture as sustainability means that culture integrates the environmental, economic, and social pillars, serving as a comprehensive foundation for sustainable development. Figure 2 highlights the various roles culture plays in supporting sustainable development. (Dessein et al., 2015).

2.4 Role of Culture in Sustainable Practice

Hofstede's cultural dimensions play a significant role in shaping environmentally sustainable behavior (Ringov & Zollo, 2007; Waldman, 2006). Scholars highlight the crucial role of power distance, individualism, and institutional collectivism in shaping management's commitment to environmental practices (Ioannou, 2012; Waldman, 2006). Research by Ho et al. (2011) and Ringov and Zollo (2007) on Hofstede's cultural dimensions reveals that high power distance negatively impacts environmental behavior and weakens communication between managers and employees. Furthermore, a high level of individualism is shown to have a negative effect on corporate social responsibility (CSR).

Scholars have proposed various factors for evaluating sustainable practices, including a firm's size, financial performance, and industry (Udayasankar, 2007; Chih et al., 2010; López et al., 2007; Strike et al., 2006). Studies examining the connection between cultural values and the implementation of sustainability initiatives have different suggestions: Husted (2005) argued that cultural dimensions, such as high individualism, positively influence sustainability initiatives, while Waldman (2006) suggested that individualism hinders sustainable practices. Cultural values play a significant role in shaping sustainability practices, such as fair labor management, social engagement, and innovation in management. However, there is a lack of a theoretical framework that fully addresses

the cultural impact on an organization's sustainability performance. National culture reflects core beliefs and attitudes about the world, influencing awareness and progress toward sustainable practices. Consequently, individuals from diverse cultural backgrounds may perceive sustainability differently (Tata & Prasad, 2015).

2.5 Organizational Sustainable Development (OSD) Framework

The organizational sustainable development (OSD) model demonstrates an inclusive approach that integrates economic prosperity, social responsibility, environmental protection, governance and ethics, intergration and alignment, continuous improvement and learning. Organizations that demonstrate a high level of environmental stewardship proactively work towards mitigating their impact on the environment (Elkington, 1998). Social responsibility involves adopting various ideas through employees' inclusion and support. Socially responsible action emphasizes social well-being rather than financial contribution. Organizations achieve social responsibility through the adoption of ethical norms and by encouraging the welfare of their stakeholders (Carroll, 1999). Maak & Pless (2006) emphasize the significance of ethics and governance, focusing on a transparent decision-making framework and ethical leadership approach in sustainable development. The economic viability of OSD focuses on financial management and providing shared value for all stakeholders. For environmental and social responsibility, the financial stability of organizations is essential. Sustainable organizations must ensure their financial stability in order to uphold their environmental and social responsibilities (Crane et al., 2014). Nicholson et al., (2023) state the importance of integrating sustainability and active learning into organizational and educational practices. Education for sustainable development (ESD) is needed to enhance professional skills and abilities to ensure sustainable practices.

2.6 Hofstede Model of National Culture and Sustainable Development

2.6.1 Individualism-Collectivism and Sustainability Attitudes

According to Hofstede's cultural dimensions' theory (1980), Individualism leads to independence, while collectivism leads to interdependence. For instance, individualism emphasizes self-expression, emotions, and freedom of choice, while collectivism prioritizes sharing, responsibility, and group cohesion.

Pro-environmental behavior (PEB) is recognized as environmentally friendly behavior that involves recycling, protecting biodiversity, and eliminating air and water pollution (Li et al., 2019; Piao & Managi, 2022; Lange & Dewitte, 2019). Pro-environmental attitudes generated by certain cultural values help identify elements of socialization. The term socialization develops being of society (Hua et al., 2021; Ponizovskiy et al., 2020; Jennings & Bamkole, 2019; Wan & Du, 2022).

Researchers have given mixed explanations for sustainable performance in individualist and collectivist cultures. Husted (2005) discovered a significant correlation between SD and highly individualistic (IND) cultures. This correlation explained by IND tendency towards innovation. Other researcher found that IND culture hinder organizational collaboration and transformation toward sustainability (Lozano, 2007). In IND culture high-level management tends to pay the least attention to social responsibility

behaviors (Waldman et al., 2006). People in IND culture reveal self-interest and self-achievement rather than shared objectives, which causes weaker beliefs of sustainability importance in society (Ringov & Zollo, 2007). McCarty (2001) found that collectivist cultures are more likely to have critical views on recycling than those of individualist culture. A study of Hofstede's cultural dimensions demonstrates that individualist culture focuses on job autonomy and personal values. However, a collectivist culture highlights a preferable work environment and the importance of training and development at work (Brewer & Venaik, 2011). Additionally, individual culture supports interest group creation for ecological conservation and eco-friendly activity (Husted, 2005).

COLL culture place a high value on altruism and tend to make sustainable decisions when it comes to consumption (Booyesen et al., 2021; Cho et al., 2013; Schmuck & Vlek 2003). Consequently, the behaviors and objectives of COLL societies are generally pro-environment and characterized by the principle of sustainability (Morren & Grinstein, 2016; Chwialkowska et al., 2020).

In IND societies, people choose pro-environmental behavior for self-interest, characterized by egoistic attitudes (Morren & Grinstein, 2016). In an individualist society, sustainable consumption is driven by desires for autonomy and self-enhancement, supported by egoistic intentions (Cho et al., 2013; Griskevicius, 2010; Soye, 2012).

2.6.2 Power Distance Culture and Sustainability Attitudes

According to Hofstede's definition, power distance (PD) refers to the unequal distribution of power and authority in a society or organization, where some individuals possess more influence than others.

The relationship between sustainability and power distance (PD) requires further study. Some researchers argue that a higher PD is negatively correlated with sustainability performance, as the formal decision-making processes can hinder the implementation of innovative practices (Husted B. W., 2005). Conversely, other scholars contend that a high (PDI) is beneficial for ensuring sustainability, as it allows authorities to resolve conflicts and secure stakeholder consensus before making decisions. The potential positive impact of higher PD is that leaders with greater authority can clearly define sustainability goals in the organization's strategy and ensure consistent execution. In this way, a high power distance can encourage long-term investments in sustainability without the need for constant dialogue (Shortall, 2017). Power distance (PD) emphasizes a hierarchical system where decision-making is concentrated in the hands of authority figures. In societies with a higher PD, sustainability initiatives are often perceived as less critical, and individuals are more likely to follow decisions made by those in power rather than taking independent initiative (Williams, 2008). A high power distance society hinders equal opportunities and provides insufficient focus on skills development within organizations. This can lead to a reduced interest in promoting employee well-being and advancing sustainability practices (Waldman., 2006). Katz (2001) noted that in high PD cultures, people may have limited concern for the ecological environment, resulting in a lack of responsible business practices that address ecological and social challenges. Cox (2011) found a negative correlation between PD and ecologically sustainable practices. High PD is related to a less environmentally corporate manner (Vachon, 2010).

In cultures with low (PD), there is a greater recognition of ecological and social issues. Individuals are encouraged to participate in developing sustainability initiatives, as these issues directly affect their lives (Husted B. W., 2005). With a power distance score of 65, Georgia leans toward a more centralized and hierarchical social structure. This relatively high PD indicates that individuals with less power tend to accept decisions made by those in higher positions, underscoring a level of social inequality (Hofstede Insights).

2.13 Conceptual Model of the Research

Figure 1. illustrates the study's conceptual model, which developed through a literature review and highlighting the Independent Variables: Individualism/Collectivism (IND/COLL); Power Distance Index (PDI) and Dependent Variable: sustainability dimensions.

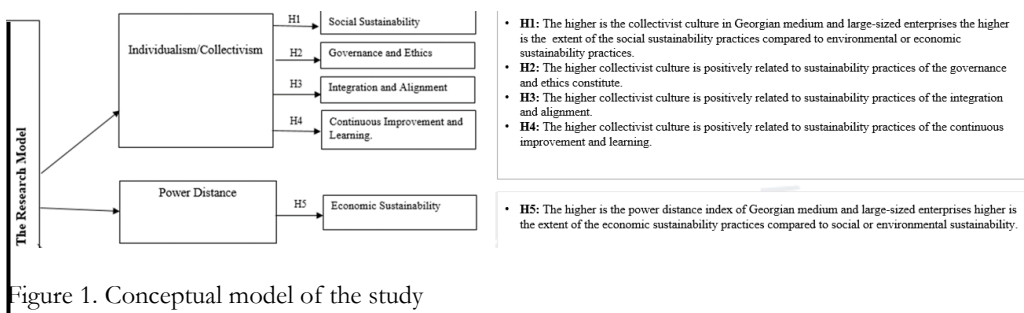


Figure 1. Conceptual model of the study

The literature review provides the framework of the study by identifying gaps in previous research, clarifying the research objectives, and defining the hypotheses in the subsequent parts of the thesis. The thesis accentuates the necessity of this study by revealing unexplored areas and justifying the focus on medium and large-sized enterprises in Georgia.

3. Research Methodology and Methods

In the context of this research on the role of Hofstede's cultural dimensions in sustainable development, the quantitative methodology provides resilient, generalizable, and statistically significant insights.

Accordingly, medium and large-sized organizations were selected as the target population to generate meaningful insights regarding the relationship between culture and sustainable development.

Sampling Design

The sample was structured based on stratified sampling. First Stratum: The initial sampling unit was determined by the organization's size and categorized into large and medium-sized organizations. Second Stratum: The number of respondents was assigned based on the organization's size. Specifically, two respondents were selected from medium-sized organizations, and four respondents were chosen from large organizations.

The target respondents were upper-level managers responsible for decision-making in each company to gain insights into their commitments toward sustainability

initiatives. The simple random sampling method used for respondent selection from the targeted organization to ensure equal opportunities for everyone to participate.

Sample Size Calculation

The research population consists of medium and large-sized businesses across in various economic activities in Georgia. Information about medium and large-sized enterprises is retrieved from the National Statistics Office of Georgia. Data about economic activity and the size of registered entities are obtained from the statistical business register. The calculated sample sizes were 256 out of 758 large enterprises, 344 out of 3258 medium-sized enterprises.

To calculate the required sample size for the study, the following formula was used:

$$n = \frac{Z_{(1+\alpha)/2}^2 N p (1-p)}{(N-1) \varepsilon^2 + Z_{(1+\alpha)/2}^2 p (1-p)} \text{ def } f$$

Based on the above assumptions, we obtained from formula that the required sample size is $n=429$. The resulting number can be adjusted slightly when distributing the intervals across the strata.

The questionnaire was extensively distributed to enterprises via email, with a target sample size of 600. 463 completed responses were received, resulting in a response rate of approximately 77.2%.

Research instruments

The research's objective is to explore the role of culture in sustainable development. According to the purpose, the study applied the Organizational Sustainable Development (OSD) instrument to facilitate a thorough assessment of sustainable performance within the targeted organizations.

Aligned with the research objective, the predictor variables are identified as the cultural dimensions of collectivism/individualism and power distance, while the outcome variable is defined as sustainable practices. From Howell and Dorfman's cultural dimension framework, the study focuses on collectivism/individualism Individualism/Collectivism Cronbach's alpha coefficient 0.704 and Power Distance Cronbach's Alpha coefficient .764 indicated that the items are sufficiently reliable to measure the intended construct.

4. Statistical Analysis and Reserch Findings

The study examines the role of culture in sustainable development, focusing on analyzing the impact of cultural dimensions on sustainable practices within enterprises. The main research question and corresponding hypotheses emphasize understanding how cultural dimensions, particularly collectivism/individualism and power distance, either support or hinder sustainable development in medium and large-sized Georgian enterprises.

The study revealed statistically significant differences ($p < 0.05$) among the average scores of ecological, social, and economic sustainability questions. Furthermore, the results indicate that the selected organizations' social and economic sustainability scores are notably higher than the environmental sustainability scores, presented in Table 1.

Average values of sustainable development modules				
	Mean	N	Std. Deviation	Std. Error of Mean
Environmental Stewardship	3.2144	463	.83800	.03895
Social Responsibility	4.0004	463	.71240	.03311
Economic Viability	4.0183	463	.59837	.02781
Stakeholder Engagement	4.0233	463	.63580	.02955
Governance and Ethics Constitute	4.1063	463	.55862	.02596
Integration and Alignment	3.9320	463	.70147	.03260
Continuous Improvement and Learning	4.0280	463	.54507	.02533

Table 1. Average values of OSD modules

One-Sample Test						
	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Environmental Stewardship	82.538	463	.000	3.21444	3.1379	3.2910
Social Responsibility	120.827	463	0.000	4.00036	3.9353	4.0654
Economic Viability	144.498	463	0.000	4.01829	3.9636	4.0729

Table 2. One-Sample Test of Sustainable Development Dimensions

Table 3. presents the difference in mean scores between the variables of collectivism, individualism, and power distance showing statistical significance ($P < 0.05$) and higher rates of collectivism culture in the selected organizations compared to individualism and power distance culture.

One-Sample Test						
	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Collectivism	161.038	463	.000	4.07487	4.0251	4.1246

Individualism	130.472	463	.000	3.67027	3.6150	3.7255
Power Distance	90.230	463	.000	2.93701	2.8730	3.0010

Table 3. One-Sample Test of Cultural Dimensions

Analysis and Validation of Hypotheses: Relationship Between Collectivist Culture and Sustainable Development

Table 4. the correlation analysis demonstrates a clear relationship between cultural dimensions, including organizational culture attitudes, and enterprises' sustainable development prospects, confirming their positive association. The analysis revealed that collectivism culture has a statistically significant relationship with the social sustainability variable ($P < 0.05$, $R = 0.392^{**}$) and environmental sustainability ($R = 0.338^{**}$). Additionally, a stronger correlation was found between collectivism culture and other dimensions of sustainable development, including Governance and Ethics ($R = 0.510^{**}$), Integration and Alignment ($R = 0.413^{**}$), and Continuous Improvement and Learning ($R = 0.540^{**}$).

		Environmental Stewardship	Social Responsibility	Economic Viability	Governance and Ethics Constitute	Integration and Alignment	Continuous Improvement and Learning
Collectivism	Pearson Correlation	.338**	.392**	.284**	.510**	.413**	.540**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	463	463	463	463	463	463
Individualism	Pearson Correlation	.289**	.249**	.241**	.409**	.351**	.420**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	463	463	463	463	463	463
Power Distance	Pearson Correlation	.107*	.056	.082	.027	.083	.062
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	459	459	459	459	459	459

Table 4. Pearson Correlation of dimensions of sustainable development and culture

The regression analysis calculated the R^2 determination coefficient and the adjusted beta coefficient. The determination coefficient R^2 is equal to 0.514, which means

that the “weight” of the regression line explains 51% of the variability. In addition, the cultural dimensions were identified as a statistically reliable predictor for the coefficient of sustainability shown in Table 4.

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.746 ^a	.514	.508	.50729	.514	41.564	3	459	.000
a. Predictors: (Constant), Culture dimensions									

The regression shows that the β coefficient of the association between the social responsibility variable and the collectivism culture is higher than the coefficient of the economic viability and environmental stewardship variables. These findings indicate that collectivism culture is a significant predictor of sustainable development components, with a stronger positive relationship to social sustainability (as reflected in Social Responsibility) than economic or environmental sustainability, shown in Tables 5. and Table 6. Based on the results, the analysis provides evidence supporting (H1); (H2); (H3); (H4);

Regression of sustainable development moduls and Collectivism									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
Environmental Stewardship	.338 ^a	.314	.312	.78963	.314	59.339	1	463	.000
Social Responsibility	.392 ^a	.454	.452	.65616	.454	83.596	1	463	.000
Economic Viability	.284 ^a	.281	.279	.57435	.281	40.461	1	463	.000
a. Predictors: (Constant), Collectivism									

Table 5. Regression Analysis of Sustainable Development Moduls and Collectivism Culture

Regression of sustainable development moduls and Collectivism						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.097	.277		3.953	.000
	Collectivism	.492	.067	.338	7.703	.000
a. Dependent Variable: Environmental Stewardship						
1	(Constant)	1.911	.230		8.293	.000
	Collectivism	.513	.056	.392	9.143	.000

a. Dependent Variable: Social Responsibility						
1	(Constant)	2.746	.202		13.612	.000
	Collectivism	.312	.049	.284	6.361	.000

a. Dependent Variable: Economic Viability						
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Table 6. Regression Analysis of Sustainable Development Moduls and Collectivism Culture

In both types of organizations (medium and large), all factors for sustainable development are essential, even though social responsibility and continuous development and learning contribute to the determination of sustainability with a relatively low share in the case of medium-sized organizations, shown in Table 7. and the governance and ethics module in the case of large organizations. On the contrary, in large organizations, sustainability is determined by economic factors, with a high share of these factors, as shown in Table 8. These indicators provide further evidence supporting Hypotheses of the study.

Factor analysis	
	Component
	1
Social Responsibility	.646
Economic Viability	.906
Governance and Ethics Constitute	.911
Integration and Alignment	.920
Social Responsibility	.893
Economic Viability	.909
Continuous Improvement and Learning	.685
Extraction Method: Principal Component Analysis.	
a. 1 components extracted.	
b. Only cases for which Size of the organization = Medium are used in the analysis phase.	

Table 7. Factor analysis of medium organization

Table 12.2 – Factor analysis	
	Component
	1
Social Responsibility	.710
Economic Viability	.922
Governance and Ethics Constitute	.695
Integration and Alignment	.732

Social Responsibility	.717
Economic Viability	.940
Continuous Improvement and Learning	.731
Extraction Method: Principal Component Analysis.	
a 1 components extracted.	
b Only cases for which Size of the organization = Large are used in the analysis phase.	

Table 8. Factor analysis of large organizations

Analysis and Validation of Hypotheses: Correlation between Power Distance and Sustainable Development

Hypothesis 5: The higher is the power distance index of Georgian medium and large-sized enterprises higher is the extent of the economic sustainability practices compared to social or environmental sustainability.

The analysis revealed that the correlation between power distance and sustainability variables for the 237 organizations was not statistically significant, with all sustainability module variables showing $P > 0.05$, as it is presented in Table 9. Therefore, the hypothesis regarding the effectiveness of economic sustainable dimension under high power distance conditions was not supported. Consequently, hypothesis 5 of the study was not supported by any components.

Correlation of power distance and sustainable development								
		Environmental Stewardship	Social Responsibility	Economic Viability	Stakeholder Engagement	Governance and Ethics Constitute	Integration and Alignment	Continuous Improvement and Learning
Power Distance	Pearson Correlation	.074	-.077	.066	.019	.029	-.074	.042
	Sig. (2-tailed)	.254	.240	.311	.769	.654	.257	.518
	N	237	237	237	237	237	237	237
**. Correlation is significant at the 0.01 level (2-tailed).								

Table 9. Correlation of power distance and sustainable development

5. Conclusion

The study found that the collectivist culture prevalent in local enterprises is strongly and positively correlated with social sustainability compared to other dimensions of sustainable development. This finding corresponds with the research of Wang et al. (2021), who suggest that collectivist societies are more likely to adhere to societal values. In contrast, other scholars argue that collectivist cultures contribute to environmental sustainability (Hua et al., 2021; Ponizovskiy et al., 2020; Jennings & Bamkole, 2019; Wan & Du, 2022).

The study revealed that the high level of power distance culture in Georgia's large and medium-sized enterprises represents a weak predictor of sustainable development. The results are consistent with the authors' findings demonstrate that higher power distance is negatively correlated with sustainability performance, as hierarchical decision-making processes can hinder the implementation of innovative practices (Husted, 2005). A high power distance society hinders equal opportunities for skills development. This can reduce interest in promoting employee well-being and advancing sustainability practices (Waldman D. d., 2006). High PD is related to a less environmentally corporate manner (Vachon, 2010). SD suggests an inclusive framework with opportunities for everyone to participate in decision-making, which is more common in societies with a lower (PDI) (Hofstede, 2005).

Sustainable development modules Integration and Alignment, Continuous Improvement and Learning, and Governance and Ethics revealed a statistically significant relationship with collectivist culture. The research findings correspond to the results reported in the previous study, which claims that employee training on energy conservation, resource preservation, and minimizing environmental degradation resulted in more competent employees with specialized knowledge about sustainability within the organization (Abdelhamied et al., 2022).

According to the study results, social responsibility, continuous development and learning determine sustainability, with a relatively lower contribution observed in medium-sized organizations. This finding aligns with previous studies, which indicate that the primary barriers for smaller businesses are limited time and a need for specialized knowledge in implementing sustainable practices. In contrast to larger organizations, which typically possess more resources and dedicated teams for sustainability, smaller businesses need help integrating sustainable methods due to these constraints (Sustainability Consortium, 2021).

5.1 Practical and Theoretical Implication

The study results represent useful organizational information for those oriented toward sustainable practice, enabling organizations to form effective organizational cultures. Organizations can be aware that power distance culture and hierarchical systems negatively affect sustainable practice implementation; therefore, minimizing the authority system is a prior stage of successful sustainable performance, particularly in large and medium-sized organizations. Collectivist culture characterized by the prioritization of group welfare, the valuation of collective success, and an emphasis on group acceptance

emerges as a significant driver of sustainable practices and an important guide for managerial decision-making.

The results of this study contribute to the existing literature by providing empirical evidence on the relationship between cultural dimensions and sustainable development, specifically within the context of Georgia. The study's novelty lies in assessing sustainable practices and identifying cultural dimensions' hindering and contributing roles. The study validates the importance of additional sustainability modules, such as governance and ethics, integration and alignment, continuous improvement, and learning alongside the core dimensions of environmental, social, and economic sustainability.

5.2. Research Limitation and Future Research

The involvement of public organizations in the survey might present more positive findings. Incorporating public sector organizations into the study was not feasible due to challenges in communication with public agencies particularly prolonged timelines required for obtaining prior approvals and limited flexibility in providing feedback, which constrained their inclusion within the framework of the academic research. The research vector was directed at private enterprises, the participation of public organizations in the analysis at the country level would have enriched the final results, which is a limitation. Given the extensive sample size, incorporating public sector organizations into the study was not feasible due to challenges in communication with public agencies particularly prolonged timelines required for obtaining prior approvals and limited flexibility in providing feedback, which constrained their inclusion within the framework of the academic research. Additionally, examining generational differences within the workforce may offer valuable insights into evolving sustainability perceptions and cultural adaptation processes in corporate governance and employee engagement.

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