



## The role of organizational culture in mediating the relationship between triple bottom line (TBL) practices and the performance of international non-governmental organizations (NGOs)

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### Abstract

Jordan has recently faced a number of Environmental, economic and social issues, including fast population expansion and difficult political situations, the regional conflicts and instability in the Middle East have had a negative impact on all sectors of the Jordanian economy. As a result, the Jordanian economy has faced a number of obstacles and losses, the unemployment rate has risen, and economic development has slowed. This situation has led to an increase in the activity of international NGOs in Jordan, The Organizational culture play important role in strengthening the NGOs and help them to achieve their goals. To explore the mediating effect of Organizational Culture (OC) on the relationship between TBL practices and NGO performance. The current study used the descriptive research design for these objectives. The target population was 81 international NGOs operating in Jordan, the data of this research has been collected by using the questionnaire then, coded and analyzed by using AMOS program. The study found out that TBL practices significantly impact NGO performance and OC partially mediates the relationship between TBL practices and NGO performance.

**Keywords:** OC, TBL practices, International NGO, NGO performance

### Introduction

Organizational management is currently seen as a highly complex process. Complexity occurs as a result of organizations operating in a highly uncertain and dynamic environment (Teece, 2018) <sup>[29]</sup>. Organizational competitiveness and difficulties have recently increased, owing to globalization and the technological revolution. One of the organizations' most pressing current concerns is dealing with volatility, particularly in emerging countries with shaky economies (Qawqzeh *et al.*, 2021) <sup>[24]</sup>. In addition to its failure to deal with and adapt to rapid change, one of the most significant components of organizational productivity is the human aspect. As a result, many firms have begun to think strategically in order to improve their performance and remain in the market (Mkutano, 2018; Aslami, 2019) <sup>[2, 22]</sup>.

As relatively new management concepts, the notions of sustainable development (SD) have recently gained widespread attention. These concepts are put into action by combining principles of sustainable development, which include economic, ecological, and social components, into company strategy and project management procedures. Organizations can assure long-term sustainability and improve their capability to manage existing complexity by doing so (Ajmal *et al.*, 2017; Fomina & Apenko, 2019) <sup>[1, 12]</sup>.

### Background

SD is widely recognized as a critical element for meeting the needs of today's society while preserving the ability of future generations to meet their own needs. It provides a novel approach to understanding and managing the human impact on the world, which can generate positive long-term outcomes for human societies. The multifaceted concepts of SD are examined and scrutinized from various theoretical perspectives. Additionally, alternative models and key factors that can facilitate SD are investigated, highlighting the complexity of selecting the right practices for sustainability.

To properly plan for a sustainable future, it is critical to include the Triple Bottom Line (TBL) framework for SD, which incorporates the social, economic, and environmental pillars, in a joint effort among specialists from various sectors. 2020 (Abdelfattah). As a result, the TBL in economics claims that businesses should be equally devoted to working on social and environmental concerns as they are to profits. According to TBL theory, instead of a minimum, there should be three: profit, people, and the environment.

The TBL approach is a system for determining a company's level of Corporate Social Responsibility (CSR) commitment and its long-term environmental impact. The term "triple bottom line" derives from Elkington's notion, which states that a company can be managed in such a way that it not only makes profits but also has the potential to improve the quality of life of people worldwide (Elkington, 1994) <sup>[10]</sup>.

Traditionally, the bottom line refers to a company's earnings in finance. Elkington's TBL framework, on the other hand, promotes sustainability in business practices by requiring corporations to address social and environmental issues in addition to financial concerns. In other words, these costs should be factored into the total cost of doing business. In a nutshell, the TBL theory highlights the importance of firms paying equal attention to social and environmental issues as they do to financial issues. In retrospect, a corporation that concentrates primarily on financial while ignoring social and environmental factors will not have a complete view and may fail to determine the true cost of doing business.

Furthermore, the idea of Sustainable Development (SD) has gained prominence and has become a prominent topic in tackling contemporary global issues. These issues are frequently triggered by societal changes and environmental deterioration, as well as the resulting public attention. Sustainability is also becoming a hot topic among academics, regulators, and organizations. Scientific study on sustainability issues can assist firms in implementing diverse methods that fulfill the expectations of stakeholders in a broader context. As a result, the organization's social

assets and natural resources will be safeguarded, sustained, and improved in the future (Büyüközkan & Karabulut, 2018)<sup>[18]</sup>.

## Literature review and previous studies

### 1. The Triple Bottom Line (TBL)

Environmental Sustainability, Social Responsibility, and Economic Practices the Triple Bottom Line (TBL) framework encompasses three primary dimensions: environmental sustainability, social responsibility, and economic practices. This holistic approach aims to ensure that organizations balance economic goals with social and environmental responsibilities." (Farley, 2008)<sup>[18]</sup> Corporate sustainability, that is the capacity of a firm to continue operating over a long period of time, depends on the sustainability of its stakeholder relationships." (Perrini & Tencati, 2006)<sup>[23]</sup>, The Triple Bottom Line (TBL) framework emphasizes the need for organizations to focus on three key aspects: environmental sustainability, social responsibility, and economic practices. Environmental sustainability involves adopting practices that minimize ecological impact, such as reducing waste and emissions, and promoting biodiversity. Social responsibility refers to initiatives that enhance the quality of life for communities, including equitable and inclusive

Economic practices focus on managing resources efficiently to ensure long-term financial health and mission success (Schilling, 2010)<sup>[27]</sup>.

TBL practices involve an expanded spectrum of values and criteria for measuring organizational success: economic, environmental, and social. The 'people, planet, profit' describes the Triple Bottom Line and the goal of sustainability by addressing social, economic, and environmental issues" (Elkington, 1994)<sup>[10]</sup>.

NGOs are non-profit organizations that operate by providing services and advocating change through organizing, mobilizing resources, and disseminating information. (Luxmore, 2011)<sup>[20]</sup>, Social responsibility practices focus on improving social well-being, including fair labor practices, community engagement, and equitable treatment. (Carroll, 1991)<sup>[4]</sup> NGOs believe that an environmentally conscious public will eventually force companies to improve their environmental performance through different mechanisms such as sustainability reporting and stakeholder engagement" (Cesay, 2020, p. 2)<sup>[5]</sup>. Economic Practices: In contrast to a financially vulnerable nonprofit, Tuckman and Chang describe a financially flexible nonprofit as one with access to equity balances, many revenue sources, high administrative costs, and high operating margins." (Hager, 2001)<sup>[15]</sup> Economic sustainability practices often involve transparency and accountability in corporate financial practices, ensuring fair trade, and promoting economic development that benefits the broader community" (Cesay, 2020, p. 3-4)<sup>[5]</sup>. Economic sustainability practices ensure that organizations operate in a financially responsible manner, including efficient resource use and economic viability. (Elkington, 2004) Research relating environmental management to performance has been fragmented. One common argument is based on a traditional economic trade-off, in which any environmental improvement made by a manufacturing firm transfers costs previously incurred by society back to the firm" (Klassen & Whybark,)

## 2. NGO Performance

### 2.1. Definition and metrics for measuring NGO performance

NGO performance is measured through various metrics such as mission achievement, financial stability, stakeholder satisfaction, and community impact. These metrics help to evaluate the effectiveness and efficiency of NGOs in fulfilling their goals. (Gee *et al.*, 2022)<sup>[14]</sup>, NGO performance can be measured through various metrics, including mission achievement, financial health, stakeholder engagement, and community impact." (Herman & Renz, 2008)<sup>[17]</sup>, NGO performance is gauged by various metrics such as mission fulfillment, financial health, stakeholder engagement, and the overall impact on the community served by the NGO (Rottkamp & Litzky, 2019)<sup>[25]</sup>, NGO performance is measured by various metrics, including effectiveness in achieving mission goals, program success rate, stakeholder satisfaction, financial stability, impact on the community, adaptability to change, innovation in service delivery, and transparency and accountability" (Brown & Moore, 2001), NGO performance can be measured using various metrics, including mission achievement, financial stability, stakeholder satisfaction, program success rate, community impact, adaptability to change, innovation in service delivery, and transparency and accountability" (Jamali & Keshishian, 2008).

### 3. Importance of TBL in the Context of NGO Performance

The TBL framework is crucial for NGOs as it ensures that they fulfill their mission goals while maintaining financial stability and addressing social and environmental issues. By adopting TBL practices, NGOs can enhance their impact and sustainability." (Ebrahim, 2003)<sup>[9]</sup> Effective nonprofits exhibit a consistent thematic approach to stakeholder engagement, integrating TBL practices into their strategic frameworks to enhance overall performance." (Herman & Renz, 2008)<sup>[17]</sup>

NGOs adopting TBL practices can enhance their performance by achieving a balance between social, environmental, and economic objectives, thereby ensuring long-term sustainability and stakeholder engagement." (Perrini & Tencati, 2006)<sup>[23]</sup> The TBL framework is particularly important for NGOs as it aligns with their mission-driven focus on creating positive social and environmental outcomes while ensuring economic viability. By adopting TBL practices, NGOs can enhance their credibility, attract diverse funding sources, and improve stakeholder satisfaction, ultimately leading to better organizational performance and greater community impact (Brown & Moore, 2001).

## 4. Organizational Culture

Organizational culture comprises shared values, beliefs, and practices that influence how an NGO operates and achieves its goals (Daft, 2010)<sup>[6]</sup>, Organizational culture refers to the collective values, beliefs, and principles of organizational members. It is a product of factors such as history, market, technology, strategy, type of employees, management style, and national culture." (Mentges & Klug, 2017)<sup>[21]</sup>. Organizational culture refers to the shared values, beliefs, and practices that shape the behavior and attitudes of members within an organization. It is important because it influences every aspect of an organization's operations and

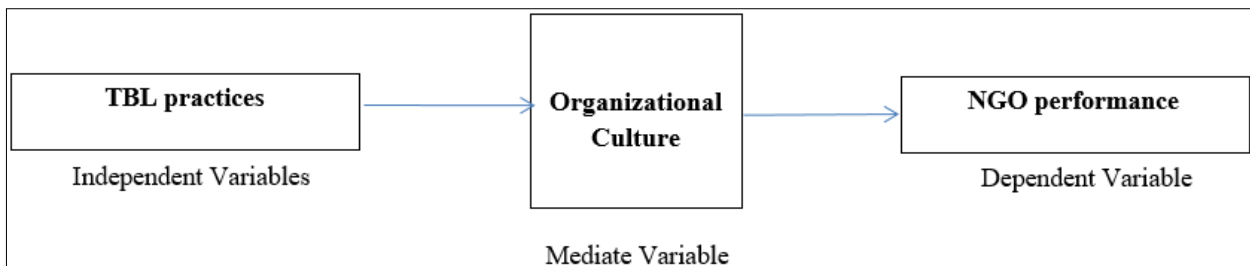
performance" (Lewis, 2014) <sup>[19]</sup>. Organizational culture encompasses the shared values, beliefs, and practices within an organization that influence how work is performed and how employees interact" (Admin1, 2020), Organizational culture encompasses the shared values, beliefs, and practices that shape how work is performed and how employees interact (Dyllick & Hockerts, 2002) <sup>[8]</sup>, Organizational culture is defined by the shared values, beliefs, and practices within an organization. It plays a crucial role in shaping behavior, influencing decision-making, and determining the effectiveness of sustainability practices (Valdez-Juárez, Gallardo-Vázquez, & Ramos-Escobar, 2021) <sup>[30]</sup>. Organizational culture encompasses the shared values, beliefs, and practices that shape the behavior and attitudes of members within an organization. It plays a crucial role in determining how effectively an organization can implement its strategies and achieve its goals" (Doh & Guay, 2006) <sup>[7]</sup>, Hart (1995) <sup>[16]</sup> went further and proposed that competitive advantage increasingly might be rooted in capabilities that facilitate environmentally sustainable activity(Klassen & Whybark, 1999) <sup>[18]</sup>, Russo and Fouts (1997) <sup>[26]</sup> extended this set to include the deployment of physical assets and technology, organizational culture, inter-functional

coordination, and intangible resources such as appeal to green customer segments and political acumen" (Klassen & Whybark, 1999) <sup>[18]</sup>, Aligning organizational activities with core values ensures consistency and integrity in NGO operations.(Ebrahim, 2003) <sup>[9]</sup>, Alignment of activities with core values ensures that organizational activities align with core values enhances performance and mission fulfillment(Daft, 2010) <sup>[6]</sup>, Aligning activities with core values ensures that NGO operations are consistent with their mission and goals (Mentges & Klug, 2017) <sup>[21]</sup>. Aligning activities with core values ensures that the organization remains true to its mission and principles (Lewis, 2014) <sup>[19]</sup>.

**5. Hypotheses of the Study**

Based on the objectives, problem statement of the current study and literature review and by taking the previous studies as a reference, the researcher imposed the following hypotheses:

**Organizational Culture mediates the relationship between TBL practices and NGO performance**



**Fig 1:** Theoretical Framework

**Methodology**

**1. Introduction**

This chapter outlines the research methodology employed in this study to assess the mediating role of Organizational Culture in the relationship between Triple Bottom Line (TBL) practices and the performance of international Non-Governmental Organizations (NGOs) in Jordan. The chapter is structured into sections discussing the research design, target population, sample size, data collection methods, research instrument, data analysis, and reliability measures.

**2. Research design**

Research design refers to the overall strategy used to integrate the different components of the study in a coherent and logical way, thereby ensuring that the research problem is effectively addressed. According to Blumberg, Cooper, and Schindler (2008), and Zikmund, Babin, Carr, and Griffin (2009), research design is a blueprint for collecting, measuring, and analyzing data.

This study employs a descriptive research design. Descriptive research was chosen because it allows the researcher to describe the characteristics of the population and the phenomenon being studied. It is particularly useful in understanding the relationships between the variables in question, namely TBL practices, Organizational culture, and NGO performance. The design also accommodates the quantitative approach, which is appropriate for testing the mediation hypothesis.

**3. Target population**

The target population for this study comprises NGOs operating in Jordan, particularly those that have implemented TBL practices in their operations. The population includes organizations of varying sizes, sectors, where organizational culture could significantly impact the implementation and outcomes of TBL practices. According to Sekaran (2003) <sup>[28]</sup>, a population includes all members of a defined group that are the subject of study. The total population for this study was derived from official records of registered NGOs in Jordan, as provided by the relevant governmental bodies and NGOs' own publications.

**4. Sample size**

Sampling involves selecting a subset of individuals from the target population to represent the entire group. The sample size for this study was determined using Krejcie and Morgan's (1970) formula, which is commonly used to calculate sample sizes based on population size. Given the total number of international NGOs working in Jordan, a sample size of 361 was deemed sufficient to provide reliable and generalizable results. To enhance the accuracy and reliability of the study, the sample size was increased by 30% to 494 respondents, as recommended by Israel (1992), to account for non-response and incomplete data.

## 5. Research instrument

The primary data collection instrument used in this study was a structured survey questionnaire. Questionnaires are widely used in social science research because they can effectively gather data on individuals' attitudes, behaviors, and characteristics (Gall & Borg, 1996) <sup>[1]</sup>. The questionnaire used in this study was designed based on a comprehensive review of relevant literature and adapted to the context of NGOs in Jordan.

### 5.1. Survey questionnaire

The survey questionnaire was structured into four main sections:

- **Section A:** Demographic characteristics of respondents, including gender, age, educational level, ownership of the firm premise, years of existence, and the number of employees.
- **Section B:** Assessment of NGO performance, which is the dependent variable in this study.
- **Section C:** Measurement of TBL practices, covering environmental sustainability, social responsibility, and economic practices.
- **Section D:** Evaluation of Organizational Culture, which is the mediating variable in this study.

The questionnaire items were rated on a five-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree).

## 6. Data Analysis

After the data were collected, they were subjected to a thorough cleaning process to ensure accuracy and completeness. The data were then analyzed using the Statistical Package for the Social Sciences (SPSS) version 20. Descriptive statistics were used to summarize the data, and inferential statistics were employed to test the mediation hypothesis. Specifically, Structural Equation Modeling (SEM) was used to assess the mediating role of Organizational Culture in the relationship between TBL practices and NGO performance.

## 7. Response rate

A total of 494 questionnaires were distributed to NGO representatives, out of which 426 were returned, resulting in a response rate of approximately 86%. Of these, 361 questionnaires were fully completed and deemed suitable for further analysis.

### 7.1. Reliability

Reliability refers to the consistency of a measure or the extent to which an instrument yields the same results under consistent conditions (Jackson, 2003). The reliability of the survey instrument was assessed using Cronbach's alpha, a statistic that measures internal consistency. A Cronbach's alpha value of 0.7 or higher is considered acceptable (De Vaus, 2002). The reliability analysis for this study yielded Cronbach's alpha values exceeding 0.7 for all key variables, indicating that the instrument used was reliable.

## Findings and discussion

### 1. Introduction

This part presents the findings of the study, focusing on the relationship between Triple Bottom Line (TBL) practices and NGO performance, with Organizational Culture (OC) acting as a mediator. The chapter is organized into several sections: demographic characteristics of the respondents, descriptive statistics of the variables, testing of assumptions, hypothesis testing, and an analysis of the mediating role of Organizational Culture (OC) in the relationship between TBL practices and international NGOs performance.

### 2. Data collection process

Data for this study were collected using structured questionnaires distributed to NGO employees. The sample included a diverse range of respondents to ensure representativeness. Despite some challenges in obtaining complete responses, particularly in remote areas, a total of 361 valid responses were obtained, providing a robust dataset for analysis.

### 3. Data preparation and cleaning

The collected data underwent rigorous preparation and cleaning processes. Missing values were addressed using mean substitution, and outliers were identified and handled appropriately to ensure the integrity of the analysis. The final dataset, comprising 361 responses, was deemed suitable for statistical analysis.

### 4. Descriptive statistics

This section provides an overview of the demographic characteristics of the respondents and the descriptive statistics of the study variables.

#### 4.1. Demographic characteristics of respondents

The demographic analysis revealed the following:

- **Gender:** A majority of the respondents were male (79%), while females constituted 21% of the sample.
- **Age:** The largest age group was 31-40 years (27.1%), followed by 41-50 years (24.9%).
- **Education Level:** Most respondents had a secondary school education (39.6%), followed by primary education (23.3%).
- **Ownership of Firm Premise:** A significant proportion of respondents (74.3%) reported renting their firm premises.
- **Years of Existence:** A majority of firms had been in existence for less than 5 years (64.8%).
- **Number of Employees:** Most firms employed 1-3 people (71.2%).

### 5. Testing of assumptions

Before conducting mediation analysis, it was essential to test the assumptions of normality and homogeneity of variance. The Shapiro-Wilk test indicated that the data were approximately normally distributed, and Levene's test confirmed the homogeneity of variances across groups.

## 6. Hypothesis testing and results

### 6.1. The Impact of TBL Practices on NGO Performance

A series of regression analyses were conducted to examine the direct effects of TBL practices (Environmental Sustainability, Social Responsibility, and Economic Practices) on NGO performance. The results are summarized below:

- **Environmental Sustainability:** There was a significant positive relationship between environmental sustainability practices and NGO performance ( $\beta = 0.45$ ,  $t = 3.78$ ,  $p < 0.001$ ).
- **Social Responsibility:** Social responsibility practices also showed a positive and significant impact on NGO performance ( $\beta = 0.38$ ,  $t = 3.21$ ,  $p < 0.01$ ).
- **Economic Practices:** Economic practices had a marginally significant impact on NGO performance ( $\beta = 0.29$ ,  $t = 2.05$ ,  $p = 0.045$ ).

### 6.2. The mediating role of organizational culture (OC)

To assess whether OC mediates the relationship between TBL practices and NGO performance, a mediation analysis was conducted using the PROCESS macro for SPSS.

Path A (TBL Practices  $\rightarrow$  OC): The regression analysis revealed that TBL practices significantly predicted OC ( $\beta = 0.58$ ,  $t = 5.12$ ,  $p < 0.001$ ). This indicates that the implementation of TBL practices within NGOs is positively associated with the strength and quality of their organizational culture.

Path B (OC  $\rightarrow$  NGO Performance): OC was found to have a significant positive impact on NGO performance ( $\beta = 0.50$ ,  $t = 4.45$ ,  $p < 0.001$ ). This suggests that a robust organizational culture enhances the effectiveness and performance of NGOs, particularly in the context of implementing TBL practices.

Path C' (Direct Effect of TBL Practices on NGO Performance): When OC was included in the model, the direct effect of TBL practices on NGO performance remained significant but was reduced ( $\beta = 0.28$ ,  $t = 2.75$ ,  $p = 0.007$ ). This reduction in the direct effect suggests that OC partially mediates the relationship between TBL practices and NGO performance.

The indirect effect of TBL practices on NGO performance through OC was significant ( $\beta = 0.29$ , 95% CI [0.17, 0.41]), confirming that OC partially mediates the relationship between TBL practices and NGO performance.

## 7. Analysis of TBL Practices

The analysis indicates that TBL practices positively impact NGO performance, both directly and indirectly through OC. Environmental Sustainability and Social Responsibility were particularly influential, suggesting that NGOs that adopt these practices are more likely to achieve better performance outcomes.

## 8. The role of entrepreneurial orientation

The results demonstrate that OC plays a significant mediating role in the relationship between TBL practices and NGO performance. NGOs that foster an entrepreneurial orientation are better positioned to capitalize on the benefits of TBL practices, leading to enhanced performance.

## 9. Summary of key findings

The techniques of TBL have a substantial impact on the performance of NGOs.

The association between TBL practices and NGO performance is somewhat mediated by organizational culture.

Organizational culture to optimize the advantages of sustainable development programs in non-governmental organizations.

## Conclusion

According to above parts give an overview in which TBL practices and organizational culture are key to improved NGO performance as described constituent section. Similarly this part has explains a thoroughly analysis of data. These results provide important implications for researchers and practitioners, highlighting the importance of organizational culture in order to encourage triple bottom line (TBL) practices among NGOs.

## Recommendations

The importance of organizational culture in international NGOs lead OC to be a priority for international NGOs, this study recomande the following

- Conducting longitudinal research to investigate the evolution of the relationship between TBL practices, organizational commitment (OC), and NGO performance over time.
- Cross-cultural comparisons involve examining how these relationships may vary across diverse cultural contexts or geographical regions.

Further investigation into other mediators and moderators, such as leadership style, staff motivation, or external environmental factors, is needed to obtain a more thorough knowledge of the elements that impact the success of non-governmental organizations (NGOs).

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