Research Paper

Corporate Culture's Effect on Corporate Sustainability: Exploring the Mediating Effect of Innovation Capability in Foreign Companies Operating in Ghana

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Abstract

The issue of sustainable development poses a significant challenge for foreign enterprises, especially in volatile markets such as Ghana, where these firms face unique obstacles in aligning their corporate culture with sustainability goals. Drawing upon the literature on sustainable corporate development and adopting the resource-based view, this research addresses a gap in understanding how corporate flexibility and control culture influence corporate sustainable performance through the stimulation of innovation capabilities, specifically within the context of foreign enterprises. Data were collected from 152 foreign companies operating in Ghana, and Structural Equation Modeling was conducted using Smart PLS version 3.0 and SPSS version 24. The questionnaire was based on the existing literature. The findings of this study indicate that both flexibility and control cultures have a significant influence on innovative capability, yet they do not directly affect corporate sustainable performance. The research reveals that innovation capability acts as a complete mediator between flexibility and control culture and sustainable corporate performance. This research contributes to the theoretical literature on sustainable corporate performance and offers valuable managerial insights for foreign firms in Ghana, guiding them on how to navigate and achieve sustainable growth through strategic corporate culture.

Keywords *Corporate Sustainability; Innovation Capability; Sustainable Development; Flexibility Culture; Control Culture; Foreign Companies*

INTRODUCTION

Achieving sustainable development presents critical challenges for international enterprises, especially in volatile markets such as Ghana. Foreign companies play a central role in driving economic growth, creating jobs, and enhancing market competitiveness. They contribute significantly to reducing income inequality, improving productivity, and fostering innovation. However, foreign enterprises often encounter challenges that differ from those faced by local businesses that threaten their long-term stability and growth. The complex relationship of cultural, economic, and regulatory factors makes it difficult for these companies to maintain sustainable practices. Andersson et al. (2022) and Winston (2022) emphasized that corporate sustainability goes beyond financial goals, encompassing environmental and social dimensions that are essential for balancing economic outcomes with stakeholder expectations. However, foreign companies often face additional barriers, such as fluctuating regulatory requirements, local environmental policies, and resource constraints, which impact their capacity to achieve sustainability.

For instance, studies indicate that foreign enterprises in Ghana experience unique constraints due to high operating costs, resource limitations, and unpredictable policy shifts. According to Gutterman (2020), this regulatory unpredictability can hinder sustainable

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development efforts, particularly for companies without deep-rooted ties to the local environment. Furthermore, Suleman et al. (2023) illustrate how foreign firms often struggle to align their corporate culture with local expectations, making it harder to embed sustainable practices. Wang and Huang (2022) highlighted that technological innovation, corporate culture, and intellectual capital are key drivers of sustainable performance; however, the impact of these factors is often limited in markets where foreign companies face stiff competition for resources and labor.

This study addresses the research gap concerning the sustainable development of foreign enterprises in Ghana by focusing on the influence of corporate culture and innovation capabilities. Although previous studies have explored the relationship between corporate culture, innovation and sustainability, limited research has specifically examined these dynamics in the context of foreign companies in Ghana. Prior research, such as that by Triana et al. (2021) and Ibarra-Michel et al. (2019), underscores the role of ethical and environmentally conscious corporate cultures in achieving sustainability. However, there is a lack of in-depth analysis of how these cultural elements are uniquely challenged within foreign enterprises, especially in regions with volatile markets and complex socioeconomic dynamics. This study addresses this gap by investigating how corporate flexibility and control culture contribute to sustainable corporate performance through innovation capability, specifically for foreign firms in Ghana. To guide this investigation, this study addresses the following research questions:

1. How does corporate culture (flexibility and control) influence innovation capability among foreign enterprises in Ghana?
2. What role does Corporate Innovation play in shaping sustainable corporate performance in these companies?
3. How can foreign companies in Ghana develop a corporate culture (flexibility and control) that supports sustainable performance in a competitive and volatile market environment?
4. Does innovation capability mediate the relationship between corporate culture (flexibility and control) and sustainable corporate performance?

By answering these questions, this research contributes to both theoretical understanding and practical applications for foreign enterprises seeking sustainable development in Ghana. This framework provides a framework for understanding the unique challenges foreign companies face and provides actionable strategies for cultivating innovation-oriented corporate cultures. This focus on Ghana enhances the broader discourse on sustainable corporate performance in emerging markets.

LITERATURE REVIEW

Theoretical background

According to stakeholder theory, businesses should change their traditional point of view, e.g., from the shareholder perspective to the stakeholder perspective; the perspective should change from being solely focused on owners to including stakeholders. According to Dmytriyev et al. (2021), a stakeholder is any organization or person that can affect or be impacted by the accomplishment of organizational goals. This includes shareholders, consumers, employees, and community members. According to Norman et al. (2018), the core component of a corporate Culture might be a company's commitment to pay exceptional attention to a specific stakeholder who has concerns about the environment or human rights. According to Szász et al. (2021), corporations are being forced to embrace sustainability-focused practices because of pressure from internal and external stakeholders. Pelyukh et al. (2021) analyzed the connections between stakeholders and sustainability and proposed that stakeholders' value creation efforts should focus on sustainability through legislation, education, and other means. Additionally, Kowalczyk and Kucharska (2020) examined the mediating association between stakeholder pressure and the

adoption of CSR; their conclusion proposes adopting CSR that is sustainability-oriented to achieve sustainable development.

To achieve sustainability, businesses have established strategies and policies to reduce resource use, address environmental issues, and enhance connections with stakeholders and the general public (Islam et al., 2022; Adams & Abhayawansa, 2022). Islam et al. (2019) asserted that while many businesses have adopted certain practices and policies to enhance sustainability performance, other businesses have discovered that doing so is insufficient to meet the objective. Baglibel et al. (2018) stated that corporate sustainability cannot be achieved through technology change alone. Corporate culture must change, and this includes staff commitment to sustainability, transparency, and creating an ecological relationship with the community. In addition, Fietz & Günther (2021) emphasized the necessity for revisions to corporate culture to effectively address social and environmental issues.

Corporate Culture

Corporate culture emerged as a crucial aspect of business administration after 1970 (Ibanez & Sisodia, 2022), with various definitions highlighting shared practices, beliefs, symbols, and assumptions among members of a firm regarding proper conduct (Schein, 1990; Smircich, 1983). However, maintaining an unchanged corporate culture can impede the successful implementation of change initiatives within organizations (Tran, 2021). Research highlights the significance of corporate culture, including guiding principles and underlying ideas, for the effective execution of change programs to achieve corporate sustainability (Fietz & Günther, 2021; Asaolu et al, 2023). This is particularly significant in the context of sustainable development, where corporate culture sheds light on internal characteristics like managerial commitment, human resources, and organizational behavior (Camilleri, 2018; Islam et al., 2019). While sustainable initiatives should gradually become part of corporate culture, not all cultural changes necessarily lead to sustainable development (Battaglia et al., 2020; Santana & Lopez-Cabrales, 2019). Integrating the corporate culture qualities that lead to corporate sustainability into sustainable development studies is crucial for assessing corporate sustainability effectively (Elbaz & Iddik, 2020).

Innovation Capability

According to numerous classifications proposed in the literature, a firm's capacity for innovation can be divided into categories such as process innovation against product innovation, administrative innovation versus technical innovation, and incremental innovation versus radical innovation (Wu et al., 2019; Thi et al., 2019). In general, innovativeness explains a company's capacity to create, refine, and commercialize new ideas (Damanpour, 1991). This research emphases on the typology of process innovation as opposed to product innovation because companies' core activities (i.e., operations) and external outputs (i.e., products/services) are directly tied to the generation of customer value (De Tommaso & Pinsky, 2022). Process innovation describes a company's capacity to incorporate novel components into its input-output system, such as tools, equipment, processes, and procedures (Malik et al., 2021; Miller, 2021). According to Sari et al. (2019), product innovation refers to a company's capacity to present new or existing product/service offerings. According to Moyano-Fuentes et al. (2018) and Ghouse et al. (2019), these two innovation skills are crucial and may function in distinct ways to determine consumer value.

Corporate sustainability performance

The industrial sector's utilization of natural and green resources has improved significantly with industrial expansion, impacting both resource availability and environmental degradation

(Abbas and Sagsan, 2019; Perveen et al., 2020; Arifin et al., 2023). Environmentalists commend businesses for integrating cutting-edge information and environmentally friendly practices into production procedures to improve corporate sustainability (Sarkis et al., 2011). Sustainable development, defined by the WCED as satisfying current needs without sacrificing the capacity of future generations to satisfy their own, encompasses social, environmental, and economic concerns, collectively termed the Triple Bottom Line (TBL) (Tiba et al., 2019). Environmental, economic, and social sustainability elements are crucial for corporate sustainability, influencing factors like responsible waste management, cost-effectiveness, and societal well-being (Shahzad et al., 2020; Zeng et al., 2020). Corporate sustainability practices play a vital role in achieving sustainable development through strategic approaches like corporate social responsibility and comprehensive quality management, highlighting CSP's integration of social, economic, and ecological aspects (Shahzad et al., 2020; Huang et al., 2022).

Overview of Ghana's Corporate Culture

The current situation for foreign enterprises operating in Ghana is characterized by a unique set of challenges and opportunities influenced by local corporate culture. Ghana's business environment is characterized by a blend of traditional practices and modern business strategies, where corporate culture plays a crucial role in shaping organizational effectiveness (Nsor-Ambala, 2023). Companies often encounter complexities related to employee engagement, stakeholder relationships and compliance with local norms, which can significantly impact their operational success. For instance, many foreign enterprises find it necessary to adapt their corporate practices to align with Ghanaian cultural values, such as communal decision-making and respect for hierarchical structures (Darley & Blankson, 2020). This cultural alignment not only facilitates smoother operations but also fosters trust and collaboration among local employees and stakeholders, ultimately contributing to improved business performance.

Moreover, the prevailing corporate culture within Ghanaian organizations increasingly recognizes the importance of sustainable practices and innovation. As global awareness of sustainability grows, companies in Ghana are beginning to incorporate environmental and social considerations into their strategic frameworks. This shift is particularly relevant for foreign enterprises that are expected to adhere to both local cultural values and international sustainability standards. However, challenges remain, such as overcoming resistance to change among employees accustomed to traditional practices and navigating the complexities of integrating flexible cultural elements within a control-oriented structure (Kanhaiya, 2023). Understanding these dynamics is essential for foreign companies seeking to thrive in the Ghanaian market, as they must balance the benefits of a strong corporate culture with the need for adaptability and innovation to meet the demands of a rapidly changing business landscape.

Research Model and Hypotheses

Flexibility of Culture and Innovation Capability.

The capability to innovate is believed to benefit from a flexible culture, according to this study's hypothesis. According to studies (Yang et al., 2018; Balli et al., 2021), such a culture is one of the values that is most strongly linked to the culture of innovation. This, in turn, immediately enhances one's capacity for creativity (Pascual-Fernández et al, 2021). Second, according to Chen et al., (2020), emphasis placed on openness, creativity, risk-taking and entrepreneurship fosters a culture of flexibility that encourages employees to embrace and uphold innovation as a core business value. As a result, workers would be encouraged to act inventively, which would ultimately boost their capacity for innovation (Lara, 2019). According to Piperca & Floricel (2023), organizations with flexible cultures are more organically designed, which has been shown in

research to better enhance the potential to innovate (Rhee et al., 2017). In addition, organizations with a flexible culture place a strong emphasis on employee involvement, empowerment, and reciprocal learning (Mikkelsen & Olsen, 2018; Zeeshan et al., 2021), all of which could boost an organization's capacity for innovation (Child, 1973). In conclusion, this study offers the following suggestions:

Controlling Culture and Innovation Capability.

Control culture is an organizational value that is characterized by authority, predictability and efficiency (Wang & Huang, 2022). According to the report, a control culture makes it difficult to innovate. In the first place, such an organizational design culture would produce a more mechanical organizational structure, as well as a high level of formalization and lack of flexibility, all of which could be impeding innovation (Barjak & Heimsch, 2023; Wang & Huang, 2022) and thereby limit one's capacity to innovate. In addition, centralization is frequently associated with control cultures (Wu et al., 2019), and centralized organizations frequently lack the ability to innovate (Fan et al., 2020). In other words, business operations would proceed as planned, employee creativity would be restrained, and following instructions to achieve goals would be more valued (Morente et al., 2018; Chen et al., 2021). This culture is very different from an innovation culture (Roffeei., 2018), and it might even hinder one's capacity to innovate.

Finally, in a control environment, workers often see rewards as restrictions. According to Colovic and Williams (2020), they feel that the business limits, controls, or monitors their work through rewards, a formal organizational framework. This culture intensifies the problem where rewards crowd out employees' intrinsic drive and make awards for innovation less effective. It also decreases employees' intrinsic motivation and proactivity. In conclusion, this study offers the following suggestions:

H2: Control culture positively influences innovation capability.

Corporate Innovation Capability and Sustainable Corporate Performance

The Resource-Based View (RBV) proposed by Barney (1991) identifies innovation capability as a vital resource that drives company growth, performance, and a sustainable competitive advantage (AlNuaimi & Khan, 2019; Rajapathirana & Hui, 2018). The Natural-Based Resource View (NBRV) further emphasizes the significance of a company's interaction with the natural environment in securing competitive advantage. Zhang and Zhu (2019) highlighted innovation as a key driver of sustainable development. Boadu et al. (2021) argued that innovation plays a critical role in corporate sustainability and development, particularly in highly competitive environments. The increasing focus on sustainable development as a competitive advantage was also noted by Porter and Kramer (2006). To maintain a lasting competitive edge, businesses must integrate sustainable development into their innovation strategies (Zhang & Zhu, 2019), which provides the theoretical framework for this research.

The influence of a firm's ability to innovate—both technologically and managerially (Silva et al., 2019)—on long-term performance is significant. Companies with strong technological innovation capabilities tend to perform better in expanding market share, boosting profits, and sustaining economic growth. Wang et al. (2022) argued that continuous improvements in product performance, quality, and production efficiency enhance core competitiveness. Conversely, Cancino et al., (2018) found that firms with advanced technological innovation capabilities are better at producing low-emission, low-energy, and low-value-added products, which improves their sustainable performance.

Management innovation, achieved through changes in techniques and strategies, can enhance risk management and resource consolidation, fostering novel ideas and approaches (Di

Vaio & Varriale, 2018; Zhang et al., 2019). This will support long-term success. Additionally, organizational innovation, which involves adopting advanced management practices, such as restructuring, adjusting incentives, and modifying decision-making processes, allows companies to leverage their resources more effectively. Increased adaptability and flexibility help firms establish leadership in their sector and strengthen their commitment to societal sustainability (Fan et al., 2021). In summary, a company's potential for innovation can enhance its sustainable performance by benefiting the economy, environment, and society. As a result, this research suggests the following:

H3: Corporate innovation capability has a positive effect on corporate sustainable performance

Corporate Culture and Sustainable Corporate Performance

Organizations that adhere to this cultural approach place a high priority on internal staff skill development (Gutterman, 2020), as well as staff training and learning. According to Nguyen (2021), this means that workers or supervisors will have a significant tilt toward non-economic goals, including interpersonal relationships, human well-being, and environmental and social performance. As a result, this culture emphasizes an individual's involvement in their environment and improves their understanding of their job and surroundings. These serve as the foundation for developing a culture that is focused on sustainability (Dunphy et al., 2003). For these explanations, the following theory is proposed:

H4: Flexibility culture has a positive influence on sustainable corporate performance.

H5: Control culture has a positive influence on sustainable corporate performance.

Innovation Capability Mediates the Relationship Between Corporate Culture and Sustainable Corporate Performance.

Organizational culture does more than suggest that a company has a competitive edge (Wang, 2019). This reflects managers' recognition that superior innovative capability is a significant advantage, supporting proactive management measures to minimize pollution and waste (Wang, 2019; Chariri et al., 2019). Corporate culture is also aimed at enhancing a company's competitive advantage and is considered a key factor in how organizations develop and strengthen their innovation capacity (Pascual-Fernandez et al., 2021; Mendoza-Silva, 2021). However, Mendoza-Silva (2021) identified a theoretical gap in understanding how corporate culture may either facilitate or hinder a company's ability to innovate.

Research (Afshar et al., 2020; Sellitto et al., 2020) indicated that implementing an innovation capability strategy enhances competitive advantage. Employees must acquire and share environmental knowledge to drive innovation, which involves transforming existing knowledge. Wang (2019) showed that innovation occurs when employees exchange expertise, thus strengthening a firm's competitive position. We believe that for corporate culture to serve as a competitive advantage, it should focus not only on environmental issues but also on providing training in green innovation. Researchers suggest that for a resource to become a sustainable competitive advantage, it must be integrated with other skills, resources, or competitive activities within the firm (Zhang et al., 2017). In essence, corporate culture requires intermediaries to foster sustainable performance, and innovation capability is selected as a critical mediator for the survival of foreign corporations. As a result:

H6: Innovation capability mediates the association between control culture and sustainable corporate performance.

H7: Innovation capability mediates the association between flexibility culture and sustainable corporate performance.

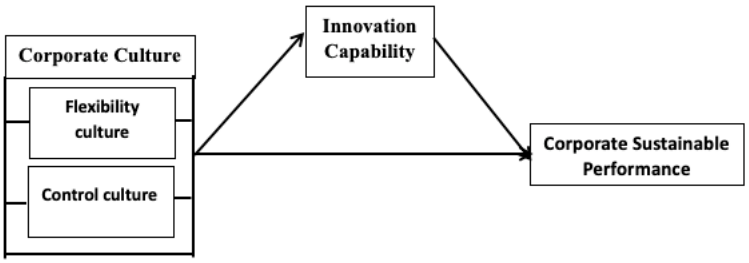

Figure 1. Research Framework

RESEARCH METHOD

Sample design and data collection

A quantitative research approach was employed in this study to determine significant associations between variables, aligning with the objectives of evaluating hypotheses derived from existing theory (Rashid et al., 2021; Opoku et al., 2016). The research used a deductive approach through a survey method, collecting data via a cross-sectional design with a self-administered online questionnaire. The target participants were employees from certified foreign-owned businesses registered with the Registrar General's Department and listed on the National Stock Exchange, focusing on firms located in Greater Accra and Kumasi, key economic hubs in Ghana. By including companies across various sectors, such as service and manufacturing, the study aims to capture a comprehensive perspective on corporate culture and its implications for sustainable performance.

The recruitment process involved using a non-probability convenience sampling method to gather data from managerial respondents deemed most suitable for the study due to their strategic decision-making roles and relevant knowledge (Shahzad et al., 2020; Yusr et al., 2022). Official approval was obtained from individuals in middle and upper management who were subsequently invited to participate in the online survey. A total of over 200 invitations were sent, resulting in 152 responses and a response rate of 76%. Data collection occurred over 2 months in April and May 2023, ensuring engagement with the specific population until the desired sample size was reached. The demographic information about the respondents and their respective companies is detailed in Table 1, providing an essential context for the study.

Measures

All of the constructs used in this study were rated on a Likert scale with a range of 1–5. To ensure contextual consistency, the constructs from the existing literature were used in this study with a few minor adjustments. Two experts examined the final questionnaire to make sure it was consistent. To guarantee the content validity of a sample of 10 organizations, pilot research was conducted. To ensure validity and reliability, a few minor tweaks were made to the survey; however, the overall results supported the formal data collection. The measures of Liu et al. (2010) and Deshpandé et al. (1993) were used to measure corporate culture, covering two dimensions: flexibility culture and control culture. Each variable is measured by four items, and measures of sustainable firm performance were adjusted and modified (Montiel & Delgado-Ceballos, 2014; Sharma & Henriques, 2005); it was measured with nine items, and measures of innovation capability consisted of four items and were adjusted and modified from Chen (2008) and Roper and Tapinos (2016).

FINDINGS AND DISCUSSION

We employed IBM SPSS version 24 and Smart PLS version 3.0 to perform partial least squares structural equation modeling (PLS-SEM) for data analysis. The following reasons justify the use of

PLS-SEM in this study. First, it is highly recommended when the goal is to predict and explain the dependent variable by accounting for the maximum variance. Consequently, PLS-SEM is the most suitable prediction-focused approach (Roldán & Sanchez-Franco, 2012). Moreover, it can simultaneously assess both the inner and outer measurement models. As noted by Hair et al. (2016), the proposed method is well-suited for analyzing complex path models. Additionally, PLS-SEM is capable of handling small sample sizes while providing more accurate results, making it a suitable fitting methodology for this research.

Result

This section includes subsections on statistical results of the collected sample features, evaluation of the measurement model, evaluation of the structural model, and hypothetical relationships.

Table 1. Demographic Profile of organization and Respondents

Variable	Categories	Frequency	Percentage
Gender	Male	97	63.8
	Female	55	36.2
Position	Officer/Coordinator	17	11.2
	Supervisor/Manager	39	25.7
	Senior manager/General Manager	42	27.6
	Managing director/CEO	37	24.3
	Others	17	11.2
Type of business	Service	80	52.6
	Manufacturing	44	28.9
	Others	28	18.4
The organization has been in existence for many years	5 years	21	13.8
	6–10 year	24	15.8
	11–15 year	24	15.8
	16–20 year	42	27.6
	More than 20 years	41	27.0
Work experience of respondents	5 years	55	36.2
	6–10 year	54	35.5

Variable	Categories	Frequency	Percentage
	11–15 year	24	15.8
	16–20 year	16	10.5
	More than 20 years	3	2.0

Source: Field data (2023)

Structural Equation Modeling and Analysis

The statistical method PLs-SEM (Partial Least Squares-Structural Equation Model), backed by Smart-PLS version 3.0 software, was used to assess the data and hypotheses presented in this study. In PLs-SEM analysis, there are two different kinds of correlations: the outer model, which evaluates convergent validity, discriminant validity, and reliability; and the inner model, which evaluates convergent validity, discriminant validity, and reliability.

Table 2. Validity and Reliability Results

Research constructs	Cronbach's alpha	Rho _A	CR	AVE	Loadings
Control culture	0.922	0.923	0.945	0.811	
CC1					0.923
CC2					0.913
CC3					0.892
CC4					0.874
Flexibility culture	0.923	0.925	0.945	0.812	
FC1					0.898
FC2					0.895
FC3					0.897
FC4					0.914
Innovation capability	0.939	0.939	0.957	0.846	
IC1					0.914
IC2					0.938
IC3					0.936
IC4					0.891
Corporate sustainability performance	0.956	0.958	0.964	0.819	
CSP1					0.903
CSP2					0.917
CSP3					0.906
CSP4					0.922
CSP5					0.894
CSP6					0.886

Source: Field data (2023)

Reliability and Validity of Results

The validity and reliability of the collected data were thoroughly evaluated using methods outlined by Hair et al. (2014) and Shmueli et al. (2019). The construct reliability was evaluated

using Cronbach's alpha and composite reliability measures. The indicators met the criteria for construct reliability, with composite reliability values of 0.7 or higher (Henseler et al., 2015). Additionally, the Average Variance Extracted (AVE) method was used to assess construct validity, with an acceptable threshold of 0.5 or higher. The latent variables under study had AVE values exceeding 0.5, which met the standard for validity (Henseler et al, 2015). The outcomes of the validity and reliability assessments are presented in Table 2.

Discriminant Validity

Discriminant validity was evaluated using the approach outlined by Henseler et al. (2015) and Fornell and Larcker (1981), which used discriminant validity as a benchmark. This study examines discriminant validity to determine whether latent variables representing different theoretical perspectives are statistically distinct. Although the method proposed by Henseler et al., (2015) offers detailed information on data validity, it has been critiqued for its lack of sensitivity (Jafari-Sadeghi et al., 2020). To strengthen the discriminant validity test, the addition of the Heterotrait-Monotrait Ratio (HTMT) is recommended (Henseler et al, 2015). The HTMT measures the similarity between latent variables, where values must be less than 1 to confirm discriminant validity. The outcomes of the discriminant analysis show that the data are both reliable and valid for further empirical research because the research variables demonstrated the highest cross-loading values relative to other variables.

Table 3. Discriminant Validity

	CC	**CSP**	**FC**	**IC**
Control culture	0.901			
Corporate sustainability performance	0.663	0.905		
Flexibility culture	0.753	0.660	0.901	
Innovation capability	0.713	0.718	0.736	0.920

Source: Field data (2023)

Table 4. Cross-loadings

	CC	**CSP**	**FC**	**IC**
CC1	0.923	0.571	0.740	0.671
CC2	0.913	0.599	0.680	0.645
CC3	0.892	0.555	0.645	0.611
CC4	0.874	0.656	0.646	0.639
CSP1	0.676	0.903	0.716	0.692
CSP2	0.614	0.917	0.659	0.679
CSP3	0.549	0.906	0.553	0.673
CSP4	0.553	0.922	0.559	0.592

	CC	CSP	FC	IC
CSP5	0.590	0.894	0.540	0.586
CSP6	0.602	0.886	0.530	0.660
FC1	0.637	0.535	0.898	0.641
FC2	0.632	0.643	0.895	0.694
FC3	0.732	0.552	0.897	0.646
FC4	0.715	0.639	0.914	0.667
IC1	0.673	0.604	0.729	0.914
IC2	0.632	0.693	0.656	0.938
IC3	0.690	0.656	0.686	0.936
IC4	0.629	0.687	0.637	0.891

Source: Field data (2023)

Coefficients of Determination (R^2) and adjusted R^2 (R^2 adj.)

The R-squared test is a statistical measure used to determine the proportion of variation in a dependent variable that can be explained by independent variables. It is crucial for evaluating the effectiveness of a model. An R-squared value of 0.75 indicates a strong model, 0.50 indicates a moderate model, and 0.25 represents a weak model for the endogenous latent variable. The adjusted R-squared (R^2 adj.) accounts for the addition of non-significant exogenous variables, potentially reducing the R2 value to reflect a more accurate measure of variance explained. Based on Liao and McGee's (2003) model of corporate sustainable performance and innovation capabilities, Table 4 presents the model with a predictive accuracy (R^2 corrected) value of 0.563 and 0.595.

Table 5. Coefficients of determination (R2) and adjusted R2

	R Square	R Squared Adjustment
Corporate sustainability performance	0.572	0.563
Innovation capability	0.600	0.595

Source: Field data (2023)

Model Fit Summary

Following Bagozzi and Yi (2012), additional model fit heuristics were evaluated to comprehensively assess the model fit. The indicators ranged from acceptable to excellent. The six-factor confirmatory factor analysis model demonstrated a very good fit, with the indicators meeting the specified criteria detailed in Table 6: Chi-Square = 513.576, NFI = 0.840, and SRMR = 0.056. All factor loadings were positive and significant, indicating strong construct validity.

Table 6. Model fit summary

	Saturated Model	Estimated Model
SRMR	0.056	0.056
d_ULS	0.539	0.539
d_G	0.616	0.616
Chi-Square	513.576	513.576
NFI	0.840	0.840

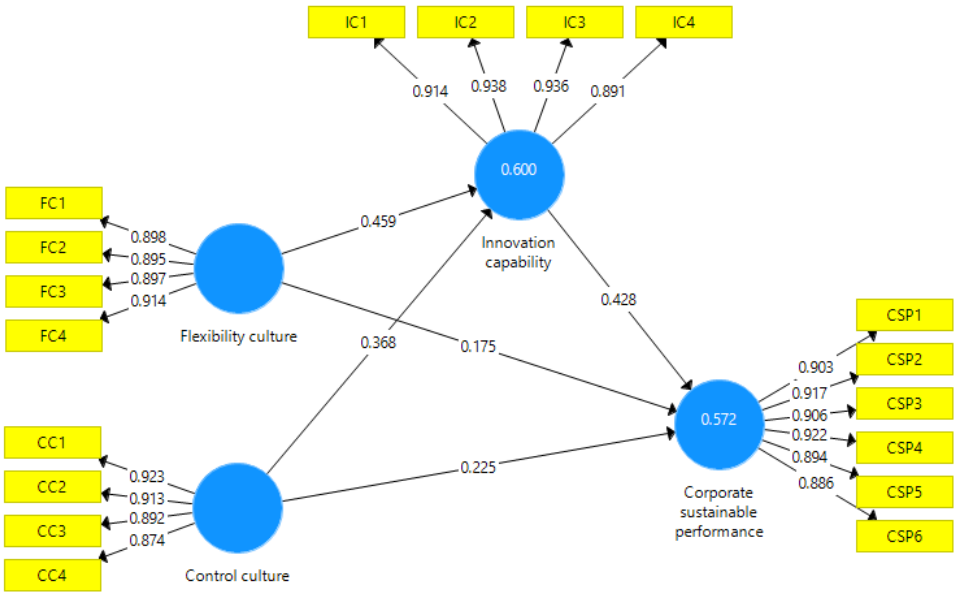

Figure 2. Results of PLS Structural Model

Table 7. Structural Analysis

Study's hypothesis	Hypothesis	Path coefficients	T -Statistics	P - Values	Supported/Rejected
FC -> IC	H1	0.459	4.284	0.000***	Supported
CC-> IC	H2	0.368	3.487	0.001***	supported
IC -> CSP	H3	0.428	4.266	0.000***	Supported
FC -> CSP	H4	0.175	1.931	0.054**	Rejected
CC-> CSP	H5	0.225	1.922	0.055**	Rejected

Table 8. Indirect Effects

Study Hypothesis	Hypothesis	Path Coefficient	T Statistics (|O/STDEV|)	P Values	Supported/Rejected
CC-> IC-> CSP	H6	0.158	2.390	**0.017****	**Supported**
FC-> IC -> CSP	H7	0.196	3.114	**0.002****	**Supported**

Note: CC = **Control culture; FC = Flexibility culture**; **IC** = **Innovation capability** whereas **CSP = Corporate sustainable performance**. **p<0.01, *p<0.05, Bootstrapping (n=5000)

Discussion

This research examined the impact of corporate culture on corporate sustainable performance, focusing on the mediating role of innovation capability using data collected from foreign firms in Ghana. The findings from the hypothesis testing (Tables 7 and 8 and Figure 1) are summarized as follows:

The analysis showed that flexibility culture (β = 0.459, t = 4.284, p = 0.000) had a significant and positive effect on innovation capability, supporting Hypothesis 1. This result is consistent with numerous prior studies that highlight the positive impact of culture on innovation, such as those by Pascual-Fernandez et al. (2021), Yang et al. (2018), Jia et al. (2018), Lemon and Sahota (2004), and Tran (2020). The significance of a flexible culture in fostering innovation is evident because it promotes a work environment that encourages creativity, adaptability, and open communication. A flexible corporate culture allows for greater employee autonomy, facilitates the exchange of ideas and supports experimentation, which are crucial for the development of new and effective solutions. The alignment of these findings with previous research underscores the vital role that cultural flexibility plays in enhancing a firm's innovative capacity and overall competitiveness. This consistent pattern across various studies reinforces the notion that a flexible organizational culture is a key driver of innovation, making it an essential component for companies aiming to achieve sustainable growth and success in dynamic markets.

Additionally, the analysis revealed that control culture (β = 0.368, t = 3.487, p = 0.001) also positively affected innovation capability, supporting Hypothesis 2. This finding aligns with the findings of Del Rosario and Ren (2017), which underscore the important role that organizational culture plays in fostering eco-innovation. A control culture, characterized by structured processes, defined rules and strong managerial oversight provides a framework that can drive innovation by ensuring that resources are allocated efficiently and that new ideas are systematically evaluated and implemented. This structured approach helps minimize the risks associated with innovation by creating clear guidelines and accountability, which enhances the effectiveness of innovation processes. The positive impact of control culture on innovation capability is particularly important in industries where compliance with regulations and standards is crucial because it ensures that innovation efforts align with organizational goals and regulatory requirements. This structured environment supports consistent and sustainable innovation by creating a balance between creative freedom and operational efficiency, thus reinforcing the significant role of control culture in advancing a firm's innovative capacity.

The results further demonstrate that innovation capability (β = 0.428, t = 4.266, p = 0.000) has a significant and positive impact on corporate sustainable performance, thus supporting Hypothesis 3. This result highlights the key role of innovation in driving sustainable performance by enabling firms to develop new technologies, processes, and products that meet environmental standards and consumer demands for sustainability. By leveraging their innovation capabilities, businesses can reduce their environmental footprint, improve resource efficiency, and enhance their competitive edge in the market. The ability to innovate not only helps firms to comply with increasingly stringent regulations and establishes them as pioneers in environmentally friendly operations, contributing to long-term success and resilience. This result corroborates similar findings by Shafi (2021) and reinforces earlier research by Borah et al. (2022) and Shahzad et al. (2020), which collectively highlight the essential role of innovation in achieving corporate sustainability goals. These consistent findings address previous inconsistencies in the literature, offering a coherent understanding of how innovation capability drives sustainable corporate performance. The study also emphasizes the significance of socially responsible businesses in addressing environmental issues by responding to consumers' green demands (Albort-Morant et al., 2018). By integrating environmental awareness into human resource development, businesses can influence employee behavior and promote eco-innovation, as emphasized by Huang et al.

(2022). This emphasizes the role of Green Innovation (GI) in driving investments in advanced technologies and processes, leading to greater environmental sustainability and improved Corporate Sustainable Performance (CSP).

However, the analysis indicated that flexibility culture (β = 0.175, t = 1.931, p = 0.054) did not significantly impact corporate sustainable performance, supporting H4 (H4). This finding is consistent with Zakari et al. (2013), who noted that while organizational culture positively affects performance in certain contexts, such as the Ghanaian banking sector, its influence on sustainable corporate performance might be less pronounced. The marginal effect observed in this study suggests that although a flexible culture can enhance innovation and operational adaptability, it may not directly translate into substantial improvements in sustainability outcomes. This implies that other factors or cultural dimensions may play a more critical role in achieving corporate sustainability. This challenges the assumption that flexibility alone can drive significant performance gains, highlighting the need for a broader perspective on the interplay between various cultural elements and sustainable performance metrics.

Moreover, the study found that control culture (β = 0.225, t = 1.922, p = 0.055) did not significantly impact sustained organizational performance, thereby supporting Hypothesis 5 (H5). This result contrasts with Christopher and Edwinah's (2022) findings, which highlighted that a strong focus on corporate culture significantly enhances long-term financial performance by effectively addressing the needs of customers, shareholders, employees, and management. Their research emphasized that organizations excelling in these areas tend to outperform their peers. The results of this study suggest that although control culture may contribute to certain operational efficiencies, it does not directly translate into enhanced long-term performance as strongly as previously reported. This discrepancy may reflect contextual differences or specific industry dynamics that were not captured in Christopher and Edwinah's (2022) broader analysis. This highlights the need for further exploration of how different cultural dimensions and external factors influence sustained performance across various organizational settings. Literature in this field has supported the notion that the impact of corporate culture on performance is multifaceted and may vary significantly depending on the context in which it is applied. For example, Morgan et al. (2023) found that organizations characterized by a high level of flexibility and adaptability tend to respond better to market changes and customer needs, resulting in improved performance metrics. In contrast, their analysis indicated that a rigid control culture can stifle creativity and innovation, ultimately hindering performance in dynamic environments. This aligns with the findings of this study, which suggest that although control culture may provide short-term operational advantages, it fails to foster the long-term innovation necessary for a sustainable competitive advantage.

Furthermore, the work of Chen and Yu (2023) emphasized the complexity of organizational culture, asserting that different cultural attributes may play varying roles in performance outcomes based on industry and external conditions. Chen and Yu argued that cultures promoting trust, empowerment, and collaboration tend to drive better long-term outcomes, particularly in volatile markets where responsiveness and adaptability are crucial. This perspective suggests that although control culture may be beneficial in stable environments, its effectiveness may diminish in rapidly changing contexts, thereby correlating the current study's findings.

Additionally, research Elif (2022) also indicated that organizations with a strong customer orientation, which is often supported by a flexible culture, achieve superior performance compared to those relying predominantly on control mechanisms. This highlights the importance of aligning corporate culture with strategic goals, particularly in industries where customer preferences are constantly evolving. Thus, the implications of this study emphasize the necessity for organizations to critically assess their cultural dimensions and consider how these aspects interact with their operational strategies to drive sustained performance. In summary, the contrasting findings

between this study and previous literature highlight the nuanced relationship between corporate culture and sustained performance. The results indicate that although control culture may provide operational efficiencies, it does not sufficiently enhance long-term performance. Future research should delve deeper into how various cultural dimensions, alongside industry-specific factors, can more comprehensively inform strategies for achieving sustained organizational performance.

Lastly, the study used the two-step method developed by Hair et al. (2017) to discover the mediating role of innovation capability. In the first phase, the analysis revealed that control culture significantly influences corporate sustainable performance through innovation capability (β = 0.158; t = 2.390; p = 0.017), whereas flexibility culture has a more substantial effect on sustainable performance through innovation capability (β = 0.570; t = 7.706; p = 0.000). This suggests that both types of culture indirectly impact sustainable performance by enhancing innovation capability. In the second phase, the direct effects of flexibility and control culture on corporate sustainable performance, after accounting for the mediator, were found to be insignificant (β = 0.175 and β = 0.225). This indicates that innovation capability partially mediates the association between these cultural dimensions and sustainable performance. The way that direct and indirect effects complement one another emphasizes how important innovation is in using cultural characteristics to promote sustainable performance. Consequently, these results underscore the importance for companies to invest in and continually develop their innovation capabilities to maintain a competitive edge and support long-term growth in a dynamic business environment (Kyrdoda et al., 2023).

The practical implications of these findings are substantial for managers. Organizations can effectively cultivate a culture of flexibility by promoting an environment that encourages creativity, open communication, and employee empowerment. This can be achieved through strategies such as flexible work arrangements, collaborative team structures, and continuous professional development opportunities. Furthermore, integrating a control culture that is flexible can provide the necessary framework for stability and operational efficiency. To achieve this balance, managers might implement performance metrics that focus not only on outcomes but also on innovative processes and teamwork. Additionally, investing in innovation capabilities should be a priority, which can involve establishing dedicated innovation teams, fostering partnerships with research institutions, and leveraging technology to streamline operations. By adopting these strategies, organizations can enhance their innovation capabilities, thereby reinforcing the indirect effects of corporate culture on sustainable performance and ensuring long-term success in a competitive landscape.

CONCLUSIONS

This research has produced a framework to investigate how corporate culture affects corporate sustainable performance, integrating insights from the resource-based view and existing research. The results reveal that both control and flexibility cultures positively influence innovation capability, with flexibility culture serving as a mediator between the two. This underscores the significant role that both types of culture play in enhancing innovation in foreign businesses, offering valuable insights into leveraging corporate culture to boost creativity. Managers are encouraged to actively support and shape corporate culture to channel employee enthusiasm toward business innovations, emphasizing the importance of promoting green cultural values within the organization. For example, advocating pro-environmental principles can foster an innovative culture and spread crucial information about green strategies to foreign firms. Companies with a control culture also show higher employee engagement in environmental preservation, which enhances their innovation capacity.

Furthermore, the research emphasized the importance of innovation capability as a mediator, a factor often overlooked in previous research. This finding has strategic implications, suggesting that managers can drive innovation by promoting practices aimed at reducing environmental harm, creating impactful green innovations. Achieving this requires managers to adopt a green orientation and adhere to standards aligned with shared values to support effective innovation and adaptability to environmental advancements.

Finally, the study confirms that control culture and flexibility culture do not have a direct impact on corporate sustainability performance. While previous research on this topic provides mixed results, some suggest that organizational culture promotes sustainable growth (Isensee et al., 2020; Fietz & Günther, 2021; Islam et al., 2019), while others hold opposing views (Lozano et al., 2013). Addressing this discrepancy by emphasizing the importance of cultural diversity.

A control culture may hinder long-term performance; however, a flexible culture is crucial. These findings underscore how corporate culture, through its effect on innovation capability, can influence long-term business performance either positively or negatively, significantly contributing to the literature in this evolving field.

Theoretical Implications

Three important contributions to the literature on sustainable corporate performance are made by this study. Previous research (Galpin et al., 2015; Fietz & Günther, 2021; Islam et al., 2019) generally ignored the diversity of cultures in favor of examining culture as a whole in terms of its influence on sustainable performance. In this study, corporate culture is divided into two categories: flexibility and control. It was discovered that these two cultures either support or hinder long-term corporate success through innovation capabilities.

On the one hand, this approach offers an escape from erroneous academic conclusions about the link between corporate culture and sustainable development (Fietz & Günther, 2021; Islam et al., 2019). In other words, different cultures have different influences on business. However, it also demonstrates the fundamental process by which corporate culture affects long-term business performance. Because it clarifies the underlying mechanism and includes flexibility and control culture as predictions, this study contributes to our understanding of sustainable performance.

This research makes three important contributions to the literature on sustainable corporate performance. In contrast to previous research (Galpin et al., 2015; Fietz & Günther, 2021; Islam et al., 2019), which generally overlooked the diversity of cultures and examined culture as a whole in relation to its effect on sustainable performance, this research categorizes corporate culture into two distinct types: flexibility and control culture. These findings reveal that these two cultures can either facilitate or impede long-term corporate success by influencing innovation capabilities.

First, this approach diverges from previous academic conclusions that may have been inaccurately generalized concerning the association between corporate culture and sustainable development (Fietz & Günther, 2021; Islam et al., 2019). In essence, the recognition that different cultures exert varying influences on businesses challenges previous assumptions. Second, it elucidates the fundamental process through which corporate culture shapes long-term business performance. By explicating the underlying mechanism and incorporating flexibility and control culture as distinct predictors, this study enhances our understanding of sustainable performance.

Key Insights and Contributions

This study provides key insights into the pivotal role of innovation capability as a mediator between corporate flexibility, control culture and sustainable performance. Unlike prior studies that primarily examined sustainable development within domestic contexts or focused on direct relationships between culture and performance, this research uniquely addresses the challenges

foreign enterprises face in volatile markets like Ghana. By examining corporate culture and its nuanced effects on innovation and sustainability, this study highlights a novel pathway—where flexibility and control cultures influence sustainable performance indirectly through innovation capability.

Prior studies, such as those by Triana et al. (2021) and Ibarra-Michel et al. (2019), emphasize ethical and environmentally conscious cultures in driving sustainability but fail to explore these specific interactions in foreign enterprises facing regulatory unpredictability and resource constraints. This research fills this gap by integrating a resource-based view that emphasizes internal capabilities and culture as essential drivers of sustainable performance. Therefore, this study not only advances theoretical understanding but also provides a tailored approach to sustainable development for foreign firms in challenging markets.

Practical Implications of the Study

The findings of this study have significant practical implications for foreign enterprises operating in Ghana and similar volatile markets. They emphasize the need for strategic cultural alignment to enhance innovation capability and sustainable performance. First, foreign companies, particularly in the technology sector, are encouraged to cultivate a flexible culture. The study found a substantial positive relationship between flexibility and innovation capability, suggesting that a culture that promotes adaptability enables companies to respond effectively to dynamic market conditions and stakeholder expectations. By prioritizing a flexible culture, organizations can foster an environment conducive to creativity and sustainable innovation, ultimately leading to improved performance outcomes.

Second, the study highlights that labor-intensive businesses with lower demands for employee creativity may benefit from integrating a control culture with transactional leadership. The data indicate that although flexibility is essential for sectors driven by innovation, control culture can offer stability and efficiency in traditional labor-intensive industries. This nuanced understanding helps managers in these sectors navigate the complexities of their operational environments, ensuring that efficiency is maintained without stifling necessary performance. By embracing a balanced approach, organizations can achieve operational effectiveness and employee satisfaction, leading to better overall performance.

Lastly, this research underscores the critical role of innovation capability in achieving comprehensive sustainability across economic, social, and environmental dimensions. It is recommended that foreign businesses prioritize investments in enhancing their innovation processes because the findings illustrate that innovation acts as a complete mediator between corporate culture and sustainable performance. This reinforces the notion that sustainability is not only about maintaining regulatory compliance or minimizing environmental impact but also about proactively driving innovation to create value. By recognizing and investing in innovation, foreign enterprises can position themselves to meet stakeholders' evolving expectations and achieve long-term sustainability goals, contributing positively to local economies and societies.

Recommendations

The study's findings highlight the importance of fostering a flexible culture within foreign technology firms because a strong positive correlation between flexibility and innovation capability. This flexibility is crucial for adapting to the rapidly changing demands of sustainability. Conversely, for labor-intensive enterprises, the findings suggest that a hybrid culture, which combines elements of control with transactional leadership, can help maintain operational efficiency while providing necessary stability in environments where creativity demands are lower. This nuanced approach allows organizations to optimize their performance in diverse operational

contexts.

Moreover, this research underscores the vital role of innovation in achieving sustainable performance. The data indicate that enhancing innovation capability is essential for foreign businesses seeking to align with economic, social, and environmental sustainability targets. By prioritizing investments in innovation processes, companies can respond better to stakeholder expectations and the evolving market demands. This comprehensive understanding of how corporate culture influences sustainable development provides valuable insights for managerial practices, enabling foreign enterprises to navigate sustainability complexities more effectively and achieve long-term growth in volatile markets.

LIMITATION & FURTHER RESEARCH

The present study has several limitations that could serve as a catalyst for further investigation. Specifically, the findings of this research are only directly applicable to selected foreign businesses in Ghana that were specifically chosen for the study. Therefore, additional research is required to test the hypotheses of the proposed model in diverse locations or industries beyond the scope of services and manufacturing. Conducting such studies would enable a comparison and reinforcement of the theoretical associations among sustainable corporate performance, innovation capabilities and culture.

To ensure the generalizability of the findings to a broader economic context, additional research should involve businesses and informants outside the foreign corporations included in this study. While the primary focus of this study is on the non-financial success of businesses, conducting a longitudinal analysis of both financial and non-financial performance would be an intriguing avenue for future research.

Furthermore, future studies exploring the impact of corporate sustainability practices on organizational performance should consider incorporating sustainability mobility along with other contextual process variables. This would offer a more thorough understanding of the complex relationship between organizational culture, innovation capabilities, and corporate sustainability.

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Appendix A.

This questionnaire is designed to gather information for research on the topic. "Corporate Culture's Effect on Corporate Sustainability: Exploring the Mediating Effect of Innovation Capability in Foreign Companies Operating in Ghana" Please answer all questions to the best if your ability. It is guaranteed that your response shall remain confidential and shall be used for research purposes only.

Section A: Demographic / Personal Information

1	Gender	Male [ ]	Female [ ]			
2	Position	Officer/Coordinator [ ]	Supervisor/Manager [ ]	Senior Manager/General Manager [ ]	Managing Director/CEO [ ]	Others [ ]
3	Type of business	Service [ ]	Manufacturing [ ]	Others [ ]		
4	Years organization has been in existence	Less than 5 years [ ]	6–10 year [ ]	11–15 year [ ]	16–20year [ ]	More than 20year [ ]
5	Firm Age	20–29 years	30–39 years	40–49 years	More than 50 years	
6	Work experience of respondents (in years)	Less than 5 years [ ]	6–10 year [ ]	11–15 year [ ]	16–20year [ ]	More than 20year [ ]

Section B: Corporate Culture Measures

On a scale of 1 to 5 with 1 indicating *5-Strongly Agree; 4-Agree; 3-Neutral; 2-Disagree; 1-Strongly Disagree*, please indicate your agreement with the following statements.

Statements	**Strongly Disagree**				**Strongly Agree**
Flexibility culture					
5.Sense of loyalty and corporate culture bring all employees together	**1**	**2**	**3**	**4**	**5**
6.The company challenges status quo and has a preference for risk-taking	**1**	**2**	**3**	**4**	**5**
7. The company always prioritizes quality products and services	**1**	**2**	**3**	**4**	**5**
8. The company invites new ideas for business growth from employees	**1**	**2**	**3**	**4**	**5**
Control culture					
9. Regulation and system hold all staff together	**1**	**2**	**3**	**4**	**5**
10. The company emphasizes durability and stability	**1**	**2**	**3**	**4**	**5**
11.Our company often seek for new approaches	**1**	**2**	**3**	**4**	**5**
12. The company takes the production-oriented approach	**1**	**2**	**3**	**4**	**5**

Section C: Innovation Capability Measures

On a scale of 1 to 5 with 1 indicating *5-Strongly Agree; 4-Agree; 3-Neutral; 2-Disagree; 1-Strongly Disagree*, please indicate your agreement with the following statements.

Statements	**Strongly Disagree**				**Strongly Agree**
13.Our company often comes up with new ways to solve legacy issues	**1**	**2**	**3**	**4**	**5**
14.Our company is very creative in operations	**1**	**2**	**3**	**4**	**5**
15.Our company often seek for new approaches	**1**	**2**	**3**	**4**	**5**
16.Many of our new products or services are on offer	**1**	**2**	**3**	**4**	**5**

Section D: Corporate Sustainable Performance Measures

On a scale of 1 to 5 with 1 indicating *5-Strongly Agree; 4-Agree; 3-Neutral; 2-Disagree; 1-Strongly Disagree*, please indicate your agreement with the following statements.

Statements	**Strongly Disagree**				**Strongly Agree**
Corporate Sustainable Performance					
17.Our corporate culture has helped as to comply with environmental regulations	**1**	**2**	**3**	**4**	**5**
18.Our corporate culture has helped as to prevent and mitigate environmental crises	**1**	**2**	**3**	**4**	**5**
19. Our corporate culture has helped as to educate employees and the public about the environment	**1**	**2**	**3**	**4**	**5**
20. Our corporate culture has helped as to limit environmental impacts beyond compliance	**1**	**2**	**3**	**4**	**5**
21. Our reputation in terms of sustainability is better than the sustainability reputation of our competitors.	**1**	**2**	**3**	**4**	**5**
22. Compared to our competitors, we more thoroughly respond to societal and ethical demands.	**1**	**2**	**3**	**4**	**5**