A QUALITATIVE INVESTIGATION INTO SUSTAINABILITY ORGANIZATIONAL CULTURE AT FOREIGN SUBSIDIARY: A THAI CONTEXT
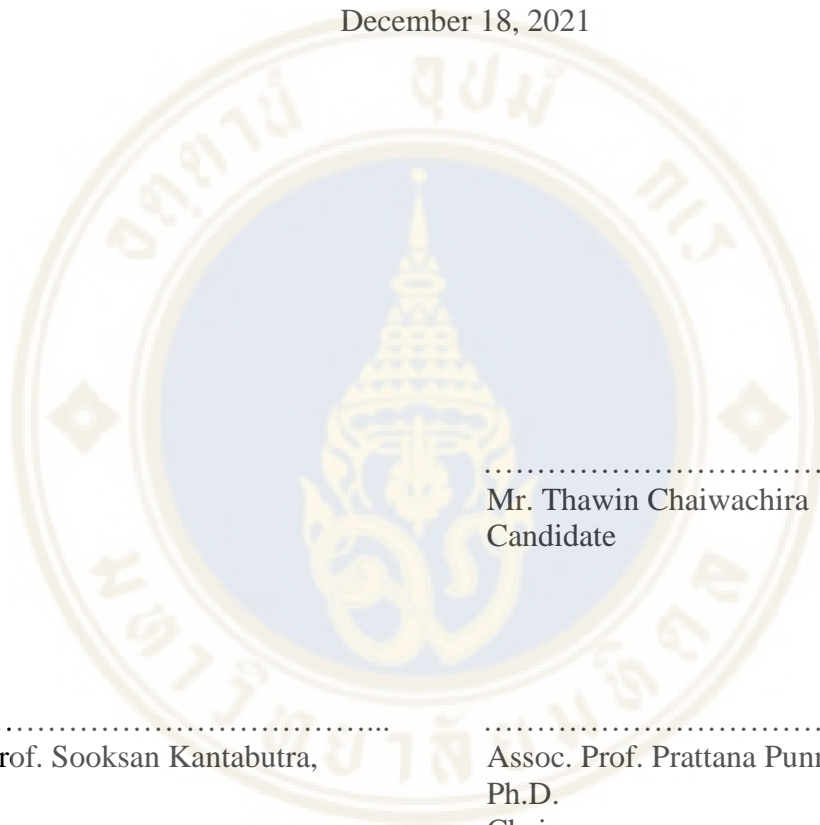
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ABSTRACT

This research case study examines the relationships in the Integrated Sustainability Organizational Culture model in an overseas branch office of a multinational IT company in Thailand.

Holistic, in-depth interview techniques are adopted as the data collection approaches for this qualitative research with different levels of organizational members to get a full view from different perspectives.

Lastly, recommendations were provided to organizations managers on how to adopt this research study to enhance their sustainable corporate culture through TBL outputs and stakeholder satisfaction.
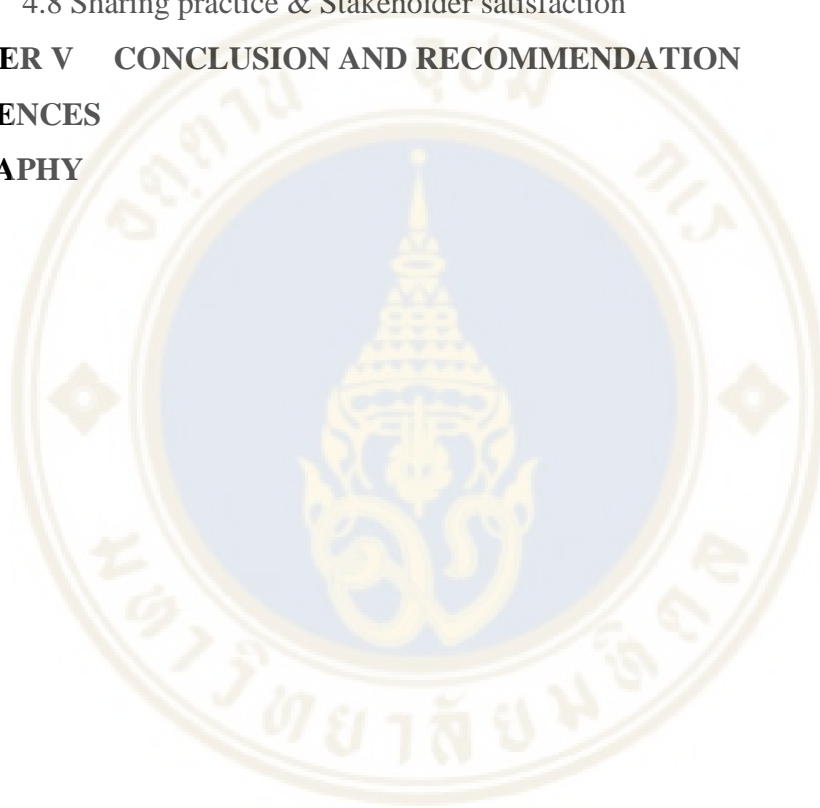
KEY WORDS: ESG / CSR / TBL / Sustainability / Culture

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CHAPTER I

INTRODUCTION

Nowadays, ESG (environmental, social, and corporate governance) and CSR (corporate social responsibility) have been all over the media and news.

Companies from small size such as SMEs to giant size multinational corporations want to learn more about these topics as they realize the importance of corporate sustainability in today's VUCA (volatility, uncertainty, complexity, and ambiguity) world.

The motivation of this research case study is to examine the relationships in the Integrated Sustainability Organizational Culture model in the IT industry, namely, an overseas branch office of a multinational company in Thailand.

With this goal in mind, the researcher will address the question to examine the current situation of a foreign subsidiary in Thailand and test whether the firm deviates from the framework of Integrated Sustainability Organizational Culture or not.

The finding of this research may benefit the management of multinational companies to enhance their sustainable organizational culture in overseas offices.

The following chapters discuss background literature, research propositions, and research methodology. Research findings, managerial implications, and future research directions are discussed at the end.

CHAPTER II
LITERATURE REVIEW

In the chapter, the researcher explored the previous study in sustainability organizational culture components and their implementation, guided by the Integrated Sustainability Organizational Culture model (Kantabutra, 2021).

2.1 Corporate Sustainability Performance

Corporate Sustainability helps organizations to achieve continuous success. This extensive success is associated with how firms can balance the output among Triple Bottom Line (TBL) output to serve the brand range of stakeholders. (Elkington, 1998). Triple Bottom Line (TBL), namely, financial, social, and environmental output, is considered the primary corporate sustainability performance measure (Fauzi, Svensson, and Rahman, 2010). Hence, TBL outputs are selected to measure corporate sustainability in this research study.

2.2 Sustainability Organizational Culture

Organizational culture is arguably the most crucial attribute which makes or breaks an organization (Deal & Kennedy, 1982). Yet, in the existing framework, only one model addresses how to manage sustainability organizational values fundamental to sustainability corporate culture (Ketprapakorn & Kantabutra 2019)

2.2.1 Sustainability Vision

Vision is defined as a mental picture of where an organization would like to be in the future (Kantabutra, 2020). Through a clearly defined vision statement, the organization may transform the mental picture into short and simple words for organization members to quickly understand and remember.

On the other hand, a sustainability vision statement differs from a vision statement. It not only focuses on where an organization would like to be in the future; it also contains imagery about increasing corporate stakeholders' satisfaction (Kantabutra, 2020).

2.2.2 Sustainable Values

As mentioned previously, since no other existing sustainability organizational culture model explains how to manage sustainable corporate values, this research borrows the approach in Figure 1 below (Ketprapakorn & Kantabutra 2019) in this research study.
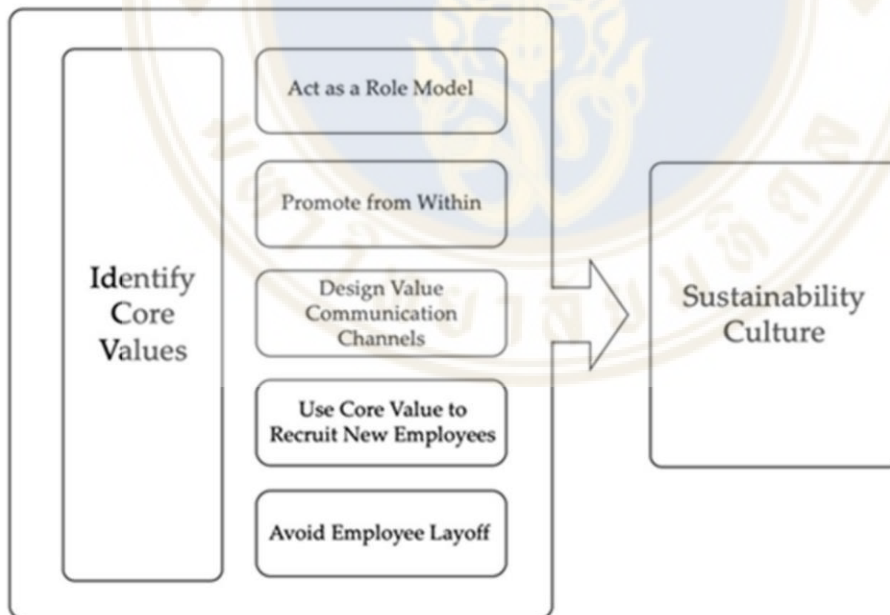
Figure 1. Organizational value management framework (Ketprapakorn & Kantabutra 2019)

Sustaining organizations often have sets of core values such as innovation, responsibility for the society, and responsibility for the environment as their crucial focus (Avery & Bergsteiner, 2012). This set of sustainable core values distinguishes sustainable corporations from corporations to become a unique workplace (Schein, 2010). This specialness attracts and gathers people with similar core values to be together in the same place and heading together in the same direction.

When sustainability visions and sustainability values are communicated and shared effectively among organizational members, organizational members will become emotionally committed and emotionally attached to the vision and values as they desire to remain with the organization with a similar and agreed culture (Flamholtz & Randle, 2012).

Once corporate members are emotionally committed by the adequate sustainability vision and sustainability value communication, the organization will have a high level of individual commitment as an individual's intrinsic motivation from shared organizational goals and shared vision. Therefore, the following propositions may be made.

Propositions 1. Sustainability Culture (visions & values) leads to improving the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

Propositions 2. Sustainability visions & values communication leads to improving the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction

Propositions 3. Emotionally committed organizational members lead to improving the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

2.3 Perseverance Practice

Perseverance is the central pillar for organizations' success in today's fast-changing world (Kantabutra, 2019). Sustainable corporate with perseverance practice, members of organizations will continuously find ways to innovate and improve product quality, service standard, and process superiority for internal stakeholders and a broad range of external stakeholders (Cajaiba-Santana, 2014).

Once sustainable organizational goals are aligned between an organization and individual employees through its shared vision and shared value, it will automatically generate intrinsic motivation for individuals to achieve the purpose of imagery of stakeholder satisfaction and lead to improved TBL outputs (Ketprapakorn & Kantabutra 2019). Therefore, the following propositions may be made.

Propositions 4. Perseverance practice leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

2.4 Resilience Development Practice

Resilience development is critical and essential for a firm to build immunity to prepare itself to overcome unexpected obstacles and crises (Kantabutra, 2019). Corporate resilience is not only about recovery from a crisis event back to the normal stage, but it is about organizations being able to come back from a crisis and perform more robustly than ever before (Kantabutra, 2019)

Resilience development encourages self-reliance, and self-growth, which can promote individuals to self-leading and self-manage for innovation and navigate themselves without supervision when no one is watching and in time of crisis (Thompson &, etc., 2013). As innovation is being, leading to the self-development by individuals to cope with internal and external issues, TBL output will be delivered eventually, which eventually leads to enhancement of corporate sustainability. Therefore, the following propositions may be made.

Propositions 5. Resilience Development practice leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

2.5 Moderation Practice

The moderation practice of sustainable organizations focuses not only on the short-term benefit but also on the long-term gain. A sustainable vision, that is, future orientation leads employees and managers to be well balanced between an organization's long-term and short-term perspective and consider a wide range of stakeholders when making any workplace decision (Kantabutra, 2020).

The characteristics of sustainable corporations that are driven by a long-term perspective will reinforce managers to make long-term decisions. Doing so will satisfy a wide range of stakeholders even though it might reduce short-term profit for shareholders as organizations try to deliver the TBL outputs (Avery & Bergsteiner, 2012). Therefore, the following propositions may be made.

Propositions 6. Moderation practice leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction

2.6 Geosocial Development Practice

Geosocial Development means the process that involves the environment and society. Sustainability vision and value drive corporate members to deliver the TBL outputs to satisfy stakeholders. As part of TBL output, sustainable corporations need to take on the responsibility for their environment and society as part of their broad range of stakeholders as Geosocial Development Practice (Kantabutra, 2020)

Sustainability vision and values mentality not only deliver the TBL outputs to keep stakeholders satisfied but also equip organizations with a sustainable competitive advantage. Sustainable organizations continuously look for incremental innovation better

to serve the stakeholders (Kantabutra, 2019). Therefore, the following propositions may be made.

Propositions 7. Geosocial Development practice leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

2.7 Sharing Practice

Sharing Practice is about the organization's knowledge sharing within and outside the company. It is enabled by the imagery of a wide range of internal and external stakeholders' satisfaction and may lead to innovation in the organization (Ketprapakorn, 2019).

Traditionally, sharing knowledge with external parties is taboo as companies value their firm-specific knowledge as their core competency. Yet, sharing non-core competency with the external stakeholder, such as competitors, will view as positive signaling that organizations who practice sharing knowledge are the market leaders, which results in the growth of innovation and brand equity (Kantabutra, 2019). Therefore, the following propositions may be made.

Propositions 8. Sharing practice leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

The TBL, known as Triple Bottom Line, balances financial, economic, and social output (Elkington, 1998). The concept is diverse from stakeholder theory. For an organization to obtain sustainable success, the firm should measure its output and performance in correlation with the surrounding and wide range of stakeholders. As the stakeholder theory suggests, organizations that measure and deliver the TBL output also provide outstanding overall performance (Hubbard, 2009). Therefore, the following propositions may be made.

Propositions 9. Triple Bottom Line Outputs lead to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

Propositions 10. Stakeholder satisfaction leads to enhancing the prospect of corporate sustainability via TBL outputs and stakeholder satisfaction.

In summary, based on the literature review, the following Integrated Sustainability Organizational Culture model is used to examine in this research and test whether firms deviate from a theory or not, as shown in Figure 2.
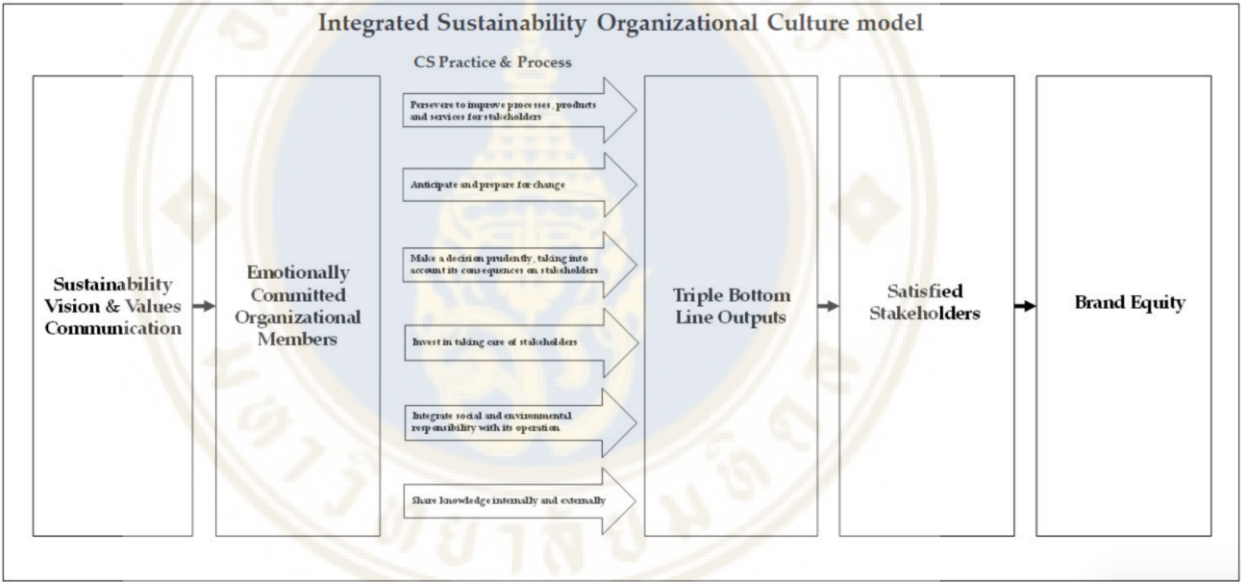
Figure 2. Integrated Sustainability Organizational Culture model (Kantabutra, 2021)

In the next section, the researcher will discuss the research method designed for this company's case study.

CHAPTER III
RESEARCH METHODOLOGY

A Fortune Global 500 IT company is selected as it meets the attributes of a sustainable company with previous studies. It holds strong market leadership in Thailand and around the globe and endured difficult times during the pandemic period.

Given the nature of research propositions guided by the Integrated Sustainability Organizational Culture model, holistic, in-depth interview techniques are adopted as the data collection approaches for this qualitative research (Kantabutra, 2021). Voice recording and note-taking techniques were used to record during the interviews (with interviewee permission & consent).

To ensure the validity of the data, the researcher performed (a) pilot testing of open-ended interview questions, adopted (b) probing techniques during the interview, and (c) limited the Informant schedule to no more than 2 per day for this qualitative research.

The researchers conducted in-depth, semi-structured interview sessions with organizational members from 3 different levels, namely, (a) upper management, (b) middle management, and (c) associate level, to get a full view from different perspectives. The details of the Informant are shown in Table 1 below.

The framework approach adopted from the previous study was chosen for managing and analyzing the qualitative data. The researcher's adopted framework is based on the theoretically and empirically pre-determined structure in Figure 2.

Based on the Integrated Sustainability Organizational Culture model framework, the researcher generated open-ended interview questions to explore the propositions. An example set of interview questions is shown in Table 2 below. Interview notes were re-written and coded by the researcher into a more elaborated and readable form of working analytical framework in Table 3.

Table 1. Details about informants		
No.	**Level**	**Informant**
1	Upper Management	Director - Marketing
2	Upper Management	Director - Finance
3	Upper Management	Director - HR
4	Upper Management	Associate Director - Retail
5	Middle Management	Senior Manager - Supply Chain
6	Middle Management	Manager - IT
7	Middle Management	Manager - Service Center
8	Associate	Product Manager - Commercial
9	Associate	Architecture Specialist - Commercial
10	Associate	Product Management Specialist- Retail

Table 2. Example interview questions

No	Model Component	Example Interview Questions	Interviewee
1	Organizational culture & vision	What is your company's culture like? What is your understanding of the vision and value of the company?	Organizational member
2	Vision communication	Are there any workplace activities related to ethics & company value? Are our ethics & company values part of your annual performance or promotion evaluation?	Organizational member
3	Emotionally committed	Are you and/or your colleagues willing to go above and beyond your role of responsibility? If Yes, could you name one or two examples?	Organizational member
4	Perseverance	Do you identify yourself as someone who does not easily give up at work? What do you think about others in general, are they not easily given up at work? Do you / your colleagues always try to find new ways to improve work processes, product quality, and services to serve other stakeholders?	Organizational member
5	Resilience	Does your company have any prevention plan/risk management plan to prepare for changes and crises before they occur? Could you name one or two examples?	Organizational member

Table 2. Example interview questions (cont.)

No	Model Component	Example Interview Questions	Interviewee
6	Moderation	How does your company make a decision concerning profit? Your company focuses more on long-term performance than short-term performance? Could you name one or two examples?	Organizational member
7	Geosocial	Has your company hosted an activity/project to improve the company's social responsibility and environmental responsibility? Could you name one or two examples?	Organizational member
8	TBL	What are the results of the social responsibility activity/project? What are the results of environmental responsibility activities/projects? Financial results? TBL	Organizational member
9	Sharing practice	Does your company promote knowledge sharing within and outside the organization? Does your company work with competitors? Could you name one or two examples?	Organizational member
10	Stakeholder satisfaction	What's your experience with the company like? How satisfied are you with the company? Why?	Organizational member

Table 3. A section of the working analytical framework

No	Core Element	Supporting Coded Data	Informant	Data Type	Shared Vision & Value	Vision & Value Communication	Emotional Commitment	Stakeholder Satisfaction	TBL	Brand Equity
1	Visions & values	"We all have the same target, we have the same number, we have the same revenue target. We all discussed, and we all planned and knew what we had to do to achieve that number for each customer. So, (if each) customer (target) achieved, that overall number (will) achieved" "We are a little bit like (a) family for helping each other to achieve each particular target" "The vision (came) from our management (department). So we all got the same direction and we know the reason for the management. So yeah, I think we quite 100% understand the company vision and direction. So we focus on the same target"	Associate Director - Retail	Interviewed	/	/	/	/		

Table 3. A section of the working analytical framework (cont.)

No	Core Element	Supporting Coded Data	Informant	Data Type	Shared Vision & Value	Vision & Value Communication	Emotional Commitment	Stakeholder Satisfaction	TBL	Brand Equity
1	Visions & values	"We all have the same target, we have the same number, we have the same revenue target. We all discussed, and we all planned and knew what we had to do to achieve that number for each customer. So, (if each) customer (target) achieved, that overall number (will) achieved" "We are a little bit like (a) family for helping each other to achieve each particular target" "The vision (came) from our management (department). So we all got the same direction and we know the reason for the management. So yeah, I think we quite 100% understand the company vision and direction. So we focus on the same target"	Associate Director - Retail	Interviewed	/	/	/	/		

Table 3. A section of the working analytical framework (cont.)

No	Core Element	Supporting Coded Data	Informant	Data Type	Shared Vision & Value	Vision & Value Communication	Emotional Commitment	Stakeholder Satisfaction	TBL	Brand Equity
1	Visions & values	"I think the culture of our company is about teamwork. I think most of our employees help each other in order to get the job done. And the second one is about our job because we try to do it better if we can" "(Our) headquarters in Taiwan launched the new core value which is called "BITPUI". B stands for balance of interests, both external and internal interests. I stand for innovation, service, and product innovation. T stands for teamwork. P stands for passion, we want our employees to do the good thing, being active to get the job done. U stands for user-centric, focus on users, to create value for end-users. I stand for integrity, is about honesty."	Director - HR	Interviewed	/	/		/	/	

Table 3. A section of the working analytical framework (cont.)

No	Core Element	Supporting Coded Data	Informant	Data Type	Shared Vision & Value	Vision & Value Communication	Emotional Commitment	Stakeholder Satisfaction	TBL	Brand Equity
1	Visions & values	"Unlike other international companies that probably have a term for four years or five years, the management moved to another country. For our management, our MD, I think (they have worked here for) 20 years already. Therefore, there is more committed to the company and more commitment to the market and customer." "Everything we are doing, we are not (doing) for short term, we are going for long term. What we have done today, we know in the future we need to be responsible for what we have done today. Every earning decision making is for the long term commitment."	Director - Marketing	Interviewed	/	/	/	/	/	

Table 3. A section of the working analytical framework (cont.)

No	Core Element	Supporting Coded Data	Informant	Data Type	Shared Vision & Value	Vision & Value Communication	Emotional Commitment	Stakeholder Satisfaction	TBL	Brand Equity
1	Visions & values	"The company has been (encouraging) employees to think about every single moment that we have to be aware of the balance, the innovation, and also the teamwork in the workplace." "My first priority is user-centric because my role has been made to (communicate) and also to interact with the user." "To lead the new innovation, we need technology that can be a help to the social, a help to the customer and help to the business. To help customers go out because they can grow up together, not alone."	Architecture Specialist - Commercial	Interviewed	/	/		/	/	

The next section introduces an IT company in Thailand, an overseas subsidiary of a sustainable enterprise, its headquarters located in Taiwan, in which researchers collected the data to explore the propositions.

CHAPTER IV

DISCUSSIONS AND FINDINGS

In this chapter, the researcher discusses the findings based on the Integrated Sustainability Organizational Culture framework (Kantabutra, 2021).

Organizational culture is the key element that can be described as an invisible guideline to its corporate members. The research findings of this paper examine how the overseas branch of multinational cooperation, namely, the IT industry, can provide evidence for elements of sustainable organizational culture, which result in TBL output and imagery of satisfaction of a wide range of stakeholders.

4.1 Organizational culture & vision

This company is true to the practice of other sustainable organizations as it has a robust corporate culture despite being an overseas branch company of a multinational IT company based in Taiwan (Avery & Bergsteiner 2012, Kantabutra, 2019).

The long geographic distance between headquarters and overseas branch companies was not an issue when sharing the uniformed organizational culture and values. The firm's value is pursuing the highest quality standards, guided by the following values: Expertise, Innovation, Independence, Integrity, Responsiveness, Reflection and improvement, Positive relationships, and Individual fulfillment.

While the central vision or the mental model reminds the same in different counties of offices, each country's management team can finetune the vision statement and core values to meet the needs of different market's content and cultures to be easier to understand and remember.

"Past two years, the headquarters in Taiwan launched the new company core value, (we then adjust and translate to) called 'BITPUI' (in Thailand). B stands for balance of interests, both external and internal interests. I stand for innovation, service, and product innovation. T stands for teamwork. P stands for passion; we want our employees to do the good thing, being active to get the job done. U stands for user-centric, focus on users, to create value for end-users. I stand for integrity, which is about honesty. "

Director - HR

"The vision is from our management. So we all got the same direction, and we know the reason for the management. So yeah, I think we quite 100% understand the company's vision and direction. So we focus on the same target."

Associate Director - Retail

"What I am trying to say (is that) unlike other international companies that probably have a term for four years or five years, the management moved to another country. For (our company), our management, our MD, I think (they have been working here for) 20 years already. Therefore, there is more committed to the company and more commitment to the market and customer."

Director - Marketing

4.2 Vision communication

While organizational culture & vision is the key to the firm's success, only with vision communication, an organization can continuously calibrate the mindset and action of its organizational members. In this Thailand foreign subsidiary, the research found evidence to support these components.

"In our performance evaluation systems, we have two parts, and the first one is about the goal that the manager of the head of a function set for the key member. And the other part is about core values and how they perform to align with the core value. For the goal, we weigh around 80% to 90% percentage. And for core value, we weigh around 20 to 10 percent. We have reviews twice a year, and core value is one factor we will consider as (individuals) performance."

Director - HR

For me, (my) experience, for the last few years, every year at least 1-3 times we have the courses. It's like online course training, and we need to pass some ethical classes with some percent (scores). They have an online tool and video. Some material (we) need to study. After that, they will ask a few questions. You need to pass and have (get) a certificate. This is like the requirement. Some questions apply to management, and some apply to all employees (departments). But everyone must do the ethical training every year

Director - Marketing

4.3 Emotionally committed

Organizational members become emotionally committed to the vision and values when the firm's sustainability visions and sustainability values are shared and aligned with organizational members. This foreign subsidiary in Thailand provides evidence that its employees are emotionally attached and get the intransitive motivation to progress themselves and to assist others to remain with the organization that shares the same vision and values.

"My colleague thinks the same with me, too. We work as teamwork, and we go together. We cannot leave everyone behind. And we always share our experience, share our knowledge with each other."

Architecture Specialist - Commercial

"I started working here as an assistant, as I started job work as an assistant for three years, but in my job role I didn't work only as an assistant, I do (also) pm role, which is over (and beyond) my responsibility. When the opportunity came, I got promoted as a product manager."

<div align="right">Product Manager - Commercial</div>

4.4 Perseverance

Perseverance has clearly been shown throughout this foreign subsidiary Thailand's office. Over two decades, the Thailand office has survived the Asian economic crisis, the global economy in 2018, etc. Backed by the shared sustainability vision and values, individuals in the Thailand office were able to self-navigate and innovate to help the company pass the time of downtime and crisis.

"We want to try many, many new things. We tried to do it a little bit before, and it did not work. So we change, we switch to find a way to improve the working process. As I told you, we focus on teamwork. We don't want to control everyone's ideas. So, everybody likes to share more ideas. So we can find a better way to improve our working process."

<div align="right">Associate Director - Retail</div>

"Because we are the marketing team, we need to have a good attitude. To have the alternative, to have the option. If we cannot do this, we can do something with a good attitude. If we see the obstacle, we (always) find (other) options to find other ways (to work) around. This is something we can imply that we don't normally easily give up."

<div align="right">Director – Marketing</div>

4.5 Resilience

Corporate Resilience development is needed to create immunity for the organization. Long-term hard work in planning, investing, and training its staff for risk management and change management help the firm have the ability to react immediately when an unexpected crisis occurs. In line with continuous improvement in operations and business model, the resilience development helps the organization come back from a hit, but it also allows firms to rebound higher than before the crisis time.

"One example, last year...as you may know, malware fishing attacked our computer (server) like last year. You may find (in the) news that (we) got (attached with) ransomware. (Since) our company already had training for all employees on this kind of topic. When the real case occurs, we can prevent our loss. Just only a few days, we can recover our system."

Director - Finance

4.6 Moderation

Moderation is known as seeking to balance between long-term and short-term performance. In terms of the IT industry, the primary short-term goal has always been to obtain the highest market share and be the number one brand in sales units. This foreign subsidiary in Thailand balances between short-term and short-term performance to maximize the benefit for a wide range of stakeholders

"Yes. (for the past)15-17 years, we (are) number one position (in market share), but we realize that we have to spend quite a lot of money to be number one, which is unhealthy for the company. So yeah, we changed direction. So we also want to be number one, but we focus more on the company profit, we focus more on the company, like a healthy company...so we don't want to dump the money to keep our

number one position. Anyway, we are still number one, number two in (market) position.

<div align="right">Associate Director - Retail</div>

"I think we quite care not only (about) short term (profit) and also long term (profit) goals, both. Because if we care (about) the short term too much, we cannot go into sustainable business; if we care about the long term, we cannot have the profit to (reach our) target. For example, the notebook has faced the shortage issue in lower segments in the past years. We changed the plan and the strategy to go with the middle-end and higher-end models. It affects sales targets and also decreases the GP (gross profit) in the lower-end model, quite a small GP."

<div align="right">Product Management Specialist- Retail</div>

"E-sport, we build websites with support to coach new players to be pro players. We support a lot of money in e-sport (in) Thailand. I believe that five years from now, people will talk about the best gaming PC as (our company). They can be (come) pro players with our coaching."

<div align="right">Manager - IT</div>

4.7 Geosocial & TBL

Geosocial development is accountable for society and the environment to satisfy a wide range of stakeholders. This foreign subsidiary in Thailand initiated a project that recycles E-Waste to minimize the impact of improper disposal on used or broken elections, society, and the environment. Customers can take E-waste of all brands to the dump points; this is one of the solid examples that firms satisfy a wide range of stakeholders as part of the delivery of TBL output. This foreign subsidiary Thailand is actively involved in geosocial development despise reducing short-term financial performance.

"Because I am the leader for this project, we call it E-Waste project. E-Waste came from electric things. We have set up this project as a point of collection for the customer who wants to dump the E-Waste at our Service Center and our partner in the whole country, over 50 locations now, and includes our service center in Myanmar. We got around over 1000 kg per month to recycle for E-Waste by Test company."

<div align="right">Manager - Service Center</div>

" As for the environment, we also do (our responsibility). We just launched a product, which is caring for our environment. Like we use recycled material to (make) notebooks, to produce the laptop, like 30% of the (new) laptop, (are) produced from recycled material. So this year, we start with 30%. And our global Company vision is next five years; we try to make it 100% using recycled material."

<div align="right">Associate Director - Retail</div>

"Many, many products in the future we will try to use the green package which means that there will be no more plastic bags anymore in the future. Only the paper and recycle (material). Right now, we start with commercial products first next year I think all products should be green packages so, for commercial products, it is a 100% green package right now."

<div align="right">Product Manager - Commercial</div>

"Every decision we make we have a responsibility to take care of, to accept it, and make it in the future. Unlike some other companies that maybe they decide for some certain period. Another company or country or a commitment that they give to other an income or not keep it from something that they will have."

"So, that's why we are doing something quite long-term. We are doing something long-term; we are not making the short-term decision. I think this is something our company quite different from other companies and I believe it's not only Thailand, because (company) culture itself is quite similar in other countries."

<div align="right">Director - Marketing</div>

4.8 Sharing practice & Stakeholder satisfaction

Sharing practice with external parties, especially with competitors in the majority of corporations is considered taboo as mentioned earlier. This practice can be feasible only through vision and values that satisfy a wide range of stakeholders. At this foreign subsidiary, we see evidence of sharing knowledge with a wide range of stakeholders. By doing so, the Thailand office distinguishes itself and sends out positive signals to stakeholders that the firm is the leader in the industry of IT.

"We don't share (knowledge) with (direct) competitors, but we work with HITACHI. HITACHI is strong for the server, and we work with HITACHI to work on the product and share engineers to develop products and services to support customers. And also for the government, I think we share some training like we set up computer, and introduction training how to use a computer for the users."

<div align="right">Manager - Service Center</div>

"So, I can say we always do the knowledge transformation to the outside organization. We transfer information and generic technical, generic technology, and generic innovation to the market. Also, we are working for customers more ambitiously, they will not view us just as the product creator, but they will consider us as consultants for that business. Because they will believe that we are helping them on every point of the improvement."

"And also we are not just working on ourselves because we are not just talking about us. We also talked about products that are from the competitor. Because it can help the customer to improve that business. It is according to our core values, we need to think about the user-centric, we cannot think only what we need from the customer, we also need to think about what the customer needs and what we can help them with."

<div align="right">Architecture Specialist - Commercial</div>

"We have vocational students who have been trained in our company, on the job training, repairing the computer every year, 10 to 15 people come to our office to be trained how to repair the computer. Also, we share our knowledge to our dealer, distributor, partners like (how to) repair, fix computers."

<div align="right">Director - Finance</div>

"I think the company (provides) for my career path for me. I (been) working with the company since (year) 2008, it is (about) 14 years. And every three to five years, I have been promoted. Because of the change in my working environment, I am not bored at work. Every five years, I have to do something new from the product itself, and it keeps changing. It keeps having new things coming out."

<div align="right">Associate Director - Retail</div>

"Yeah, (I have worked here) for a long time, it's supposed to be my seventh year in (this company). I mean, first of all, as I mentioned, the culture here is so different. The culture for (our company) is very committed to the market, very committed to the partner."

<div align="right">Director - Marketing</div>

"I have been working here (for) around 20 years, starting from (a) junior (role). I've seen every change, like business or organization. But I am always happy to work

here, to meet my staff and my boss. I am always happy, and I have a lot of passion for working. Really, really, really good for me because of (the) right culture.

"Culture is an important thing for the company. Need to be clear about goal and culture, and that will make employees feel happy"

<div align="right">Manager - Service Center</div>

CHAPTER V
CONCLUSION AND RECOMMENDATION

Organizations with subsidiaries with overseas business units or offices may adopt this research study to enhance the sustainable corporate culture through TBL outputs and stakeholder satisfaction.

Here, researchers will highlight the recommendation to the company and managers. First, geographic location distance between overseas offices and headquarters should not be a management bottleneck when trying to achieve a unified sustainable organizational culture through shared vision and values, effective communication, and proper adjustment of the core value according to the local country business unit's needs and understanding.

Second, the nation's human culture difference between overseas offices and headquarters can be overlooked as sustainable organizational culture rises above the human culture of different counties in guiding organizational members to behave and perform in the same direction. The alignment of individual and organizational values generated from vision communication can solve the nation's human culture differently. Being an overseas subsidiary of a multinational organization, with headquarters located in a foreign country, with different national human cultures, the foreign subsidiary in Thailand can still share sustainable corporate values with its mother company.

Hence, some limitations still exist as the research was conducted during the pandemic; due to the effect of the Covid-19 situation, on-site interviews were not possible as part of safety concerns; that interview was conducted through phone call. Given this limitation, the interviewees' body language was not observed in the progress of the interview.

Second, due to time limitations and conflict schedules, this research could not collect data from the external stakeholder to get more insight into TBL output and stakeholder satisfaction from an external perspective.

Therefore, future research may apply quantitatively to collect and examine the relationships in the Integrated Sustainability Organizational Culture model with external stakeholders.

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