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Organizational sustainability: More a square than a triangle

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ABSTRACT

This paper explores organizational sustainability as a comprehensive business concept by proposing an expansion of the traditional Triple Bottom Line (TBL) framework into a more inclusive Quadruple Bottom Line (QBL) model. It introduces corporate spirituality as a viable fourth pillar alongside economic, social, and environmental dimensions, emphasizing its relevance in today's organizational practices and future societal constructs. The QBL is visually represented as a square, symbolizing equality among the four dimensions and reflecting present-day complexities and expectations. The paper serves as a preamble that conceptualizes and seeks to incubate the QBL idea, stimulating further scholarly engagement. It draws on a tailored review of existing organizational literature to justify the conceptual inclusion of corporate spirituality, positioning it as an essential component towards holistic sustainability. The theoretical foundation is rooted in Organizational Learning Theory (OLT) and Spiritual Leadership Theory (SLT), which collectively guide the paper's argument. Accordingly, this paper emphasizes that corporate spirituality may act as an adhesive force, streamlining and strengthening the interaction between other sustainability pillars in pursuit of collective prosperity. However, as a concept paper, limitations include the absence of empirical validation and a narrow methodological scope, which necessitate future research to examine and substantiate the proposed model. Practically, the paper encourages organizational leaders and policymakers to adopt a more balanced approach to sustainability dimensions, advocating for equal attention to all organizational aspects, with corporate spirituality serving as a unifying and transformative element for businesses and society alike.

Contribution/Originality: The paper contributes to existing literature through the conceptualization of corporate spirituality, an intangible dimension that is still in its infancy both academically and in its real-world application, as organizations strive to achieve their sustainable agendas. This paper also distinctly integrates organizational learning and spiritual leadership theories, offering a novel theoretical perspective.

1. INTRODUCTION

In the realm of literature, the number three (3) holds a certain recurring significance. From the famous Greek philosopher Pythagoras of 570 BCE, who considered the number (3) as "perfect" and subsequently influenced the creation of the Pythagorean theorem, which is still utilized today. The fictional novel of the Three Musketeers, written by the critically acclaimed Alexandre Dumas in 1844, intriguingly captures the setting of post-Renaissance France and its subsequent developments. All these examples point towards the existing belief system, which revolves around the notion of a trio. Humans are evidently hardwired to analyze and find patterns, of which the rule of three seems to deeply dominate the collective consciousness. Retrospectively, even current society appears to be

built upon the notion of the triple, with most prominent examples being the idea of breakfast, lunch, and dinner in the morning, afternoon, and evening. As a result, the emergence of the triple bottom line (TBL) as an early conceptual measure of sustainability comes as no surprise.

1.1. Triple Bottom Line and Sustainability

As the economic society ventured towards the Industrial Revolution in the 1700s, various philosophies were championed by early thinkers and classical individuals willing to take risks and capitalize on the market trends of the day. Capitalism as a philosophy first rose to prominence with economist Adam Smith at the helm, advocating the idea of achieving contentment through amassing wealth regardless of the cost. This was later challenged in the 19th century by Karl Marx, who implored the adoption of socialist doctrine as opposed to capitalist principles, with the collapse of the latter principles deemed inevitable. According to Marxism, an individual's interest will give way to the state's interests, and the free-market system will yield to a controlled market system for the benefit of society as a whole' (Kwok, 2014). This presents a strong antithesis, with arguments existing on both sides of the spectrum depending on an individual's or organization's perspective on the most efficient and effective way to achieve sustainability. However, a school of thought was emerging that integrates both capitalist (economic) and Marxist (social) ideals, aiming to attain overall sustainability within a business environment.

Ergo, a measure of sustainability was proposed by Elkington (1994) in the form of the Triple Bottom Line (TBL) framework, with emphasis placed on the integration of economic, social, and environmental dimensions. It serves as a sustainability framework that evaluates a business's economic, social, and environmental impacts. The TBL assesses performance from a holistic perspective to provide an understanding of an organization's impact and sustainable position. Tentatively, the framework captures the essence of sustainability by measuring the impact of an organization's activities on the world (Savitz, 2006). This incorporates 'both its profitability and shareholder values and its social, human and environmental capital' (Slaper & Hall, 2011).

According to Parvatiyar and Sisodia (2019), taking into account organizational outcomes is crucial for various stakeholders within society. Businesses should detach from the classical doctrine of the financial profit maximization model and consider the 'Triple Bottom Line' of profits, planet, and people. It has become evident to most that a comprehensive and unified approach is necessary to address the traditional consequences of business activities on economic, environmental, and societal aspects (Nogueira, Gomes, & Lopes, 2025). The TBL stands as an approach characterized by its dynamism and contextual rigor in integrating various aspects of business operations. Additionally, the TBL is crucial in serving as a measure of transparency, checks, and balances, which can significantly benefit an organization while also preventing negative outcomes. According to Ekwueme, Egbunike, and Onyali (2013) the improved transparency and accountability levels of traditional financial reports through the inclusion of TBL principles could serve as a safeguarding labyrinth for corporations against legal hassles and surmounting stakeholder pressure.

Concordantly, the TBL represents a triad of aspects, which are visually illustrated in a triangular form or associated with a pyramid. This pyramid stands as an important symbol signifying a combination of three aspects and could be compared to the fundamental idea of the primary colors (red, blue, and green), from which a wide array of colors are derived. The TBL triangle captures tangible and broader aspects of the economic society, which denote stability. Similar to a three-legged chair, the TBL upholds the concept of sustainability at the apex of the triangle, symbolizing the pinnacle achievement of the overall hierarchy and pyramid.

While this represented progress and a significant step forward at the time, however, the world has drastically evolved since the inception of the triple bottom line. As businesses traverse and expand beyond local borders, organizational challenges have also intensified on a global scale. The advent of globalization has radically restructured organizational landscapes, offering not only market opportunities but also challenges. The economic world is rapidly experiencing yet another paradigm shift. Despite being generally positive, recent studies have

linked and indicated the negative effects of globalization on monetary policies and interest rates across borders (Azali, Paytkhti Oskooe, Dizaji, & Tamizi, 2025). Simply put, organizations expand beyond their origins, and financial policies are impacted in one way or another. Moreover, results from earlier studies have indicated the adverse social effects of global trade in terms of unemployment (Autor, Dorn, & Hanson, 2013; Trefler, 2004). Additionally, major studies have conclusively documented the impact of multinational corporations and their activities on environmental degradation and carbon emission levels (Brogi, Lagasio, & Porretta, 2022; Gaies, Nakhli, & Sahut, 2022; Khan, Saleem, Shabbir, & Huobao, 2022).

In facing these issues, the TBL stands as a solution in need of a vigorous revamp. Worst of all, the duration of its utilization has made clear a number of limitations plaguing the framework and threatening to render it obsolete if not checked. One of these is the narrow and myopic application of the TBL framework to a singular aspect, as opposed to a holistic approach within the triangle (Pasamar, Bornay-Barrachina, & Morales-Sánchez, 2023). Elkington himself declared that the Triple Bottom Line (TBL) wasn't designed to be just an accounting tool,' but was meant to provoke deeper thinking about capitalism and its future. However, many early adopters understood the concept as a balancing act, adopting a trade-off mentality (2018). Whether used as a marketing tool for financial profits or primarily to address current environmental challenges, most organizations tend to apply the TBL with ulterior motives, often prejudicially. This approach highlights the importance of understanding the original intent behind the TBL and encourages organizations to adopt a more genuine and comprehensive application of its principles, rather than superficial or self-serving implementations. Concurring to this dilemma, Pasamar et al. (2023) states that the TBL perspective implies balancing ecological, social, and economic sustainability aspects, under the assumption that all three components must be viable and healthy (Evans et al., 2017) corporate sustainability strategies seem to focus more on environmental issues', which shouldn't be the case.

With the above dilemma, the limitations of the (TBL) triangle and its inherently fixed hierarchical structure have become increasingly apparent. Suddenly, the global economic landscape demands a more dynamically nuanced model that can address the intense challenges of today and the future. Elkington (2018) admittedly, the proposal involved a strategic recall to perform some fine-tuning of the triple bottom line framework, aiming to ironically prevent the framework from becoming obsolete.

2. CORPORATE SPIRITUALITY AND ORGANIZATIONAL SUSTAINABILITY

Often misunderstood or dismissed as irrelevant, the concept of corporate spirituality is not about imposing religious beliefs on businesses but about cultivating a sense of purpose within an organization. Breaking down the concept, spirituality, according to Coma (2007), finding significance and discovering one's true self are central aspects of spirituality. Spirituality encompasses a meaningful process aimed at attaining personal spiritual salvation, which does not necessarily involve religious practices or beliefs. There are numerous misconceptions about the concept of spirituality, particularly from an academic perspective. While spirituality and religion may sometimes overlap, spiritual values and religious values generally function as independent entities, each with distinct roles and implications in an individual's life. Neck and Milliman (1994) previously suggested spirituality involves expressing our desires to find meaning and purpose in our lives and is a process of living out one's deeply held personal values. This ultimate quest for meaning and purpose has contributed to the expansion of the concept, elevating its significance within organizations worldwide.

In light of the information above, a merger of spirituality and organizational practices will lead to a business morally supported by a higher purpose (i.e., corporate spirituality). The subject of spirituality and workplace spirituality is connected to any higher force or emotion that provides an individual with spiritual happiness within a corporate setting. Workplace spirituality involves how individuals perceive their work as a spiritual means to contribute toward societal progress, according to spirituality literature. It encompasses curiosity, compassion, support, inherent integrity, and honesty toward oneself and the environment (Narcıkara, 2017). Corporate

spirituality promotes self-actualization, relationships, and good ties with others. An organization is considered to have attained a spiritual position through the ability to see beyond financial gains and operate accordingly. Zawawi and Wahab (2019) argued that having good managers or decision makers who possess corporate spirituality is essential, as they are valuable intangible resources that contribute to the superior performance of the firm.

In line with this notion, a study conducted on CEOs of Fortune 500 organizations revealed that only 7% of respondents believed their firms should 'mainly focus on making profits and not be distracted by social goals' (Murray, 2019). This evidently depicts that successful and sustainable organizations consider and operate based on a higher purpose beyond financial benefits alone. Moreover, though prominent, the significance of corporate spirituality and purpose is not limited to top managers within an organization but also extends to other employees. Rey, Velasco, and Almandoz (2019) stipulate that the growing presence of purpose, both in companies and individuals, is an indicative sign of a new evolutionary logic of management. The authors further added that perhaps a new organizational theory will form, one that guides the development of the new logic of purpose within organizations.

Ultimately, the corporate spirituality cue of an entity having a higher purpose leads to the creation of organizational synergy and fluidity, which in turn represents an optimally ideal situation for organizations, employees, and society at large. It is equally vital to fashion a setting where the interests of the company and its individual employees combine to reach their most perfect form (Rey & Malbašić, 2019). The figures below illustrate a virtual representation of purpose, fluidity, and synergy. See Figure 1 and 2:
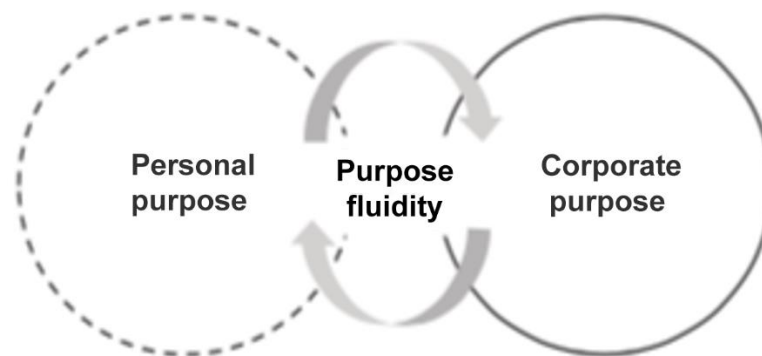

Figure 1. Purpose fluidity.
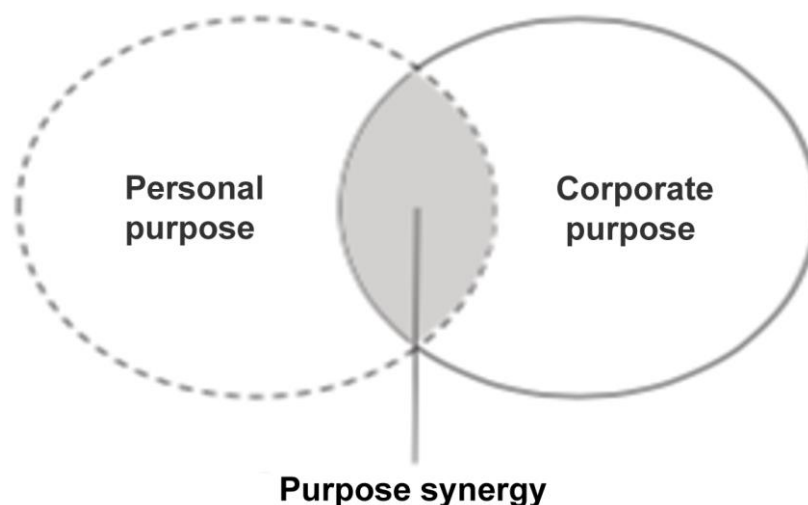
Source: Rey and Malbašić (2019).

Figure 2. Purpose synergy.

Source: Rey and Malbašić (2019).

Furthermore, Lok (2010) believed the nexus and bonding of purpose alongside institutional logic can translate into a deeper source of motivation for managers, as 'one of the most effective ways to influence behavior is to influence (a person's) identification with a given logic and its associated practices' (2010). Robles (the former CEO of United Services Automobile Association-USAA) affirms this by stating a leader's primary and most important task is 'to connect people to their purpose' (Harvard Business Review, 2018).

The concept of corporate spirituality varies slightly in comparison to the financial, social, and environmental aspects of organizational sustainability. Corporate spirituality represents an intangible aspect as opposed to the aforementioned tangible aspects of sustainable measurement. Despite this, multiple studies have argued the positive effects and contributions of corporate spirituality to the concept of organizational sustainability. The findings from Sode and Chenji (2024) revealed positive connections between workplace spirituality and innovative work behavior, with the former partially mediating the relationship between the latter and self-transcendence. Workplace spirituality also fully mediated the relationship between spiritual transcendence and innovative work behavior. In alignment, a meta-analytic study on the relationship between workplace spirituality and sustainability yielded positive outcomes, with the author specifically stating 'spirituality has the potential to sustain sustainability' (Sulphey, 2022).

Other studies also concur on the contributions of corporate spirituality by indicating that its presence can serve as a source of employee relief and healing from work-related stress, especially within a high-performance and competitive workplace (Altaf & Awan, 2011) or argue that the absence of corporate spirituality in an organizational setting could result in scandals and lesser commitment to moral and ethical values (Eberl, Geiger, & Aßländer, 2015). In any case, corporate spirituality can function as both mediator (Sode & Chenji, 2024) and moderator (Altaf & Awan, 2011) of organizational sustainable outcomes.

3. UNDERPINNING THEORIES

A theoretical lens signifies a 'plausible general principle or body of principles offered to explain a phenomenon' (Kawulich, 2016). Theories serve as foundational guidance and reference points for examining variables and constructs within a specific study. In this conceptual paper, the concepts of organizational sustainability and corporate spirituality are both derived from and investigated through the theoretical lenses of Organizational Learning Theory (OLT) and Spirituality Leadership Theory (SLT), respectively.

3.1. Organizational Learning Theory (OLT) and Organizational Sustainability

Organization Learning Theory (OLT) involves the prioritization of learning and knowledge sharing within an organization. OLT proposes a mindset of curiosity, knowledge seeking, interaction, and communication as governing ideologies. The flow of information and adaptability signify constant fixtures and primary philosophies of the theory, which in turn shape the culture around an organizational setting. Organizational learning represents the parent form of the knowledge-based view approach, championing the acquisition and transfer of knowledge as a collective responsibility of all stakeholders.

According to Koster (2024) organizational learning establishes the link between collaborations and innovations, while also suggesting that inter-organizational HR collaborators are best suited for learning and innovative organizations. Koster further resolves that, theoretically, organizational learning provides the necessary explanation needed to reflect on future organizations and how they are governed (2024). Additionally, De Sousa Jabbour, Ndubisi, and Seles (2020) recommended the consideration of OLT when identifying internal and external factors influencing sustainability in the context of future studies.

OLT was the preferred perspective chosen to view organizational sustainability due to its governing attributes of constant striving for knowledge and information. These attributes, upon adoption, translate to innovation, continuous improvement, and a source of competitive advantage to the organization. From the words of Francis

Bacon, 'knowledge is power,' and it is a must-have key component towards problem solving, decision making, and sustainable outcomes. Subsequently, the quest for achieving sustainability is a collective responsibility for all stakeholders, be they private-public individuals, governmental and non-governmental organizations, and the entire society at large. The organizational learning mechanism represents an effective system for stakeholder engagement and the acquisition of diverse knowledge needed to enhance sustainability practices. Affirming to this, Ademi, Sætre, and Klungseth (2024) proposed a framework for business practitioners that offers guidance on operationalizing organizational learning to better understand sustainability.

3.2. Spiritual Leadership Theory (SLT) and Corporate Spirituality

According to Fry (2003) the spiritual leadership is a theory developed within an intrinsic motivation model that incorporates vision, hope/faith, and altruistic love, theories of workplace spirituality, and spiritual survival. This theory accurately depicts and represents the fundamental aspects of organizational function. SLT accounts for employee attainment of work-life balance and the roles of organizational leadership in providing a conducive environment. A study spanning four decades (1980-2021) of literature review on spiritual leadership revealed that the concept of spirituality is a mixture of motivation-based perspectives, religious-based perspectives, ethics-based perspectives, and value-based perspectives. (Samul, 2024) with each perspective immensely contributing towards positive individual and organizational outcomes. Furthermore, research exploring the relationship between spiritual leadership, workplace spirituality, and their effect on meaningful work by Widodo and Suryosukmono (2021) yielded a positive conclusion while also suggesting that spiritual leadership cultivates a profound sense of purpose among employees. Additionally Fry (2003) further argued that 'spiritual leadership is necessary for the transformation and continued success of learning organizations'.

Spirituality leadership as a theoretical lens observing sustainability has been represented in similar studies in the past and recently. One such recent study is that of Idorenyin and Sorle (2022) which investigates workplace spirituality and sustainability of Small and Medium Enterprises in the South-South region of Nigeria. The studies revealed conclusive evidence that it is 'impossible for organizations to endure without taking into account spiritual issues'. These aforementioned studies collectively recognize spiritual leadership principles within a corporate structure that enhance positive outcomes for both employees, leadership, and organizations at large.

4. QUADRUPLE BOTTOM LINE AND ORGANIZATIONAL SUSTAINABILITY

In view of the above, the evolution of the triple bottom line triangle to a more encompassing and inclusive model has led to the concept of a Quadruple Bottom Line (QBL) measure of sustainability. According to Zawawi and Wahab (2019) while measurements of TBL are now widely accepted as a very positive direction toward sustainability, the concept and its measurements are seen by some to lack something which is less tangible. Consequently, the turbulent nature of today's markets not only rests on tangible aspects but also operates based on the intangibles and demands the combination of both factors, especially if organizations and businesses plan to be successful in the long run.

The concept of a QBL has been gaining momentum lately with its roots seemingly to have stemmed from as far back as 2008. The idea was initially hinted by Inayatullah (2008) and later highlighted further by Sawaf and Gabrielle (2014). At the same time, the QBL became spotlighted once again, as it was crucially streamlined and conceptualized recently by Zawawi and Wahab (2019) in their efforts and noble quest to improve and further perfect the existing TBL triangle.

The quadruple bottom line subscribes to the notion of adopting a fourth pillar to operate alongside the initial three dimensions of the TBL triangle. While this restructures the entire framework, it crucially gives rise to a more vibrant model and offers the opportunity to address current realities and challenges directly. To add a layer of intangibility, which was previously lacking in the existing framework, earlier studies with Zawawi and Wahab

(2019) as the spearhead, advocated for the concept of corporate spirituality. This will ensure a deeper insight beyond tangible economic, social, and environmental aspects, to more enlightenment on intangible aspects such as employee well-being, altruism, and corporate purpose. This will ensure and furnish the sustainability agenda with a meaningful objective that goes beyond organizations and their employees. The introduction of corporate spirituality as a measure and determinant of organizational sustainability offers a well-rounded model that possesses various dimensions of motivation, ethics, and value creation (Samul, 2024). Moreover, Salihu, Abd Wahab, Ida, and Bello (2024) highlighted the adhesive effect corporate spirituality potentially has on dimensions of sustainability and the significance of incorporating spiritual values and practices within a corporate atmosphere in order to promote sustainable outcomes. The authors stated, 'by embracing spirituality, organizations can foster a sense of purpose, meaning, and interconnectedness among employees, leading to improved well-being, ethical behavior, and environmental stewardship' (2024).

The proposed QBL will champion the fundamental principle of equilibrium and balance, while evolving from a triangular measure of sustainability to a well-balanced figure, which is symmetrical and more synonymous with a square. Unlike the triangle, which is limited by its central inequality theorem that stipulates all angles/sides are neither equal nor balanced, the square represents a quadrilateral guided and built on the cue of equality and regular sides of four equal angles and lengths. This properly captures the core idea of the proposed QBL concept. The square analogy suggests that despite outcomes varying and being uneven, the effort and consideration of all aspects and dimensions of organizational sustainability must be equal. Organizations should ideally direct the same level of attention to economic, social, environmental, and, in this case, spiritual dimensions, to avoid the issues the predecessor TBL model faced. The QBL is a model to be viewed, explored, and applied holistically and as a collective. Figure 3 illustrates the proposed QBL model, which captures corporate spirituality in conjunction with the initial trio dimensions, offering a novel and contemporary measure of organizational sustainability.
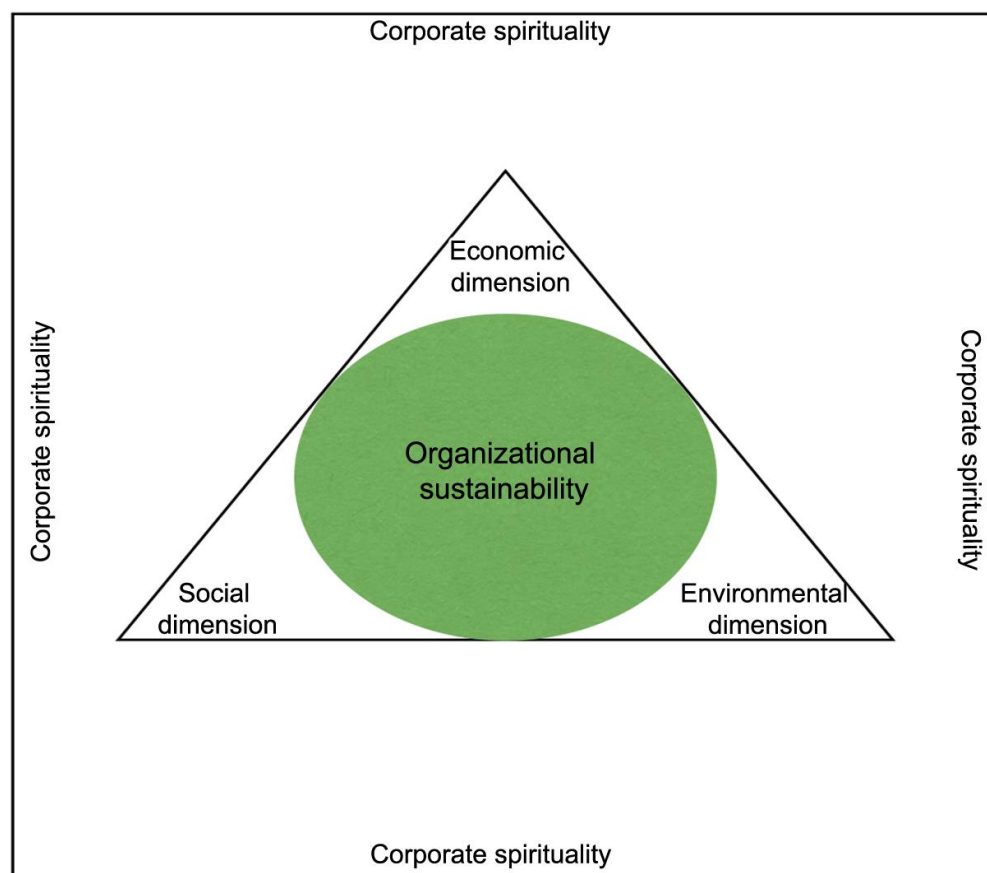

Figure 3. The proposed QBL model of organizational sustainability.

The above model represents a shift purely away from materialistic values, towards a more ethical and purpose-driven approach to business. Furthermore, the model indicates the QBL with corporate spirituality as an all-encompassing square, which binds and synergizes the initial triangular dimensions of the TBL, whilst further improving their holistic application. This concept paper reveals that the model is in congruence with earlier studies highlighting similar ideas of revolutionizing the TBL via the induction of spiritual aspects (Fry & Nisiewicz, 2013; Putra, 2024; Salihu et al., 2024; Zawawi et al., 2020). Crucially, this paper stand in tandem and contributes to Islam, Wahab, and Tehseen (2024). A mixed-method pilot study on Malaysian small and medium enterprises (SMEs) revealed through qualitative interviews with seven decision-makers that corporate spirituality supports SMEs in adopting sustainability-focused practices.

5. LIMITATIONS AND FUTURE RESEARCH

Being a concept paper, this study is limited by a lack of a defined methodological structure and scope. The paper generally expresses an idea, which serves as a preamble to future empirical studies on the proposed concept. This means that there are no statistical validations or hypothesis testing yet. Moreover, this paper only presents an overview of the QBL; as such, the potential challenges of its overall practicality and general application should be comprehensively identified in future research.

While the theoretical underpinnings of the concepts were identified and briefly discussed, future studies will benefit from extensively examining the QBL in real-world perspectives and contexts relative to sustainable outcomes. It is imperative for subsequent studies to shed additional light on the concept of corporate spirituality and its link to explored dimensions of organizational sustainability, while also selecting specific research settings and industries.

6. CONCLUSION

Summarily, this paper presents the visual interpretation of organizational sustainability dimensions, which arguably represent more than a triad, but a quartet. While being revolutionary in its era, the TBL fundamentally lacks the proper framework to assess intangible aspects of organizations, which earlier studies have evidently linked to business success stories. Adopting a fourth pillar of sustainable support, catering to specific facets such as organizational altruism, hope, employee well-being, purpose, and, vitally, corporate spirituality, is non-negotiable for future organizations gearing to face the global realities of the 21st century and beyond.

Conclusively, the concept of the QBL pillar depicts an adaptive effort and commitment towards establishing and enhancing a business utopia. The notion of a fourth element working behind the scenes to ensure balance is slowly but surely being embraced by society. Despite its vagaries and equivocal nature, corporate spirituality embodies a QBL concept that needs to be further, in the quest to attain balance and sustainability.

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