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Theoretical Essays

Strategic Management for Sustainability

Gestão Estratégica para Sustentabilidade



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■ ABSTRACT

Objective: this study proposes a framework that integrates organizational resources and capabilities with sustainability dimensions to support the development of sustainable strategies. Grounded in the natural resourcebased view (NRBV), this framework combines sustainability dimensions with organizational strengths to enhance value creation. Method: using a qualitative, theoretical, and exploratory approach, this study employs bibliographic research to conduct a conceptual analysis centered on strategic management for sustainability. Thesis: organizations achieve superior results when the value generated through resources and capabilities, aligned with sustainability dimensions, leads to value appropriation by consumers. Conclusions: the proposed framework begins by guiding organizations to identify their existing resources and capabilities. Following this, it encourages managers to explore ways to integrate sustainability into strategies that leverage these internal assets. Additionally, the framework prompts organizations to consider how their offerings (goods or services) can generate value for the enterprise while fostering value appropriation by customers. This value creation is viewed through three key aspects: a strong value proposition from economic and financial perspectives, the wellbeing provided to customers, and the alignment with the organization's sustainable mission. The framework is designed to be flexible and adaptable, enabling its application across diverse organizational types and allowing for adjustments based on regional contexts. Moreover, it calls for future empirical studies to test, replicate, validate, or refine the framework, contributing to its practical relevance and potential evolution.

Keywords: framework; natural resource-based view; resources and capabilities; sustainability; value creation.

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RESUMO

Objetivo: propor um framework que integra os conceitos de recursos e capacidades organizacionais às dimensões da sustentabilidade, apresentando combinações que contribuam para a formulação de estratégias sustentáveis. A orientação epistemológica se alinha com as perspectivas da visão baseada em recursos naturais (VBRN) integradas às dimensões da sustentabilidade para criação de valor. A abordagem metodológica é qualitativa, teórica, exploratória e bibliográfica, configurando um ensaio com análise conceitual centrada na gestão estratégica para sustentabilidade. Tese: empreendimentos alcançam melhores resultados quando o valor criado por meio da combinação de recursos e capacidades associados às dimensões da sustentabilidade resulta em apropriação de valor pelos consumidores. Conclusões: se, por um lado, o framework proposto sugere a identificação dos recursos e capacidades que a organização possui, por outro, requer pensar em como gerar uma entrega (bens ou serviços) que possa criar valor para o empreendimento e estimular apropriação desse valor pelos clientes, considerando três aspectos: proposta de valor nas perspectivas econômica e financeira; bem-estar proporcionado aos clientes; e cumprimento da missão sustentável da organização da empresa. O framework apresentado indica flexibilidade e adaptabilidade, permitindo sua aplicação em diferentes tipos de organizações, assim como ressignificações e incrementos que podem variar de acordo com o território de atuação, além de provocar novos estudos empíricos para testar, replicar, validar ou contestar a proposta expressa neste ensaio. Trata-se de um modelo flexível, adaptável ao contexto em que se deseja estudar recursos e capacidades, sustentabilidade e criação de valor.

Palavras-chave: *framework*; visão baseada em recursos naturais; recursos e capacidades; sustentabilidade; criação de valor.

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INTRODUCTION

Ninety percent of executives acknowledge the critical importance of sustainable practices, yet 40% of organizations still lack structured sustainability strategies within their daily operations (World Economic Forum [WEF], 2022). This discrepancy emphasizes the need to explore how sustainability considerations have evolved within the theoretical framework of strategic management, especially under the influence of investor expectations and the values-driven demands of generation Y and Z consumers.

The economic theory of industrial organization, originally developed by Bain (1956; 1968), Mason (1939) and later extended by Barney e Ouchi (1986), has guided organizational strategy for decades. Scholars such as Porter (1979; 1981; 1989; 1999; 2004) and McGahan and Porter (1997; 1999; 2002), argue that the inherent homogeneity of resources within industries restricts opportunities for differentiation, resulting in a performance equilibrium among firms. According to this theory, performance differences arise primarily due to factors like industry scale and competitive positioning (Fontenele, 2000).

Over time, strategic management research increasingly acknowledged that organizations differ fundamentally in their resources and internal capacities. This recognition led to the resource-based view (RBV), which posits that organizational performance relies on unique resources capable of creating competitive advantage (Barney, 1991; Peteraf, 1993). According to RBV, natural resources are often unpriced in markets or considered abundant, leading organizations to exclude their costs from financial assessments and effectively transferring the environmental costs of resource extraction to society (Santana, 2020). This externalization reduces the societal benefits of critical ecosystem services, such as food production, timber supply, climate regulation, pollination, air purification, clean water provision, tourism, and photosynthesis.

In later years, Hart (1995) identified a critical gap in the RBV, which overlooked the organization's relationship with the natural environment. He argued that strategy and competitive advantage should derive from resources and capabilities that support environmentally sustainable economic activities. This insight led to the development of the natural-resource-based view (NRBV), which prioritizes pollution prevention (by internalizing negative externalities), sustainable product management to meet rising demand, and development practices that align natural resource

use with technological innovation and environmental stewardship (Hart, 1995).

Simultaneously, sustainability gained momentum through the Agenda 21 initiative, which proposed global actions for sustainable development in the 21st century. Shortly thereafter, Elkington (1997) introduced the triple bottom line (TBL) framework, highlighting that corporate sustainability relies on a balanced integration of environmental, social, and economic goals. True corporate sustainability, according to the TBL, is achievable only when all three pillars are addressed in unison.

Global discussions on sustainability continued to gain momentum at key events, including the Millennium Summit in 2000, the United Nations Conference on Sustainable Development (Rio+20) in 2012, the United Nations My World global survey in 2013 and 2014, and the adoption of the 2030 Agenda for Sustainable Development in 2015. The 2030 Agenda synthesized earlier initiatives, establishing a unified framework centered on 17 Sustainable Development Goals (SDGs) that target poverty alleviation, social equity, ecosystem conservation, and sustainable economic activities within environmental limits.

Research in strategic management has seen advancements in the RBV (Barney, 1991; 2000; Barney et al., 2011; Barney & Hesterly, 2011; Barney et al., 2021) yet, as noted by Hart (1995) and Hart and Dowell (2011), the NRBV has not progressed as extensively. This limited progress underscores ongoing challenges in integrating sustainability within organizational strategies.

Hart and Dowell (2011) emphasize the need for future studies that reflect global shifts in environmental policies, sustainable technology, and consumer preferences. Their perspective aligns with foundational principles of ecological and environmental economics (Georgescu-Roegen, 1971; Pearce et al., 2013), offering essential guidance for developing more sustainable strategic management approaches.

The holistic approach to sustainability encompasses social, economic, and ecological dimensions, making it a complex and multidimensional concept. This comprehensive framework aims to foster a deeper understanding of the global sustainability initiatives that have emerged over recent decades.

Amid this intricate landscape of ideas, definitions, and practices, strategic management for sustainability has evolved as a theoretical approach that underscores the environmental and social impacts of intra-organizational actions. This framework integrates

economic, environmental, and social considerations, extending to geographic, cultural, political, and knowledge-building dimensions (Bispo, 2021; Boff, 2015; Costanza et al., 2014; Kruel, 2010; Montibeller, 1993; Rhodes & Fleming, 2020). Reflecting this broader perspective, Elkington (2024) recently revised the TBL model, encouraging organizations to engage in regenerative environmental practices and promote societal well-being as core components of sustainability.

The relationship between companies and clients is measured not only by economic value (Ito et al., 2012), but also by the broader value generated through the transformation of resources along the value chain, including natural resources (Barney, 1991; Bowman & Ambrosini, 2000; Costanza et al., 2014), and by the well-being it brings to clients (Brito & Brito, 2012; Elkington, 2024; Meirelles, 2019). Value creation in this context encompasses two aspects: value creation and value appropriation (Brito & Brito, 2012).

Integrating natural resources into strategic management considerations is essential, as it not only addresses organizations' environmental impacts but also represents a distinctive opportunity to strengthen other sustainability dimensions within their strategic approach.

This essay aims to enhance the natural resource-based view (NRBV) by expanding sustainability dimensions to include a deeper analysis of resource use — particularly natural resources — within the processes of value creation and appropriation. These aspects have often been neglected in traditional resource-based theories shaped by neoclassical economic growth models.

In this context, the central question is: How can organizational resources and capabilities be integrated with sustainability dimensions to foster value creation and appropriation that incorporate natural resources and the social benefits provided by ecosystems? To explore this question, the essay will propose a framework to guide strategic management for sustainability through a conceptual integration approach, with the methodological focus and steps detailed in the sections that follow.

METHODOLOGY

The methodological approach of this study is qualitative, theoretical, and exploratory, employing bibliographic research (Gil, 2017), and conceptual analysis (Bardin, 2020). A broad, descriptive literature review established interdisciplinary connections to explore potential convergence between knowledge

management and practical management (Gil, 2017; Silva & Menezes, 2005; Volpato et al., 2013), Key contributions from intra-organizational strategy and sustainability studies were integrated to support a comprehensive analysis.

According to Burgoon (2001) and Emmendoerfer (2023), a theoretical essay must clearly outline its methodological choices and disclose the assumptions underlying these decisions (Bertero, 2011). This study reviewed publications from Scopus, Google Scholar, and CAPES journals, focusing on articles from 2017 to 2021 as a representative period within the broader 2015 to 2023 timeframe. This period was selected to ensure relevance, as 2015 marked the launch of the SDGs within the Global Agenda 2030 (Movimento Nacional ODS, 2024).

The dataset initially comprised 215 articles. Articles were first filtered based on their direct relevance to strategy and sustainability dimensions. Additionally, selected studies needed to incorporate either the natural resource-based view or topics related to value creation and appropriation. This process refined the dataset to 92 articles, chosen for detailed analysis.

Convergence analysis of these articles identified a research gap: the need for a framework that integrates resource- and capability-focused strategic management approaches, as outlined by RBV and NRBV, with sustainability dimensions in value creation.

This essay proposes a framework for developing sustainability strategies, utilizing visual thinking as a methodological approach in scientific research (Fernández-Fontecha et al., 2019), The framework integrates combinations of organizational resources and capabilities across various sustainability dimensions. Employing visual thinking, as applied in this essay and by Emmendoerfer (2023), was essential for structuring collaborative processes of data elaboration, theoretical argumentation, and conceptual discussion among the researchers. This approach culminated in four tables and one figure that synthesize the thesis elements and serve as key components for understanding the study's subject.

NATURAL RESOURCE-BASED VIEW

The resource-based view (RBV) suggests that a company's unique resources and capabilities shape its strategic direction, fostering differentiation and competitive advantage (Amit & Schoemaker, 1993; Barney, 1991; Peteraf, 1993; Wernerfelt, 1984). In Hart (1995), extended this framework with the natural resource-based view (NRBV), integrating environmental

factors previously overlooked in RBV into strategic considerations. Hart argued that future strategies and competitive advantage would increasingly depend on resources and capabilities that support environmentally sustainable practices (Hart, 1995; Hart & Dowell, 2011; Hart & Milstein, 2004).

Research developments in both RBV and NRBV have significantly shaped strategic management. Table 1 summarizes this progression, highlighting key shifts in how resources, capabilities, and sustainability factors contribute to competitive advantage.

Table 1. Chronology and contributions to RBV and NRBV.

Decade	Contributions	Authors
1950	Early theories linking resource availability to company growth; highlighted constraints due to resource scarcity.	Penrose (1959)
1980	Core RBV concepts were introduced, including inimitability and causal ambiguity. Emphasized the strategic value of unique resources, both tangible and intangible, and recognized organizational culture as a competitive asset. The term RBV was coined.	Lippam and Rumelt (1982); Wernerfelt (1984); Barney and Ouchi (1986); Dierickx and Cool (1989).
1990	Principles of the RBV; an organization's resources and capabilities are seen as valuable, rare, and difficult to imitate (VRIO); the value of resources; the synergy between resources and the context of diversification; CEOs as resources with specific qualities and skills; organizational identity proposed as a core competence leading to competitive advantage; comparison of the RBV with five approaches in industrial organization (IO) economics: perfect competition, Bain-type, Schumpeterian, Chicago, and transaction cost schools; the concept of combinative capabilities, emphasizing knowledge as a resource; global construction of resources and capabilities; firms' resource heterogeneity and imperfect resource mobility reinforced by ex-ante and ex-post competition boundaries; RBV's myopia in failing to consider environmental factors, introducing and developing the concept of the NRBV; rents, resources, routines, and replication as foundational elements of organizational capacity; knowledge-based view; performance directly linked to resources; arguments based on opportunism and knowledge that can lead to opposing predictions about the firm's economic activity; how the RBV and institutional theory together can explain sustainable competitive advantage; competitive advantage stemming from assets, processes, and evolutionary paths; performance explained by dynamic capabilities; excess profits derived from resources can be appropriated by various partners; and reconciling competing predictions of the RBV and organizational economics on the choice of organizational form.	Barney (1991); Harrison et al. (1991); Castanias and Helfat (1991); Fiol (1991); Conner (1991); Kogut and Zander (1992); Amit and Schoemaker (1993); Peteraf (1993); Hart (1995); Winter (1995); Grant (1996); Miller and Shamsie (1996); Conner and Prahalad (1996); Oliver (1997); Teece et al. (1997); Coff (1999); Combs and Ketchen (1999).
2000	The impact of the RBV on thematic areas; how firms attempt to acquire scarce resources; the excess profits offered by the RBV and dynamic capabilities theory; RBV contributions to entrepreneurship research; the RBV as a strategic and organizational theory; RBV contributions to human resource management research; strategic entrepreneurship, recognizing the resources needed to exploit growth opportunities and create and sustain competitive advantage; microfoundations of the RBV through the introduction of a payment perspective; the concept of higher-order capabilities; the creation of sustainable value; theory on the microfoundations of dynamic capabilities, emphasizing the roles of cognition and hierarchy; RBV and property rights theory; the microfoundations and capabilities necessary to sustain superior performance in a rapidly innovating economy; underexplored processes (the 'black box') situated between resources on one side and profitability on the other; research methods used in resource-based questions; and meta-analysis to establish strategic resources explaining performance variation across existing evidence.	Barney et al. (2001); Makadok and Barney (2001); Makadok (2001); Alvarez and Busenitz (2001); Priem and Buler (2001); Wright et al. (2001); Ireland et al. (2002); Lippam and Rumelt (1982); Winter (2003); Hart and Milstein (2004); Gavetti et al. (2005); Foss and Foss (2005); Helfat et al. (2007); Pugh and Hickson (2007); Armstrong and Shimizu (2007); Crook et al. (2008).
2010	Prominent merits of RBV critiques; advances in RBV 15 years later; supply chain mechanisms that support environmentally oriented learning through resource sharing; collaborative supply chains that develop essential processes to organize (identify, integrate, and exploit) resources beyond organizational boundaries to create unique customer value; RBV as one of the most influential perspectives in organizational sciences, serving as a foundational element in strategic business thinking; integrationism between transaction cost, capabilities, and resource paradigms, as gaps reveal theoretical complementarity; decisions regarding firm structure with the objective of protecting and enhancing resource (asset) attributes; practice-based view.	Kraaijenbrink et al. (2010); Hart and Dowell (2011); Sarkis et al. (2011); Fawcett et al. (2012); Kellermanns et al. (2016); Gulbrandsen et al. (2017); Augusto (2018); Carvalho and Gomes (2019).
2020	Studies on environmental practices in the hotel industry in the Amazon region; reflections on resource-based theory and the value creation structure.	Araújo (2020); Barney (2021).

Note. Source: Adapted by the authors from Barney, J. B., Ketchen Jr, D. J., & Wright, M. (2011). The future of resource-based theory: Revitalization or decline? *Journal of Management, 37*(5), 1299-1315. https://doi.org/10.1177/0149206310391805, Kellermanns, F., Walter, J., Crook, T. R., Kemmerer, B., & Narayanan, V. (2016). A Visão Baseada em Recursos no empreendedorismo: Uma comparação analítica de conteúdo das visões de pesquisadores e empreendedores. *Journal of Small Business Management, 54*(1), 26-48. https://doi.org/10.1111/jsbm.12126, and supplemented with other cited authors.

Recent advances in RBV research have enhanced understanding of how resources and capabilities contribute to value creation and competitive advantage. Analyzing the application of RBV principles across various organizational areas can guide further research toward its foundational assumptions.

However, the seminal works of Penrose (1959), Lippam and Rumelt (1982), Wernerfelt (1984), Barney and Ouchi (1986) and Dierickx and Cool (1989), which underpin RBV theory, notably exclude natural resources from consideration. Despite drawing on Ricardo (1817) land economics theory, which uses differing land fertility to illustrate organizational heterogeneity, this omission

underscores the contemporary limitations of RBV in addressing sustainability and environmental factors.

Organizational resources

Organizational resources encompass all tangible and intangible, human and non-human assets that an organization owns and controls, enabling it to add value to products and services. These resources include physical, human, organizational (Barney, 1991), technological, financial, and relational assets (Grant, 1991). Advances in RBV and NRBV research have refined foundational perspectives, enhancing understanding of the specific characteristics and roles of these resources at the organizational level, as summarized in Table 2.

Table 2. Organizational resources.

Resources	Characteristics		
Physical	Equipment; geographic location; company size; production scale; access to raw materials.		
Human	Training; competence; tacit knowledge; entrepreneurship; managerial involvement and style; social capital; incentives; leadership.		
Operational	Management and use of information technology; advertising/marketing; quality; internal processes/routines; flexibility; relationship with the environment; organizational culture; planning.		
Technological	Control system; patents; innovations; investment in environmental technologies; modern equipment; production system enhancement; appropriate innovation selection.		
Financial	Capital; budgeting/income and cost control; types of credit; appropriate investment selection; long-term financial capacity.		
Reputational	Brand; customer relationships; image/reputation; reputation among stakeholders; transparency on social and environmental issues; investments in environmental aspects; robust and extensive networking.		
Natural	Pollution prevention; product management; sustainable development; sustainable technology; prevention/preservation; green consumption; industrial ecology; conscientious use of non-renewable resources; proper waste disposal; forest conservation; application of sustainability.		

Note. Source: Elaborated by the authors based on Dias, B. G. (2017). Sustentabilidade nas organizações: Uma proposta de gestão a partir das inter-relações entre estratégia, competências organizacionais e competências humanas [Tese de Doutorado], Universidade de São Paulo. https://doi.org/10.11606/T.12.2017.tde-19042017-152850, Hart, S. L. (1995). A natural-resource-based view of the firm. Academy of Management Review, 20(4), 986-1014. https://doi.org/10.5465/amr.1995.9512280033, Hohn, G. S., Carvalho, A. A., & Bueno, M. (2021). Recursos e capacidades organizacionais sob a luz da Visão Baseada em Recursos: Um estudo no âmbito industrial. Revista de Administração Contemporânea, 25(4), 16-34., Neutzling, D. M., & Da Silva, M. E. (2016). A sustentabilidade em cadeias de suprimento a partir da visão de recursos e capacidades (Sustainable supply chain management from resources and capabilities). Revista Ciências Administrativas, 22(1), 42-42. https://doi.org/10.5020/2318-0722.2016.v22n1p42 and Nobre, F. S., & Ribeiro, R. E. M. (2013). Cognição e sustentabilidade: estudo de casos múltiplos no índice de sustentabilidade empresarial da BM&FBovespa. *Revista de Administração* Contemporânea, 17, 499-517. https://doi.org/10.1590/S1415-65552013000400007

Organizational resources vary based on factors like type, industry, size, and location, leading to unique resource profiles for each organization. Although not all resources hold strategic relevance, certain resources, when wellmanaged, can combine in ways that create distinct value for the organization (Hohn et al., 2021).

Barney (1991, p. 101), defines a firm's resources as "all assets, capabilities, organizational processes, attributes, information, and knowledge controlled by the firm". Capabilities, as Grant (1991, p. 119) explains, refer to "the ability of a set of resources to perform a task or activity". Grant (1991) highlights two key points: (1) among resource sets, intangible assets, especially personal skills, are often critical; and (2) the complexity of coordinating an organization's resources and capabilities frequently makes these combinations difficult to replicate, as competitors may lack the insight or transparency needed. This difficulty in imitation is tied to limitations in resource mobility, meaning that certain resources cannot easily transfer or replicate across organizations.

However Grant (1991), Barney (2001) and other RBV theorists do not consider intangible environmental services, such as the preservation of tropical forests, which absorb large amounts of CO₂, help mitigate climate change, and provide broad societal benefits.

As Boulding (2013) and Daly (2014) emphasize, natural resources represent a finite physical reality that requires careful management, accounting for renewal rates, depletion, and the time necessary for new resources to form. Unregulated or excessive resource use leads to pollution, largely resulting from the interplay between economic activity and environmental systems. Initially, the effects of pollution were felt on a local scale, with mitigation efforts proving inadequate. Since the 1980s, however, pollution has escalated to a global scale, with the biosphere presenting a clear ecological threshold.

Organizational capabilities

Organizational capability refers to an organization's capacity to mobilize resources efficiently to carry out tasks and activities (Helfat et al., 2007; Hilliard & Jacobson, 2011). In today's constantly evolving environment, organizations must respond quickly, which requires developing dynamic capabilities to adapt to change effectively (Helfat et al., 2007). Table 3 offers a summary of the key components and constructs related to organizational capabilities.

Table 3. Organizational capabilities.

Capacity	Definition	Authors
Relational	An organization's dynamic capability, as developed within its network, enables it to achieve above-average gains by aligning shared objectives across participants. Relationships formed through daily routines reinforce firm integration, providing long-term benefits and building a sustainable competitive advantage. This advantage is strengthened by enduring, inter-organizational interactions, particularly those established through long-term collaborative relationships. Crucially, it is the ongoing exchange of information among participants that facilitates the achievement of shared goals.	Capaldo (2017); Czakon (2009); Rodríguez- Díaz and Espino-Rodríguez (2008); Coelho (2013); Castro (2016); Paulraj (2011); Hidayah (2016).
Integrative	An organization's integrative capability allows it to interact effectively with its operational context, enabling the acquisition of critical resources and the development of innovative competencies. Through capacity integration, companies facilitate information flows that benefit both themselves and their partners. This capability serves as a mechanism for transforming operational strengths into a sustainable competitive advantage and supports relationship-driven efforts to develop proactive strategic initiatives.	Rai et al. (2006); Dangelico and Pontrandolfo (2013); Vanpoucke et al. (2014); Hartmann and Germain (2015); Coelho (2013); Jiang et al. (2015); Castro (2016); Li et al. (2017)
Partnerships and alliance management	Alliance management involves a structured connection between parties, with each contributing unique competencies that enhance the overall value of the partnership. This capability is recognized as a second-order construct, integrating essential organizational components such as coordination routines and transformational processes, both critical for the effective management of alliances.	Lemmetyinen and Go (2009); Schilke and Goerzen (2010).
Communication	It includes a set of shared knowledge and information that enables stakeholders to enhance their competitive advantage.	Woo et al. (2016).
Institutional	Associated with identifying opportunities that may arise when a company is collectively engaged.	Spekkink (2015).
Stakeholders' interaction	The capacity to communicate and learn from stakeholders, resulting from the combination of two capabilities: stakeholder dialogue and knowledge interaction.	Veldhuizen et al. (2013).
Network	Network capability enables companies to facilitate knowledge sharing among peers, allowing for rapid access to and transfer of information that fosters growth and innovation. Companies can leverage partners' resources to create additional value by engaging in strategic interactions. Effective network management enhances a company's ability to add value to its products and services, even within rapidly changing market environments.	Ziggers and Henseler (2009); Albino et al. (2016); Ryan (2012); Mu (2013)
Collaborative	Collaborative capability generates economic value for the network and relies on dynamic resources to maximize effectiveness. This capability enhances company competitiveness by driving higher performance levels and fostering diverse interactions that enable knowledge sharing and problem-solving. Through collaborative efforts, parties can address challenges more effectively and strengthen their management capacity.	Choi and Hwang (2015); Hofmann et al. (2012); Luzzini et al. (2015); Seok and Nof (2014); Van Hoof and Thiell (2014); Worley et al. (2010).

Note. Source: Elaborated by the authors based on the cited authors and Gonçalves, J. M. S. (2018). Proposição de um framework para avaliar a capacidade colaborativa para sustentabilidade em empresas operando em redes [Dissertação de Mestrado] Universidade Federal da Paraíba. Repositório UFPB. https://repositorio.ufpb.br/jspui/handle/123456789/13114

Despite varying terminologies, capabilities enable enterprises to leverage resources and knowledge from other actors, access external sources, absorb critical knowledge from partners, enhance sustainability, increase consumer satisfaction, facilitate information and value exchange, and solve problems collaboratively (Choi & Hwang, 2015; Dangelico & Potrandolfo, 2013; Luzzini et al., 2015; Paulraj, 2011; Van Hoof & Thiell, 2014).

Allocating organizational resources makes the capabilities outlined in Table 3 essential for building a foundation of sustainable strategic management. These capabilities enable organizations to establish long-term collaborative networks, integrate knowledge of innovation and sustainability, and manage strategic alliances by combining competencies to meet challenges. Effective communication fosters stakeholder engagement, while institutional capabilities help organizations identify opportunities through collaborative initiatives. Through knowledge-sharing and collaboration networks, companies can pool resources, address complex problems, and create innovative solutions. This approach boosts competitiveness, improves resource efficiency, and promotes responsible practices, resulting in sustainable competitive advantage and enhanced organizational resilience.

Assuming that the development of environmental practices is closely linked to organizational capabilities (Brito & Sauan, 2016), Table 3 outlines capabilities that, when combined, support the development of sustainable business models. These models incorporate stakeholders, society, and the environment into value creation processes (Goni, 2020) and value distribution (Brandenburger & Stuart, 1996), even if the resulting appropriation of value remains uneven.

MANAGEMENT FOR SUSTAINABILITY

Sustainability aims to balance humanity, nature, and economic activity (Dalmago, 2021; Garcia & Garcia,

2016). Salas-Zapata & Ortiz-Muñoz (2019), note that sustainability concepts vary widely, shaped by diverse societal value systems and differing perceptions of present and future realities.

Future advances in conceptual frameworks may elevate sustainability to a new value paradigm (Veiga, 2017), while maintaining its core principle of harmony among people, society, and nature (Aquino & Garcia, 2017). This aligns with Gliessman (2000) observation that sustainability remains forward-looking, as society commits to fulfilling the needs of future generations. Consequently, sustainability is a concept shaped by both spatial and temporal dimensions.

Dimensions of sustainability

The three widely accepted dimensions of sustainability are economic, social, and environmental (Amaro, 2011; Ciegis et al., 2009; Nascimento, 2012). Elkington (1997) conceptualized these dimensions for organizations as the triple bottom line (TBL) and has promoted them as the three pillars for assessing sustainability. These dimensions are not mutually exclusive but rather complement each other (Carvalho et al., 2015).

With advancements in sustainability research, additional dimensions have been proposed to explore aspects beyond these three macro areas (Kruel, 2010; Montibeller, 1993; 2001; 2007). These expanded dimensions provide detailed inputs for analysis, action planning, and specific recommendations aligned with each dimension's goals. Table 4 presents these sustainability dimensions, extending Elkington's original TBL model (Elkington, 1997; 2012; 2016; 2018).

Table 4. Dimensions of sustainability.

Dimension	Objective	Orientation	Proposal	Authors
Social	Reduction of social inequalities	Building a 'being'-centered civilization that promotes equity in the distribution of wealth and income to improve rights, living conditions, and address material and non-material needs.	Creation of jobs that ensure individual income for improved living conditions and professional qualifications; production of goods that primarily target basic social needs; community investment; human rights; safety.	Sachs (1993); Mendes (2010); Boff (2015); Póvoas (2015); Ferrer and Cruz (2017).
Economic	Increase in production and social wealth without external dependence	Achieved through efficient resource allocation, regular public and private investments, and an evaluation framework focused on macro-social terms rather than purely business profitability.	Public and private investment flows (cooperativism); efficient management; absorption of environmental costs by companies; self-sufficiency; financial transparency; governance; economic performance; financial objectives.	Sachs (1993); Boff (2015); Freitas (2012); Póvoas (2015); Ferrer ands Cruz (2017).

(continues)

Table 4. Dimensions of sustainability. (continuation)

Dimension	Objective	Orientation	Proposal	Authors
Environmental or ecological	Quality of the environment and preservation of energy and natural resources for future generations	Sustainable use of ecosystems with minimal impact on life-support systems through resource limitations, renewable resource substitution, pollution reduction, recycling, clean technology research, and environmental regulations.	Production processes that respect ecological cycles; prudence in using non-renewable resources; priority given to biomass production and industrialization of renewable materials; reduction in energy intensity and conservation; lowwaste technologies and processes.	Sachs (1993); Mendes (2010); Silva et al. (2012); Freitas (2012); Póvoas (2015).
Spatial or geographical	Avoiding excessive conglomerations	Preventing the over-concentration of populations, activities, and power in specific areas, fostering a balanced city-country relationship, and avoiding fragile ecosystem degradation caused by uncontrolled urban expansion.	Decentralized regenerative agriculture projects by small producers; decentralized industrialization with new technologies; spatial decentralization of activities and populations; local and regional democratization of power; balanced city-country relationship; establishment of networks of nature reserves and biospheres to protect biodiversity.	Sachs (1993); Mendes (2010).
Spatial or geographical	Avoiding excessive conglomerations	Preventing the over-concentration of populations, activities, and power in specific areas, fostering a balanced city-country relationship, and avoiding fragile ecosystem degradation caused by uncontrolled urban expansion.	Decentralized regenerative agriculture projects by small producers; decentralized industrialization with new technologies; spatial decentralization of activities and populations; local and regional democratization of power; balanced city-country relationship; establishment of networks of nature reserves and biospheres to protect biodiversity.	Sachs (1993); Mendes (2010); Boff (2015); Silva et al. (2012).
Institutional- political	Enhancing the state's capacity to play its role through material means or public policy formulation	Integration of development and environmental considerations in decision-making; decentralization for sustainable development; democratization of decisions and strengthening of the role of sustainable development partners; strengthening of cooperation, coordination, and institutional action; regulatory instruments.	Subsidiarity; decentralization of public actions; partnerships and collegial decisions.	Mendes (2010); Freitas (2012).
Information and knowledge	Generating knowledge for the development of clean technologies	Regional debates should converge toward associating sustainable development with formal education (environmental education).	Promotion of biological inventories; civil society empowerment for sustainable practices.	Fialho et al. (2008); Mendes (2010); Freitas (2012); Souza & Garcia (2016); Ferrer and Cruz (2017).

Note. Source: Elaborado pelos autores, adaptado de Montibeller, G., Filho. (1993). Ecodesenvolvimento e desenvolvimento sustentável; conceitos e princípios. *Textos de Economia*, 4(1), 131-142., Kruel, J. (2010). Ignacy Sachs: Uma voz sempre atual na sociedade. In Encontro de Estudos Organizacionais da ANPAD–ENEO, Iaquinto, B. O. (2018). A sustentabilidade e suas dimensões. *Revista da ESMESC*, 25(31), 157-178. https://doi.org/10.14295/revistadaesmesc.v25i31.p157, Souza, M. C. S. A., & Souza Armada, C. (2017). Desenvolvimento sustentável e sustentabilidade: Evolução epistemológica na necessária diferenciação entre os conceitos. *Revista de Direito e Sustentabilidade*, 3(2), 17-35. https://doi.org/10.26668/IndexLawJournals/2525-9687/2017.v3i2.2437 and other authors cited in Table 4.

With the expansion and increased specificity of sustainability dimensions, it becomes evident that sustainability extends beyond measurable metrics to include ecological integrity, quality of life, and societal transformation (Fricker, 1998), It embodies a shift from individualism ('I') to a collective perspective ('we'), incorporating aspects of spirituality (Costa et al., 2017; Medeiros et al., 2017).

In sustainability research, analyzing results may necessitate transcending strict objectivity to capture the subjective dimensions within the context of analysis (Dalmago, 2021). This approach is important because sustainability concepts are abstract representations of reality that do not always conform to traditional scientific paradigms.

Successful sustainability implementation in an organization relies on collaborative initiatives among stakeholders engaged in partnerships. This approach establishes a stronger strategic foundation and enhances the potential to align multiple companies toward shared objectives (Van Hoof & Thiell, 2014).

A conscientious business environment that prioritizes value creation for all stakeholders — including shareholders, employees, suppliers, partners, customers, and the community — is important. With profit no longer the sole focus, companies' roles in society become integral to their value-creation strategies. Strategically, companies' efforts in value creation and consumers' value appropriation complement one another, with sustainability dimensions guiding and reinforcing this relationship.

DEFINITION OF VALUE

In strategic discourse, the concept of value is often viewed through an economic lens, differentiating between the use value and exchange value of goods and services (Ito et al., 2012). However, value is also generated through the transformation of resources across the value chain (Barney, 1991; Bowman & Ambrosini, 2000; Porter, 1989), involving various actors throughout the process (Dyer & Singh, 1998). Thus, discussions on value should consider two essential stages: value creation, which develops value within the chain, and value appropriation, where value is captured by participants (Brito & Brito, 2012).

Value creation

A company generates economic value when customers' willingness to pay for its products exceeds the total production cost (Brandenburger & Stuart, 1996; Carvalho & Gomes, 2019). Economic value is created when labor, capital, raw materials, and purchased components are combined to produce a product with a perceived benefit (B) greater than the cost (C) incurred in its production.

Brandenburger and Stuart (1996) define a company's value creation as the difference between the supplier's opportunity cost and the customer's willingness to pay. Willingness to pay represents the monetary value of the benefits a customer perceives from using or consuming the product (Krishna, 1991; Wertenbroch & Skiera, 2002). Consequently, willingness to pay is subjective, varying with each customer's perception of benefits, which can differ across competitive contexts (Lindgreen & Wynstra, 2005).

Recognizing that a company's relationships with partners directly impact value creation, the boundaries of willingness to pay and opportunity cost are shaped by context. In market positioning and partner selection, the company negotiates these boundaries to establish value creation limits (Gohr et al., 2021). The concept of 'value' extends beyond the final consumer to include interfirm and managerial relationships. Only perceived value generates worth, and interactions between the company and its clients facilitate value creation strategies. Through these strategies, the company can enhance value by entering new markets, promoting its products, modifying form and display, and engaging opinion leaders (Brito & Brito, 2012).

Gohr et al. (2021) concept of sustainable value creation encourages companies to consider four broad drivers, as outlined by (Hart & Milstein, 2004): (1) reducing raw material consumption and pollution associated with rapid industrialization; (2) maintaining high levels of transparency and accountability to meet civil society expectations; (3) developing innovative technologies aimed at reducing humanity's environmental impact; and (4) addressing the needs of low-income populations to support inclusive income generation and distribution.

In this perspective, nature warrants valuation for its inherent existence and the diverse ecosystem services — provisioning, regulating, cultural, and supporting — that sustain human well-being (Costanza et al., 2014). Incorporating payment for environmental services into value creation processes responds to the need to mitigate global temperature rise, biodiversity loss, and deforestation, all of which affect the economy, infrastructure, and overall well-being (Shivanna, 2022). Hart and Milstein (2004) suggest that viewing global sustainability challenges through a business lens can reveal strategies and practices that contribute to a more sustainable world, thereby generating value for all stakeholders and fostering sustainable value creation.

Value appropriation

Value creation entails defining use value within the parameters of consumer willingness to pay and opportunity cost (Bowman & Ambrosini, 2000; Brandenburger & Stuart, 1996). Once value is created, bargaining processes ensue, enabling each party to appropriate a share of this value (Brito & Brito, 2012). Profitability and return indices illustrate the firm's dominant role in value appropriation, as constrained by exchange value boundaries (price and cost) (Brito & Brito, 2012).

Although value appropriation is inherently tied to competitive advantage, competition alone does not ensure successful appropriation. Effective value appropriation requires strategies that extend beyond competition and negotiation. In some cases, firms must focus not merely on capturing portions of pre-existing value but also on innovating and reshaping the value itself.

In this essay, value appropriation refers to the learning process through which feedback affects performance outcomes with strategic decisions, balancing value creation and value configuration. This process includes (a) evaluating competitive strategies with respect to potential competitors and user networks, such as the structural benefits of co-specialized assets and activity networks; (b) assessing strategic positioning in innovation through the analysis of asset positions, appropriability regimes, and asset valuation (or depreciation); (c) defining the distribution of value among stakeholders; and (d) evaluating strategic positioning in emerging value cycles by analyzing corporate coherence and gathering stakeholder feedback and support (Meirelles, 2019).

Understanding how value appropriation benefits both the firm (through profit) and consumers (through well-being) provides strategic insights for developing a sustainable ecosystem. In this ecosystem, suppliers and end consumers benefit from sustainable activities, with the added advantage of increased consumer surplus.

FRAMEWORK FOR A STRATEGY TOWARD SUSTAINABILITY

Figure 1, developed through visual thinking in scientific research (Fernández-Fontecha et al., 2019) illustrates the integration of resources and capabilities as core components enabling companies to differentiate themselves in the market. By recognizing natural resources as vital assets, firms create competitive advantages through intangible resources — such as ecosystem services that contribute to climate regulation and the preservation of forests, which are fundamental to life on Earth.

In this framework of sustainable value creation, incorporating the value of environmental services into an organization's production function is essential. By internalizing the environmental costs of natural resource use, firms can establish environmentally reflective pricing. Traditional neoclassical economic theories and RBV models, as Hart (1995) briefly acknowledged, often overlooked these sustainability factors in the value creation process.

As production processes incorporate sustainable features into their business models and adopt innovative, environmentally friendly practices, consumers are increasingly willing to pay higher prices for environmentally sustainable products and services, motivated by the added satisfaction associated with sustainable consumption (Tezer & Bodur, 2020).

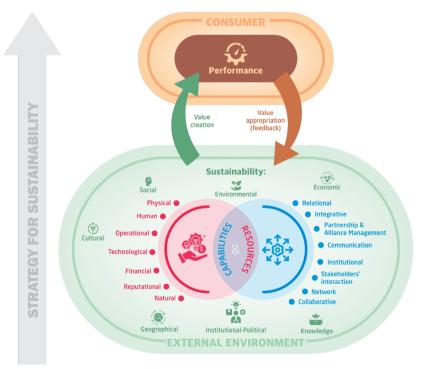


Figure 1. Framework for a strategy toward sustainability. Source: Elaborated by the authors.

The proposal initially recommends identifying and categorizing the organization's resources and capabilities. Next, it encourages managers to reflect on ways to integrate sustainability dimensions into strategies related to these internal assets. In the final stage, after defining a specific organizational context, the focus shifts to delivering products that enhance consumer well-being and generate organizational value, aligning with the organization's sustainable mission.

The proposed framework applies to a wide range of organizations and accommodates redefinitions and adaptations based on regional contexts. This adaptable framework can be tailored to study specific contexts, considering resources, capabilities, sustainability, and value creation.

Advances in strategic management and sustainability concepts drawn from the 92 articles selected through the essay's methodological criteria informed the framework's development, establishing the foundational assumptions for this model.

FINAL CONSIDERATIONS

This study accomplishes its objective of proposing a theoretical framework for strategic management in sustainability by integrating organizational resources and capabilities with sustainability dimensions. These integrated elements support both value creation and appropriation processes. Furthermore, the framework contributes to theoretical development aligned with the bioecological bioeconomy approach, which emphasizes ecological constraints within sustainable development (Bittencourt et al., 2024).

The authors' prior experience informed this framework, facilitating a reflective discussion on the implications of intra-organizational actions within broader economic, environmental, and socio-cultural contexts. This reflection underscores the importance of a strategic management approach that prioritizes sustainability across multiple dimensions.

Once the organization has identified its available resources and capabilities, it can strategically integrate this expertise with sustainability dimensions to develop robust strategies for value creation and appropriation. This integration, as outlined in the proposed framework, opens new avenues for research, including effectual logic (Sarasvathy, 2001), entrepreneurship, and sustainable innovation within

specific territorial contexts (Emmendoerfer et al., 2024) The framework is especially pertinent to the bioeconomy— a growing field with significant demand for research on biodiversity in regions such as the Amazon (Lopes & Chiaviari, 2022; Nobre & Nobre, 2019; Vasconcellos, 2013).

This essay provides a holistic and practical approach by integrating resources, capabilities, sustainability, and value creation, expanding the traditional resource-based view (RBV) framework to include sustainability dimensions. This contribution advances studies by Barney et al. (2021) by broadening the theoretical foundation for sustainability in strategic management

Moreover, further research in this area can support the development of the natural resource-based view (NRBV), a framework that, while broadly recognized, remains largely untested in organizational contexts beyond large corporations and industries. This research offers a theoretical contribution by extending NRBV applicability to small businesses, companies operating within environmental protection zones, and organizations in the industrial and service sectors.

The proposed framework facilitates a deeper understanding of the connections among NRBV, sustainability dimensions, and value creation in an organizational context. Through a strategic combination of resources and capabilities, companies can align their assets with those of the surrounding environment, tailoring their approach to specific organizational contexts while addressing one or more sustainability dimensions.

The framework calls for future empirical studies to strengthen its coherence, consistency, and practical applicability. Replicating the framework across varied organizational contexts may provide valuable empirical insights, equipping managers with a structured tool for evaluating and implementing best practices. To further advance this research, future studies are encouraged to refine the framework by exploring additional sustainability dimensions, resources, capabilities, or novel approaches to value creation and appropriation.

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