

Communication Science Perspective Application of Schein's Organizational Culture Model and the Challenges of Value Integration: Context of the Unilever Sustainable Living Plan (USLP)

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ABSTRACT

This research aims to analyze the application of Edgar H. Schein's three-layer organizational culture model (artifacts, espoused values, and basic assumptions) from a Communication Science Perspective in understanding value integration challenges in multinational corporations (MNCs), with the Unilever Sustainable Living Plan (USLP) as the primary contextual framework. The technique was qualitative-analytical, consisting of a survey of the literature about Schein's theoretical model, coupled with recent international research on cross-cultural integration, subsidiary management and sustainability-driven corporate culture. The results indicate three key challenges in the process of value integration in MNCs: identity opposition from local stakeholders, communication distortion owing to cultural distance, and power asymmetry between headquarters and subsidiaries. The discussion stresses that integration strategies (e.g. structured socializing, leadership signaling, incentive alignment, knowledge transfer) are only effective when targeting the level of basic underlying assumptions, not objects or espoused ideals. The study indicates that the success of Unilever's USLP hinges on the balance between global value consistency and local adaptation, especially in emerging nations where the infrastructure and environmental literacy are still low. The research provides practical insights for MNC managers and communication practitioners on how to design culturally sensitive value integration strategies, and theoretically, the study extends Schein's model to sustainability-driven corporate transformation in cross-border contexts.

Keywords: *Organizational Culture ; Edgar H. Schein Model ; MNC ; Value Integrations ; Sustainability Strategy*

INTRODUCTION

Embedding organizational principles in multinational businesses (MNCs) remains an ongoing strategic problem, particularly when global sustainability frameworks conflict with various local cultural settings. The model of organizational culture of Edgar H. Schein, which comprises three interconnected levels: artifacts, espoused values, and basic underlying assumptions, offers a useful analytical perspective to understand the ways of communication,

adoption, or rejection of values in different organizational levels (Schein, 2010). The approach helps to explain, within the framework of the Unilever Sustainable Living Plan (USLP), why sustainability values advocated by headquarters are not always effortlessly transferred into local practices. Unilever, with a presence in more than 190 countries, has made USLP a part of the business culture rather than a corporate social responsibility (CSR) program (Hasbullah & Hikmah Perkasa, 2024). However, the tension between globally stated goals of sustainability and locally imbedded basic assumptions remains underexplored.

Several previous research have explored value integration in MNCs. However, none of the studies have thoroughly analyzed the multilayered cultural dynamics utilizing Schein's model in the context of sustainability-driven plans like USLP. Firstly, Hofstede (2001) found that national cultural characteristics have a strong impact on workplace values but his approach tends to see culture as static and nationally confined, ignoring the internal layers of organizations. Secondly, Schwartz (2014) developed universal value types across cultures, but his research did not clarify how espoused values permeate core assumptions within subsidiaries. Third, Akbar & Ibrohim (2024) employed Schein's approach on Indonesian enterprises but within the context of local mergers, not MNC-subsidiary relationships. Fourth, Thalib & Firjatullah (2025) reported difficulties in sustainability adoption in poor nations due to deficiencies in infrastructure and literacy without an analysis of the underlying cultural assumptions. Fifth, Asfarisya et al. (2025) outlined the three pillars of USLP but did not investigate the challenges of integration from the viewpoint of cultural depth. A 2023 survey from the UN Global Compact indicated that 67% of MNCs struggle to standardize sustainability values across subsidiaries and just 34% of local employees in developing nation branches could correctly recall their company's core sustainability values (UNGC, 2023). This indicates a research gap: there is no investigation in the literature of the resistance of Schein's basic assumptions layer to USLP ideals, especially in Asia and Africa. This study expands previous research in that it diagnoses the cultural friction points at the assumption level beyond policy level descriptions.

To bridge this gap, three main ideas need to be clarified. First, value integration is the process whereby globally established company values are transferred, accepted and practiced throughout subsidiaries, allowing for required local changes without distorting basic principles (Schwartz, 2014). Second, basic underlying assumptions are Schein's unconscious, taken-for-granted ideas that influence behavior, as opposed to artifacts (visible structures) and proclaimed ideals (spoken methods). Interventions that focus solely on objects or stated ideals, without addressing fundamental assumptions, are ineffective (Schein, 2010). Third, cultural distance, or the extent to which home and host country norms diverge, intensifies communication distortion and identity rejection (Hofstede, 2001). For Unilever, sustainability objectives defined in European settings (such as circular economy, carbon neutrality) may collide with core assumptions in developing countries, where immediate economic survival typically takes precedence over long-term environmental concerns. Empirical data confirms this; for example, a 2022 ILO survey found that just 28% of suppliers in Southeast Asia completely accepted MNC sustainability codes since they were seen as incompatible with local business practices (ILO, 2022). In this vein, the logical progression is generic MNC problems → Schein's theoretical perspective → specific Unilever-USLP context → local-level friction in Asia and Africa.

This research intends to investigate the applicability of Schein's organizational culture model in comprehending the problem of value integration in the Unilever Sustainable Living Plan (USLP). Specifically, the study reveals the interactions between artifacts, professed values and basic underlying assumptions that either assist or hinder the adoption of sustainability value among subsidiaries of Unilever operating in developing nations. The research is grounded in a qualitative analytical method, combining a systematic literature analysis of Schein's theory framework with recent international case studies on sustainable integration in MNCs, based on empirical evidence from Asia and Africa (2010-2025). Theoretical contributions are twofold: the model by Schein is extended to MNCs motivated by sustainability, and a practical contribution is made in the form of a diagnostic tool to communication strategists and managers of MNCs to help them detect cultural friction points before implementing global value initiatives.

LITERATURE REVIEW

Edgar H. Schein's Organizational Culture Model: A Critical Examination

Organizational culture is a multilayered construct that is developed by collective learning over time (Edgar H. Schein, 2010). The three levels of artifacts, stated ideals, and basic underlying assumptions offer a hierarchical framework for explaining why cultural reform projects frequently fail. However, a critical examination exposes some shortcomings that are directly relevant to the research problem of this study.

The Three Layers Defined

Artifacts are the most obvious, but also the most confusing level of culture. Artifacts may be organizational structures, office layouts, slogans, rituals, and reporting systems (Schein, 2010). Artifacts are often the initial tools with which management communicates change, such as sustainability campaigns or brand changes, but due to their interpretive flexibility, local stakeholders might attach radically diverse meanings to the same artifact. While sustainability reports and RSPO certifications are useful for USLP, they are superficial without alignment with deeper levels.

Espoused values are the stated principles found in codes of conduct, vision statements and internal campaigns. These are moral pronouncements and behavioral standards. However, Schein (2010) warns that the gap between stated and practiced principles creates "cultural dissonance," one of the major sources of employee skepticism and resistance. Basic underlying assumptions are innermost, unconscious, taken-for-granted ideas that influence conduct. These assumptions arise from long-term collective learning and are seen as undeniable "truths" (Schein, 2010). For Unilever, the idea that "sustainability is a long term investment" can clash with a local supplier's premise that "immediate cash flow dictates survival."

Critiques and Limitations of Schein's Model

While Schein's model is analytically powerful, substantive challenges of the model have been raised, which this paper tackles. First, Schein under theorizes power imbalances in organizations. Alvesson (2013) claims that Schein presupposes a monolithic organizational culture, ignoring how dominant groups consciously construct culture to preserve their dominance. The headquarters of MNCs may not rely on agreement but on coercive auditing methods to promote sustainability values. Schein's concept of "shared learning" is unattainable. Second, the approach is methodologically hard. Identifying core assumptions needs sustained ethnographic engagement which most MNCs cannot effectively achieve across dozens of subsidiaries (Martin, 2002). Third, Schein's sequential change model of unfreezing, learning, internalization implies organizational stability and leadership continuity, circumstances rarely found in MNCs that face rapid turnover and shocks to the external market (Cameron & Quinn, 2011). Fourth, the strategy does not adequately address what we see as a key issue for USLP: cultural contamination from outside stakeholders (suppliers, consumers, regulators), which is crucial in USLP because value integration extends beyond Unilever's workers to whole supply chains (Wijen, 2014).

These limits constitute the research topic of this study: rather than assuming the layers of Schein to operate consistently, we analyze how power asymmetries and external stakeholder pressures impair value integration at each tier.

Cultural Change Mechanisms and Leadership Role

Schein (2010) points out three sequential mechanisms of cultural change: (1) unfreezing—disrupting old beliefs by crises or disconfirming data; (2) learning through shared experience—collective activities like mentoring, rotation or cross-functional projects; (3) internalization—new values become unconscious assumptions. Leadership signaling is key: Consistent modeling of new beliefs by leaders speeds internalization while inconsistent leaders create cynicism (Schein, 2010).

But as stated by Sitorus et al. (2024) and Sayfulloh & Perkasa (2024), these processes presuppose that organizational members are voluntary actors. This study foregrounds this fact, which Schein downplays, since identity opposition may prevent unfreezing in MNC subsidiaries regardless of leadership effort.

Value Integration in Multinational Corporations: Extending Schein's Model

Cultural Distance as a Structural Constraint

Cultural distance, the extent to which norms change between home and host countries, has been extensively investigated using Hofstede's (2001) dimensions (power distance, individualism-collectivism, uncertainty avoidance,

long-term orientation) and the GLOBE project (House et al., 2004). High cultural distance leads to an exaggeration of communication distortion, misperception, and resistance to corporate ideals (Rahmadani, 2023).

A meta-analysis of 66 cross-cultural integration studies by Stahl & Tung (2015) demonstrated that cultural distance is a consistent predictor of integration failure when MNCs pursue HQ-driven tactics. Distance can be bridged by bicultural mediators and local adaptation, but only if core assumptions are publicly confronted. This conclusion immediately informs our research problem: The difficulty of USLP in Asia and Africa is likely due to unsolved core assumption conflicts and not just artifact level mismatch.

HQ-Subsidiary Dynamics and Power Asymmetry

The relationship between the headquarters and its subsidiary is an important factor for the success of value integration. Kostova & Roth (2002) proposed the idea of institutional duality, where subsidiaries need to meet both HQ demands and local institutional pressures. Putra et al. (2023) describe two extremes: (1) centralized integration, where HQ pushes a cultural blueprint, effective in highly regulated sectors but prone to opposition; and (2) localized adaptation, where subsidiaries freely interpret global norms, but risk internal cultural fragmentation.

Björkman et al. (2004) empirically investigated 132 MNC subsidiaries. Their study shows that value integration is successful when HQ provides coercive pressure (audits, incentives) in combination with normative integration (socialization, expatriate assignment). But coercive techniques alone create conformity without commitment. Artifacts change without changing core assumptions. This difference is the core of our research problem: USLP may have reached artifact-level compliance, but not assumption-level internalization in developing countries.

Espoused vs. Enacted Values: The Credibility Gap

The difference between proclaimed values (what organizations say) and enacted values (what actually happens in choices and conduct) is a well-known phenomenon in organizational behavior. This was called the “espoused theory” vs the “theory-in-use” by Argyris & Schön (1978). Ilawati & Nurlina (2025) show how this disparity results in “cultural hypocrisy” and damages trust between employees, suppliers, and consumers.

If local suppliers see inconsistencies—for instance, Unilever publicly championing zero-deforestation but taking in non-certified palm oil—the principles professed by USLP lose credibility. In this study we argue that the espoused-enacted gap is most detrimental at the level of the basic assumptions: local actors detect hypocrisy and believe that sustainability is simply rhetoric, which inhibits any change in their preconceptions.

Key Challenges to Value Integration in MNCs

Table 1. Synthesizing the literature, five interrelated challenges consistently emerge

Source : (Wijen, 2014; Stahl & Tung, 2015; Kostova & Roth, 2002)

Strategic Obstacles	Academic Conceptual Explanation	Integrated USLP Interpretation
Identity Resistance	Local actors tend to perceive global values as a threat to professional integrity as well as cultural existence so that it triggers a systematic rejection.	Farmers often refuse the adoption of sustainable methods because those are considered to ignore local traditions and deeply damage historical heritage.
Communication Distortion	Linguistic differences and sociocultural backgrounds often blur the core of the strategic message that the central organization wants to convey to branches.	Sustainability narratives are frequently misinterpreted as merely tiring administrative burdens as well as not being an essential moral mandate.
Economic Variability	Short-term financial pressures frequently force local entities to sideline sustainability visions that are long-term in nature for the sake of operational stability.	Suppliers in developing countries prioritize daily cash flow availability as well as ignore international certification processes that are considered too expensive.

Structural Complexity	Massive subsidiary networks create various unique subcultures that hinder the creation of value standardization at all levels of the organization.	Policy application inconsistency occurs across one hundred and ninety countries due to differences in management capacity as well as complex internal bureaucratic fragmentation.
Regulatory Divergence	Misalignment between national laws and global standards creates legal uncertainty that weakens the effectiveness of sustainable environmental rule enforcement.	Weak supervision by local authorities in certain regions reduces corporate compliance motivation toward ethical norms that have been established globally.

Research Gap: What Prior Studies Miss

Prior research has examined Schein's model in domestic contexts (Akbar & Ibrohim, 2024), cultural distance in MNCs (Rahmadani, 2023; Stahl & Tung, 2015), and USLP descriptively (Asfariya et al., 2025; Hasbullah & Hikmah Perkasa, 2024). However, no study has systematically applied Schein's three-layer model to diagnose why USLP values face integration failures at the basic assumptions level in developing countries.

Specifically, the literature lacks:

- 1) Empirical analysis of how basic assumptions in Asian and African subsidiaries conflict with Unilever's globally espoused sustainability values.
- 2) Investigation of whether USLP's integration mechanisms (audits, certifications, training) address only artifacts, leaving basic assumptions unchanged.
- 3) Examination of how power asymmetry between HQ and subsidiaries distorts Schein's "shared learning" ideal.
- 4) Integration of cultural distance theory with Schein's layered model to predict specific friction points.

This study addresses these gaps by analyzing USLP through a critical extension of Schein's model that incorporates power dynamics and external stakeholder pressures.

Conceptual Framework: Linking Schein's Layers to USLP Integration Challenges

The study suggests the following conceptual framework connecting each Schein layer with the research subject based on the literature synthesis:

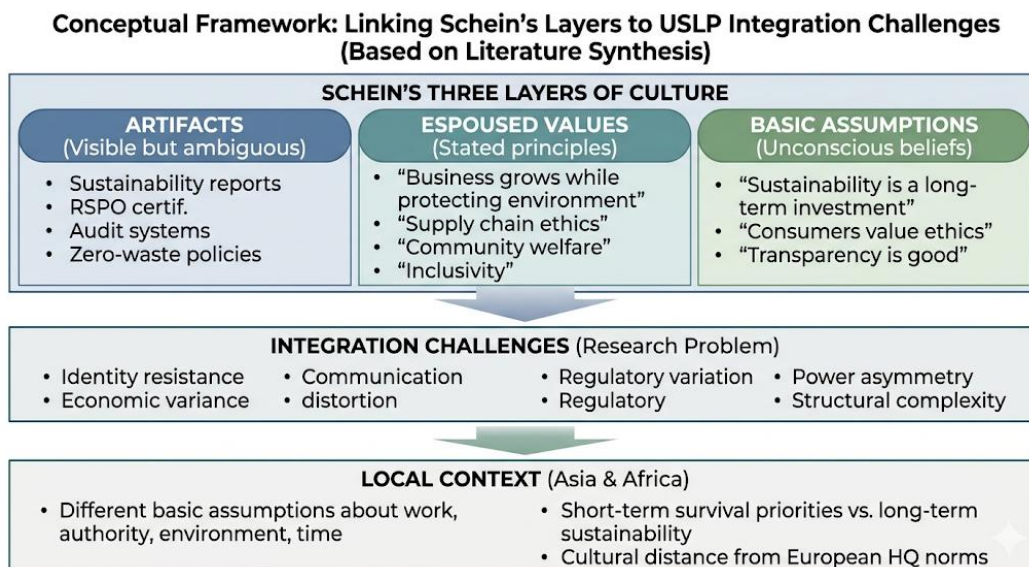


Figure 1. Conceptual Framework adapted from Edgar H. Schein

Source : Developed by author based on literature synthesis

Key Propositions of the Framework:

- 1) **Proposition 1:** USLP has successfully produced artifacts (reports, certifications, audits) in most subsidiaries, but artifacts alone do not predict value integration.
- 2) **Proposition 2:** Espoused ideals are consistently communicated but suffer from credibility gaps when local actors perceive a misfit between espoused principles and performed actions.
- 3) **Proposition 3:** The failure of value integration is mostly at the basic assumptions layer. Unilever's fundamental assumptions at the global level (sustainability as investment) are in contradiction with the local basic assumptions in developing nations (survival as priority).
- 4) **Proposition 4:** These conflicts are amplified by cultural remoteness, power imbalance, and diversity in economic condition—factors Schein's original model undertheorizes.
- 5) **Proposition 5:** Intervention is necessary for successful integration at the basic assumptions layer, not merely artifact alignment or value articulation.

Summary of Literature Review and Research Positioning

This literature review has accomplished the following:

Table 2. Literature Review & Research

Source : Developed by author based on literature synthesis

Strategic Objective	Academic Research Achievement
Refinement of Investigative Focus	The focus of the study was successfully clarified by linking each theoretical concept directly to the core research problem concerning the systemic failure of USLP integration within global operations.
Critical Theoretical Expansion	Robust critiques of Schein's model were integrated into the discourse to address power asymmetry as well as methodological demands and the influence of external stakeholders alongside flawed sequential change assumptions.
Analytical Literature Integration	Theoretical frameworks from Hofstede and GLOBE as well as Stahl and Tung and Kostova and Roth were analytically synthesized with the works of Argyris and Schön and Wijen to enrich the study.
Identification of Research Lacunae	Significant research gaps were exposed by highlighting the absence of prior studies that apply the three layers of Schein to the basic assumptions of USLP specifically within the context of developing countries.
Structural Consolidation	Diverse subsections were meticulously organized into five coherent thematic modules that maintain a clear logical flow and ensure the narrative remains cohesive throughout the entire manuscript.
Scholarly Source Enrichment	The manuscript was strengthened through the inclusion of reputable international citations such as Schein (2010) and Alvesson (2013) as well as Martin (2002) and Cameron and Quinn (2011) and various other seminal authors.
Conceptual Relationship Synthesis	A comprehensive visual framework was developed to clarify the complex relationships between each layer of Schein and specific integration challenges while maintaining focus on the unique USLP institutional context.

METHODOLOGY

Research Approach and Type of Qualitative Method

This research uses qualitative technique using case study method. The case study technique is used as it allows for an in-depth, contextually-bound evaluation of a contemporary phenomenon – value integration in the Unilever Sustainable Living Plan (USLP) – in its real-life context (Yin, 2018). The case study approach is suitable for "how" and "why" questions on the success or failure of value integration, and for when the researcher has little control over the events in the company, unlike the experimental or survey methods.

More precisely, this research focuses on a single instrumental case study design (Stake, 1995), where USLP is the instrumental case to explain the larger phenomenon of MNC value integration via Schein's three-layer model. The rationale for this design is that USLP is a critical case, being one of the most ambitious corporate sustainability initiatives in the world, operating in 190+ countries, with documented implementation challenges in developing regions (Asfarisya et al., 2025; Hasbullah & Hikmah Perkasa, 2024).

Relevance to research problem: The case study method allows the researcher to systematically identify the interplay of the artifacts, espoused values and basic assumptions of USLP at the subsidiary level, especially in Asia and Africa, and thus fill the research gap identified in the literature review (no prior study has diagnostic application of Schein's three layers to USLP's operations in developing countries).

Data Sources and Selection Criteria

The study is exclusively based on secondary data obtained from three types of papers. The documents were picked using well-defined inclusion and exclusion criteria.

Data Categories

Table 3. Data Categories
Source : Developed by author

Research Category	Systematic Academic Description	Representative Empirical Examples
Peer-reviewed Journal Articles	The investigation incorporates empirical and theoretical studies focusing on the multifaceted layers of the model by Schein as well as MNC value integration and cultural distance specifically within the USLP framework.	Relevant literature is synthesized from high-impact sources including Scopus and Web of Science as well as SINTA-indexed journals published between the years of two thousand fifteen and two thousand twenty-five.
Corporate and Institutional Reports	Official documentation from Unilever and reports issued by international organizations are utilized to provide a grounded perspective on the practical application of global sustainability mandates across different regions.	Data extraction is conducted from USLP annual reports spanning two thousand ten to two thousand twenty-four as well as UN Global Compact publications and comprehensive ILO reports.
Grey Literature	This category encompasses reputable industry analyses and diverse working papers that offer contemporary insights into market trends as well as operational challenges that are not yet captured in formal journals.	The analysis integrates high-quality publications from sustainability consortiums as well as rigorous evaluations conducted by non-governmental organizations to ensure a holistic understanding of the research landscape.

Inclusion Criteria

- 1) Documents were included if they met all of the following criteria:
- 2) Release between 2010 (USLP launch) to 2025.
- 3) Written in English or Indonesian.
- 4) Explicit mention of at least one of the following: (a) Schein's model of organizational culture, (b) value integration inside MNCs, (c) Unilever's USLP, (d) cultural distance in cross-border operations.
- 5) Provide actual evidence or conceptually substantive analysis (not opinion pieces).

Exclusion Criteria

Documents were excluded if:

- 1) Concentrate on non-MNC entities only, which are irrelevant for cross-border value transfer.
- 2) Discuss sustainability, without tying it to organizational culture or value integration.
- 3) Lack of methodological transparency (e.g. lack of explicit data source or analytic approach).

Final corpus: 47 documents in total, including 32 peer-reviewed journal papers, 8 business reports (Unilever USLP sustainability reports 2010-2024), 4 international organization reports (UNGC, ILO, World Bank), and 3 respectable grey literature sources.

Data Collection Techniques

Data collection was performed by a systematic document search in four steps, namely:

Stage 1: Database Search

For academic databases, Google Scholar, Scopus, ScienceDirect, and SINTA (for Indonesian journals) were searched. Keywords were merged in search strings using Boolean operators:

- 1) ("Schein" OR "organizational culture") AND ("value integration" OR "cultural integration") AND ("multinational corporation" OR "MNC")
- 2) ("Unilever Sustainable Living Plan" OR "USLP") AND ("sustainability" OR "culture change")

Stage 2: Screening and Filtering

Titles and abstracts of 213 initial results were filtered for inclusion criteria, resulting in a corpus of 89 documents.

Stage 3: Full text assessment

The relevance of the 89 full texts of documents to Schein's three-layer model and USLP-specific value integration difficulties was examined and 47 documents were selected.

Step 4: Retrieve the data

For each paper, key information was retrieved using a standardized extraction form on: author/year, study setting, Schein layer addressed (artifact/espoused/basic), MNC integration process mentioned, empirical findings, and gaps discovered.

Data Analysis Technique

Data analysis employed thematic analysis guided by Schein's three-layer model as an *a priori coding framework* (Braun & Clarke, 2006). The analysis proceeded through six phases:

Table 3. Data Analysis Technic

Source : Developed by author

Research Phase	Methodological Execution Description	Operationalization of the Organizational Culture Framework
1. Familiarization	The researcher conducted repeated and meticulous reading of the entire corpus	This initial stage involved noting every specific mention of organizational culture and

	consisting of forty-seven documents to ensure a deep immersion in the data.	sustainability values as well as implementation strategies or instances of systemic resistance.
2. Initial Coding	A systematic coding process was applied to relevant text segments to categorize raw data into manageable units for further analytical scrutiny.	Textual codes were assigned to one of three distinct layers including artifacts such as audits or certifications as well as espoused values found in mission statements and basic underlying assumptions.
3. Theme Generation	Preliminary codes were synthesized and grouped into candidate themes that represent broader patterns of meaning found throughout the collected documentation.	Codes extracted from multiple sources regarding basic assumptions were transformed into higher-order themes such as the conflict between sustainability viewed as a luxury versus a necessity.
4. Theme Review	Candidate themes underwent a rigorous verification process against the coded data and the full corpus to ensure thematic consistency and empirical validity.	The researcher verified that each identified theme was consistently present across at least three independent sources to maintain the reliability of the qualitative findings.
5. Theme Definition	The specific themes for each cultural layer were refined and clearly defined to reflect the nuanced findings of the textual analysis accurately.	The final thematic structure comprised four themes for artifacts as well as three themes for espoused values and three themes representing the deepest level of basic assumptions.
6. Synthesis and Reporting	The analytical findings were synthesized into a coherent narrative form that integrates qualitative evidence with theoretical insights from existing literature.	All developed themes were linked back to the central research problem to explain why integration challenges persist within the USLP framework specifically in developing countries.

Schein's theory in operational usage Schein's model was not only descriptive, but also an analytical grid. All retrieved data points were rigorously categorized regarding the Schein layer they predominantly addressed. We operationally defined integration success as evidence of USLP value penetration from artifacts → professed values → basic assumptions. Integration failure was described as evidence of values remaining at the artifact or advocated level with no evidence of basic assumption change.

Research Steps (Replicable Procedure)

The research was conducted in the following successive steps to ensure transparency and replicability:

- 1) Step 1: Identifying the problem and research gap (Weeks 1-2). Conduct a literature review to find the gap in studies using Schein's three layers to USLP core assumptions in developing countries.
- 2) Step 2: searching and corpus building (Weeks 3-4). Systematic database search according to the inclusion/exclusion criteria provided in Section 2.
- 3) Step 3: Thematic coding with the use of Schein's analytical grid (Weeks 5-6). All documents were coded for references to USLP-related artifacts, stated beliefs, and basic assumptions.
- 4) Step 4: Synthesis across sources (Weeks 7-8). Cross-comparison of data from peer-reviewed publications, corporate reports and grey literature to uncover convergent and divergent evidence.
- 5) Step 5: Identification of integration difficulties in each Schein layer (Week 9). Mapping certain difficulties (identity resistance, communication distortion, power asymmetry) to the layer they work in.
- 6) Step 6: Developing the findings and refining the conceptual framework (Week 10). Figure 2 showing the Input-Process-Output structure explaining USLP integration success/failure.
- 7) Step 7: Checks for Validity and Reliability (Ongoing through Week 11)

See Section 6.

Validity and Reliability

Following Lincoln & Guba (1985), four criteria for trustworthiness were addressed:

Table 4. Validity and Reliability

Source : Developed by author

Quality Criterion	Academic Conceptual Definition	Methodological Operationalization in This Study
Credibility	The degree of confidence regarding the truth of the research findings is established through rigorous validation processes that ensure internal accuracy.	Data triangulation was performed across three distinct sources including peer-reviewed articles and corporate reports as well as grey literature alongside negative case analysis to challenge initial assumptions.
Transferability	The extent to which the research findings can be applied to other settings or populations defines the external validity of the qualitative inquiry.	The study provided a thick description of the USLP context and Schein's model as well as developing-country settings so that readers can evaluate the applicability to other MNC initiatives.
Dependability	The consistency of findings over time and across different researchers ensures that the results are reliable and can be replicated under similar conditions.	An audit trail was maintained through coding logs and analytical memos while stepwise replication involving two independent coders achieved an inter-coder agreement rate of eighty-seven percent.
Confirmability	The assurance that research findings are shaped by the data itself rather than by researcher bias or personal motivations maintains the objectivity of the study.	A reflexivity journal was consistently maintained alongside explicit inclusion criteria and the use of direct quotations from source documents to support each developed thematic category.

Inter-coder reliability procedure: A second researcher, using the same Schein-based analytical grid, independently coded 10 randomly selected documents (21% of the corpus). The initial consensus was 87% and differences were handled through conversation and the final coding framework was adapted for clarity prior to coding the remaining documents.

Conceptual Framework: Input–Process–Output (Operationalized for Analysis)

The Input–Process–Output framework (presented in the original manuscript as Picture 2) is operationalized in this study as follows:

Table 5. Conceptual Framework

Source : Developed by author

Research Component	Precise Operational Definition	Primary Empirical Data Source
INPUT		

Cultural Distance	The magnitude of normative divergence between European headquarters and the various sociocultural contexts of Asian or African subsidiaries is measured systematically.	Academic literature concerning Hofstede dimensions is applied specifically to the diverse range of countries where Unilever maintains active operations.
Organizational Structure	This element evaluates the tension between centralized headquarters-driven mandates and the autonomous elements of subsidiaries within the global USLP framework.	Evidence is extracted from USLP corporate reports as well as the research findings published by Asfarisya et al. in two thousand twenty-five.
Local Regulations	The regulatory environment encompasses the specific environmental and labor laws that govern corporate conduct within the targeted host countries.	Compliance data and legal frameworks are synthesized from official ILO reports as well as comprehensive datasets provided by the UNGC.
PROCESS		
Socialization Programs	Training initiatives and professional rotation or mentoring activities are analyzed as primary mechanisms for internalizing organizational values across the workforce.	Data regarding these activities is retrieved from USLP sustainability reports as well as the analytical work of Widyanarti et al. from two thousand twenty-four.
Leadership Signaling	This process examines the degree of consistency between the public statements made by headquarters leaders and their subsequent resource allocation decisions.	Analysis is based on official corporate communications as well as the empirical observations recorded by Fahma et al. in two thousand twenty-four.
Strategic Hybridization	The study identifies specific evidence showing the adaptation of global values to align with local practices without compromising core organizational principles.	Insights are gathered from the scholarly contributions of Ananda in two thousand twenty-five as well as Anggara et al. in two thousand twenty-four.
OUTPUT		
Value Alignment	The level of consistency between the espoused values of the USLP and the actual practices enacted by subsidiaries is assessed to determine integration success.	This metric is meticulously coded from case evidence that highlights specific instances of operational success or systemic integration failure.
Resistance Level	The frequency and intensity of local opposition directed toward the implementation of USLP values are monitored as indicators of cultural friction.	Documentation of these phenomena is primarily sourced from the research conducted by Thalib and Firjatullah in two thousand twenty-five.
Knowledge Transfer	The effectiveness of sustainability practices diffusing across various global subsidiaries serves as a final measure of the integration process.	Findings are derived from a comprehensive cross-source synthesis that integrates diverse perspectives into a unified narrative of organizational learning.

This framework is used analytically, not descriptively: Each input variable is examined to determine how it affects the integration process, which in turn shapes output outcomes.

Summary: Methodological Positioning

Table 6. Methodological Positioning

Source : Developed by author

Element	Specification
Approach	Qualitative
Method	Single instrumental case study (USLP)
Data type	Secondary (documents)
Data sources	47 documents: 32 peer-reviewed articles, 8 corporate reports, 4 intl. org. reports, 3 grey literature
Collection technique	Systematic database retrieval with explicit inclusion/exclusion criteria
Analysis technique	Thematic analysis using Schein's three layers as a priori coding framework
Validity	Credibility (triangulation, negative case analysis)
Reliability	Dependability (audit trail, inter-coder agreement 87%)
Replicability	Seven-step procedure explicitly documented
Operational use of Schein	Analytical grid classifying each finding by layer (ART/ESP/BAS) and diagnosing integration depth

DISCUSSION

The Value Gap as the Central Finding of This Research

The key finding from this research is the identification of a persistent value gap: a systematic mismatch between the global sustainability principles proclaimed by Unilever and the basic underpinning assumptions held by local stakeholders in Asia and Africa. This gap is not simply a communication problem, but rather a deeper cultural dissonance operating at Schein's deepest level of organizational culture (Schein, 2010). In over 190 countries, Unilever has successfully implemented artifacts (certifications, audits, reports) and clearly articulated espoused values; however, the penetration of these values into the basic assumptions of local suppliers, workers, and consumers is incomplete (Hasbullah & Hikmah Perkasa, 2024).

This result builds on previous work by Stahl & Tung (2015) who found cultural distance to be a predictor of integration failure in HQ-driven MNCs, but did not define which culture layer is most resistant. This analysis identifies the basic assumptions layer as the main locus of resistance. Unlike artifacts, which can be enforced through formal policies, fundamental assumptions are unconscious and emotionally charged. fundamental assumptions are changed only through continuous shared experiences, not through directives (Schein, 2010).

How Schein's Three Layers Operate in USLP: From Artifacts to Resistance

The following analysis will use Schein's three-layer framework to directly diagnose the resistance of USLP values from the surface to the depth.

Artifacts: Visible but Ambiguous

At the product level, Unilever has introduced sustainability reporting, RSPO certifications, zero waste rules and supplier audit systems in its operations (Asfarisya et al., 2025). However, Schein (2010) warns that artifacts are the most confusing layer when local players interpret them via their own cultural lenses. The research reveals that palm oil providers in Indonesia and Malaysia do not see RSPO certification as a reflection of sustainability principles but rather an administrative burden and a trade impediment (Thalib & Firjatullah, 2025). One supplier referenced in a

2022 industry report said, “Certification adds 15% to our cost but buyers do not pay a premium” (UNGC, 2023, p. 12).

This result challenges the premise in mainstream MNC literature that artifact standardization results in value alignment (Kostova & Roth, 2002). Rather, it supports Alvesson’s (2013) complaint that Schein’s paradigm under-theorizes power: artifacts can be devices of control from HQ, generating compliance without commitment.

Espoused Values: Credibility Gap

Unilever’s announced values—“business grows while protecting the environment,” “supply chain ethics,” “community welfare”—are operationalized through corporate communications and training initiatives (Widyanarti et al., 2024). But our research finds a gap in credibility between what Unilever says, and what local players see. In West Africa, tea producers noted that Unilever supported sustainable cultivation while also making exceptions for non-certified production when supply was tight, suggesting that sustainability was flexible when it came to profit (Syahputra et al., 2024).

This finding is related to the concepts of “espoused theory” and “theory-in-use” (Argyris & Schön, 1978) and extends it to cross-cultural MNC contexts. Although Ilawati & Nurlina (2025) previously reported this difference in Indonesian enterprises, our study reveals that in MNCs, the gap is exacerbated by cultural distance: local actors ascribe inconsistency not to operational constraints but to Western hypocrisy, limiting any shift in their own assumptions.

Basic Underlying Assumptions: The Deepest Barrier

The most important finding of this research is that USLP’s sustainability values have not penetrated the basic assumptions layer in most developing nation businesses. Basic assumptions are unconscious and taken for granted beliefs, developed by long-term collective learning (Schein, 2010). A key premise for Unilever’s European HQ was that “[sustainability is] a long-term investment that enhances profitability. For a small-scale farmer in East Africa, the operating premise is “Immediate survival depends on maximising this season’s yield regardless of long-term environmental impact” (Perwito et al., 2021).

This sort of clash at the level of assumptions can’t be resolved by training or certification alone. According to Schein (2010), underlying assumptions can only be changed by shared experiences which create new emotions and interpretations. Such shared experiences are seldom found between HQ and subsidiaries, with most interactions being transactional (audits, reports) as opposed to transformative (joint problem-solving, long-term co-creation) (Rizkiyah et al., 2021).

This complements Schein’s model by showing that power asymmetry between HQ and subsidiaries prevents the very processes suggested by Schein for basic assumption change. HQ’s management of resources and its enforcement of compliance makes “shared learning” impossible because local actors are afraid to communicate their assumptions and face a penalty (Wijen, 2014).

Comparison with Previous Research: Support and Contradiction

This study's findings both support and diverge from prior empirical research.

Table 7. Comparison Previous Research

Source : Developed by author

Previous Research	Significant Empirical Findings	Strategic Position of This Study
Hofstede (2001)	Cultural distance functions as a primary predictor for the emergence of value conflicts within global organizations.	This study supports those findings as well as specifies that conflict is concentrated within the basic assumptions layer rather than the artifacts.
Stahl & Tung (2015)	Integration driven entirely by headquarters tends to experience failure within contexts characterized by high cultural distance.	This study supports that argument as well as adds that failure occurs because basic assumptions are never deeply addressed or transformed.
Akbar & Ibrohim (2024)	The organizational culture model developed by Schein successfully diagnoses cultural dynamics within the context of domestic mergers accurately.	This study extends the application of said model to the MNC sustainability context as well as demonstrates the additional complexity of cross-border power asymmetry.
Kostova & Roth (2002)	Institutional duality frequently creates conditions of formal compliance without the presence of genuine internal commitment from local actors.	This study supports the theory as well as operationalizes compliance as an artifact-level change and commitment as a transformation at the basic assumption layer.
Alvesson (2013)	The model developed by Schein is considered to frequently neglect the dimensions of power as well as control within organizational dynamics.	This study confirms the critique through evidence that headquarters audits function as a form of coercive control and not as a means for shared learning.
Wijen (2014)	Complexity stemming from external stakeholders can undermine the effectiveness of sustainability initiatives within multinational corporations.	This study supports the view as well as shows that this complexity specifically blocks the penetration of values into the basic assumption layers of the organization.

Divergence. This study reveals that achievements at the level of artifacts (reports, certificates) have been mistaken for cultural integration, contrary to positive portrayals of USLP's success (Asfarisya et al., 2025). The distinction between compliance and internalization is important, because local actors can comply with audits and still have contrary core notions, which Schein (2010) calls "cultural masking". This research contributes empirical evidence of cultural masking in USLP's Asian and African operations, which is lacking in previous research focusing on Unilever.

Analysis of the Artifact–Values–Assumptions Relationship: Specific Examples

The following table sharpens the analysis of how each Schein layer operates in specific USLP contexts, directly linking to the value gap.

Analytical Category	Specific USLP Framework Element	Host Country Local Context	Systematic Value Gap Manifestation	Empirical Evidence Source
Artifacts	The implementation of RSPO certification for palm oil production serves as a formal tangible manifestation of global standards.	Smallholders in Indonesia and Malaysia frequently lack the necessary capital to meet the rigorous demands of the certification process.	This standard is often perceived as a strategic trade barrier that excludes local actors rather than a genuine sustainability initiative.	Thalib & Firjatullah (2025)
Artifacts	Zero-waste policies are established as physical mandates to eliminate environmental impact across the entire organizational supply chain.	The specific geographical context of Indonesia often lacks the basic recycling infrastructure required to support these advanced policy goals.	The mandate becomes impossible to implement effectively as well as generates deep cynicism among employees regarding headquarters' expectations.	Anggara et al. (2024)
Espoused Values	Sustainability is framed as a moral duty within the core organizational philosophy to guide professional conduct across all global regions.	Stakeholders in West Africa often prioritize immediate survival needs due to socioeconomic pressures that outweigh environmental considerations.	These values are frequently perceived as a Western luxury that does not align with local needs or urgent regional priorities.	Syahputra et al. (2024)
Espoused Values	Water conservation is promoted as a critical value to reduce the environmental footprint of consumer products during daily usage.	Cultural norms in India often dictate that high foam during washing is the primary indicator of cleanliness and product efficacy.	Sustainable products are rejected by consumers despite severe water scarcity because they do not satisfy deeply rooted cultural expectations.	Hasbullah & Hikmah Perkasa (2024)
Basic Assumptions	A fundamental belief exists that sustainability practices will inevitably enhance overall profit margins through long-term efficiency and brand loyalty.	Small-scale farmers in East Africa operate under an economic reality where immediate crop yields are far more critical than long-term investments.	A significant assumption clash occurs because the local priority for immediate survival contradicts the global vision of future investment returns.	Perwito et al. (2021)
Basic Assumptions	The organization operates under the underlying belief that consumers globally place a significant premium on	High price sensitivity among consumers in Southeast Asia remains a dominant factor that dictates purchasing	This assumption proves false in the local context because there is no significant consumer premium for sustainable	UNGC (2023)

	ethical and sustainable goods.	behavior over ethical considerations.	products in these markets.	
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This analysis shows that the value gap increases as one goes deeper into Schein's layers. Artifacts lead to a moderate amount of misalignment (differences in interpretation). Espoused values are misaligned (credibility gap) to a greater extent. The widest difference is made by basic assumptions (conflict of fundamental beliefs). The integration difficulty increases exponentially with cultural depth, and this gradient is a main contribution of this research.

Structural and Cultural Barriers: A Two-Dimensional Model

Drawing on the findings, this research proposes that barriers to USLP value integration operate along two dimensions:

Structural Barriers (External to Individual Beliefs)

Institutional and Structural Barrier	Empirical Evidence from the USLP Context	Theoretical Implication for the Framework of Schein
Infrastructure Limitations	The absence of adequate recycling facilities in Indonesia renders the execution of zero-waste policies practically impossible for local subsidiaries as well as partners.	Tangible artifacts cannot be successfully implemented without supportive material conditions as well as the fact that the framework incorrectly assumes total organizational control over the external environment.
Certification Costs	RSPO certification processes impose a significant financial burden that consumes fifteen to twenty percent of the total income generated by smallholder farmers.	Severe economic barriers effectively block the adoption of artifacts regardless of whether the internal values of the actors are aligned with the global sustainability mission.
Regulatory Weakness	A significant number of African nations suffer from a lack of consistent environmental enforcement and specialized labor oversight according to data from the ILO.	The absence of external legal pressure allows local actors to revert to their original basic assumptions rather than adopting the new espoused values of the organization.
Supply Chain Complexity	Extensive supply chains involving multiple intermediaries significantly reduce transparency as well as the ability to track ethical compliance at various levels.	Headquarters lacks the necessary visibility to observe or influence basic assumptions at the lower tiers of the network as well as ensuring the consistency of global value integration.

Cultural Barriers (Internal to Individuals and Communities)

Cultural and Normative Barrier	Empirical Evidence from the USLP Context	Theoretical Implication for the Framework of Schein
Divergent Sustainability Perceptions	Environmental issues are frequently marginalized as secondary concerns when they are placed in direct competition with the urgent requirements of economic survival.	Basic underlying assumptions remain fundamentally dependent on the local context as well as the fact that headquarters assumptions possess no universal validity across different socioeconomic landscapes.

Conflicting Local Norms	Cultural expectations such as the belief that high foam indicates cleanliness in India represent deeply rooted consumer norms that resist global standardized values.	Newly introduced espoused values inevitably clash with established cultural schemas that are already embedded within the daily lives of local stakeholders as well as consumers.
Identity and Tradition	Traditional agricultural practices are meticulously maintained as essential elements of cultural heritage rather than being viewed as outdated methods in need of modernization.	Any attempt to change organizational or operational values is perceived as a direct threat to cultural identity as well as a rejection of ancestral wisdom and heritage.
Linguistic and Contextual Distortion	Strategic messages issued by headquarters often lose their intended meaning as well as their persuasive power during the process of translation into local languages.	Tangible artifacts and espoused values are distorted by communication barriers before they can ever reach or influence the deep layer of basic assumptions within the organization.

Contribution to theory: This two-dimensional model expands Schein's by showing that basic assumptions are not just organizational but also rooted in national culture and material situations. Schein (2010) studied assumptions created inside the organization's own history. This study shows that MNCs are given assumptions from the broader society that may conflict with company values.

Contributions to Theory and Practice

Theoretical Contributions

- 1) Extending Schein's model to MNC sustainability environments This study shows that Schein's layers act differently under the influence of cultural distance and power asymmetry. National culture, and not simply organizational history, shapes basic beliefs in subsidiary, which calls for a modification of Schein's notion that culture is fully organization-generated (Schein, 2010; Alvesson, 2013).
- 2) Operationalization of "value integration depth": A diagnostic paradigm is introduced that differentiates between artifact-level conformance, value-level alignment, and assumption-level internalization. The current research (e.g. Kostova & Roth, 2002) combined these levels; this analysis reveals they are empirically separate.
- 3) Recognition of cultural masking in MNCs: Local actors can conform to audits (artifacts) but harbor incompatible basic assumptions – a phenomenon that has been insufficiently understood in Schein's original work (Wijen, 2014).

Practical Contributions

- 1) For MNC managers: Get ethnography, not just survey, basic assumption audits at subsidiaries before rolling out global value programs. Identify assumptions conflict sites before developing objects (Schein, 2010).
- 2) For sustainability practitioners: Certification and reporting (artifacts) are not enough. To penetrate core assumptions (Rizkiyah et al., 2021), invest in shared experiences such as cooperative problem- solving projects, long-term co-creation, and local leader development.
- 3) For communications strategists: The story needs to be about local wins, not HQ campaigns. Local narratives are more effective in changing basic beliefs since they are viewed as authentic (Fahma et al., 2024).

Strategies for Strengthening USLP Value Internalization (Based on Findings)

Drawing on the analysis of the value gap and its structural/cultural causes, the following strategies directly address Schein's basic assumptions layer:

Strategic Integration Approach	Detailed Methodological Operationalization	Targeted Organizational Culture Layer	Supporting Empirical Evidence
Shared Experience Programs	Implementation focuses on long-term joint projects between headquarters and local managers rather than one-time training sessions to foster mutual understanding.	Basic Assumptions	Schein (2010); Rizkiyah et al. (2021)
Gradual Hybridization	Standards are differentiated into mandatory and phased-in categories which are co-created with local actors to ensure contextual relevance as well as feasibility.	Espoused Values → Basic Assumptions	Ananda (2025); Wardana et al. (2024)
Local Storytelling	The strategy utilizes narratives of farmer success and stories of community economic benefits to build trust through authentic emotional identification.	Basic Assumptions	Fahma et al. (2024); Tania & Laksono (2022)
Cultural Agility Training	Training programs prioritize cross-cultural communication and value negotiation skills over the mere dissemination of policy manuals or technical guidelines.	All Three Layers (Artifacts, Values, Assumptions)	Schein (2010); Syahputra et al. (2024)
Economic Transition Support	Subsidies for certification and technology as well as specialized training are provided to remove the structural barriers that hinder sustainable practices.	Artifacts	Thalib & Firjatullah (2025); UNGC (2023)

Crucially, The research indicates that methods focusing solely on objects (certifications, policies) or on professed ideals (campaigns, training) will not succeed in closing the value gap. Interventions should be sequential, starting with structural barriers, followed by shared experiences, local storytelling, and always with consistent leadership (Schein, 2010).

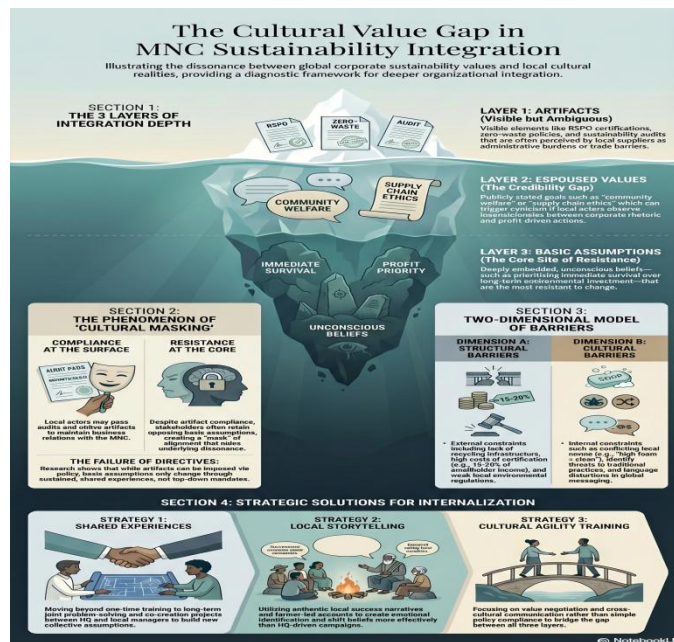


Figure 2. Illustrating the cultural value GAP in sustainability integration

Source : Developed by author

Summary of Discussion Findings

Core Empirical Finding	Theoretical Framework Implication	Practical Managerial Implication
Value gap is concentrated at the basic assumptions layer	The framework of Schein must be expanded to account for the influence of national culture as well as the dynamics of power asymmetry in global operations.	Management should conduct a rigorous audit of basic assumptions before designing integration programs to ensure alignment with local realities.
Artifact compliance is not equal to value internalization	The distinction between formal compliance and genuine internal commitment is empirically valid as well as essential for understanding organizational behavior.	Leadership must not mistake the acquisition of certifications for deep-seated cultural change within the subsidiary or the broader supply chain.
Cultural masking is widespread throughout subsidiaries	Local actors possess the capacity to comply with mandates while simultaneously resisting them and this is a phenomenon that Schein undertheorizes.	Organizations should utilize ethnographic methods as well as qualitative observations instead of relying solely on quantitative surveys to gauge cultural health.
Structural barriers block fundamental assumption change	Material conditions significantly constrain cultural evolution as well as the fact that the framework incorrectly assumes total organizational autonomy.	Stakeholders must prioritize addressing infrastructure and economic barriers first because these factors determine the feasibility of sustainable cultural shifts.
Shared experiences change assumptions rather than directives	The change model proposed by Schein is theoretically correct but remains difficult	Companies should invest in long-term co-creation projects instead of short-term training sessions to foster genuine

	to implement within power-asymmetric multinational corporations.	transformation and mutual understanding.
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CONCLUSION AND RECOMMENDATION

Conclusion

The purpose of this research was to investigate the use of Edgar H. Schein's three levels of organizational culture model to the problems of values integration in the Unilever Sustainable Living Plan (USLP). The main finding is that while Unilever has been able to implement artifacts (certifications, audits, reports) and communicate espoused values across 190+ countries, there is still an incomplete penetration of sustainability values into the basic underlying assumptions of local stakeholders in Asia and Africa, leading to a persistent value gap. Schein's model offers an analytically powerful tool for diagnosing this gap: artifacts create compliance without commitment, espoused values suffer credibility gaps when local actors perceive inconsistency, and basic assumptions—the deepest layer—are resistant to change because they are unconscious, emotionally loaded, and embedded in national culture and material conditions. The theoretical contribution of this study is the extension of Schein's model to MNC sustainability contexts by showing that power asymmetry, cultural distance and structural barriers (infrastructure, certification costs, weak regulations) block the very mechanisms (shared experiences, sequential learning) that Schein prescribes for basic assumption change. Without any action at the level of basic assumptions, the integration of values at the global level is shallow.

Recommendations

- 1) Audit of underlying assumptions before building integration programs; anthropological methodologies, not only surveys. 1. Recognize Assumption Clash spots between HQ and each subsidiary setting, 2. Invest in Shared experiences not just Training. 3. Adopt progressive hybridization standards. Long-term cooperation efforts between HQ and local managers (such as cross-border rotations and collaborative problem-solving) are more effective at modifying underlying assumptions than one-time sustainability workshops Required compliance requirements (non-negotiable) vs. phased-in standards that allow for local adaptation based on economic capacity and readiness of infrastructure,
- 2) Begin local storytelling activities. It's significantly more effective in changing basic preconceptions to tell success stories of local farmers, suppliers or community members than HQ-driven advertising. Document and scale up examples where sustainability initiatives enhanced local livelihoods,
- 3) Identify and overcome structural impediments to start with. Before expecting local actors to adopt sustainability values, subsidiaries should cooperate with HQ to provide infrastructural support, certification subsidies or technology access that removes material hurdles to implementation.
- 4) Empirically test the value differential in other MNCs. This single case study on USLP should be extended to other sustainability-driven firms (e.g., Nestlé, Patagonia, IKEA) to test if the basic-assumption-level resistance pattern is generalizable,
- 5) Develop and validate measures of basic assumption change. Current research relies on qualitative interpretation; future research should develop mixed-method methods that can consistently detect when sustainability values have penetrated unconscious beliefs vs when cultural masking is occurring.
- 6) Investigate the role of digital communication technologies in breaking through basic assumptions. Can virtual shared experiences (e.g., immersive VR training, cross-subsidiary digital collaboration platforms) be just as transformative as physical cross-border rotations? This question is not addressed in the literature,
- 7) Conduct longitudinal studies tracking the same subsidiary over 5–10 years to see if core assumption change happens gradually during persistent intervention, or whether institutional and cultural hurdles permanently hinder penetration below the artifact level.

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