

Review

Sustainability in the United States and China: A Cross-Country Comparison of the Literature

Jorge Delgado ¹, María del Carmen Triana ^{2,*} and Mzamo Mangaliso ¹¹ Isenberg School of Management, University of Massachusetts, Amherst, MA 01003, USA; jrdelgado@umass.edu (J.D.)² Owen Graduate School of Management, Vanderbilt University, Nashville, TN 37203, USA

* Correspondence: maria.triana@vanderbilt.edu

Abstract

Sustainability research has seen tremendous growth as a field of study in recent years, evolving and changing in scope along the way. In this review, we track the growth and development of sustainability from 1980 to 2024 within the academic literature, utilize a comparison of works conducted with U.S.- and Chinese-based samples to demonstrate how different countries may influence sustainability practices, and outline possible areas for future research on this topic. As the largest economies in the world and the largest emitters of greenhouse gases, the U.S. and China can have a substantial impact on reducing climate change if they commit to sustainability. Articles for this review were acquired using a Scopus search for titles containing “sustainability AND China” and also titles containing “sustainability AND United States”, with years set to 1980–2024. It was also supplemented by a Google Scholar search for studies based in the U.S. and China. This review provides an overall comparison of the two literatures on sustainability from the U.S. and China. Ethical implications of sustainability in the U.S. and China are discussed. It appears that China is clearly positioned to lead the world in clean energy production, both by installing sustainable energy domestically and by selling such technology (e.g., solar) to other countries, because the Chinese government has prioritized this effort. The U.S. has made progress on the clean energy front, but that progress varies depending on the level of commitment from the federal government and may need to be driven by market and consumer demand. We hope that this review will aid in stimulating further investigation to advance the underlying research streams that we identify in this review, along with broadening the focus of sustainability to the global scale.

Keywords: sustainability; corporate social responsibility; ESG; international management

Academic Editor: Harris Wu

Received: 24 September 2025

Revised: 19 December 2025

Accepted: 20 January 2026

Published: 16 February 2026

Copyright: © 2026 by the authors.

Licensee MDPI, Basel, Switzerland.

This article is an open access article distributed under the terms and conditions of the [Creative Commons Attribution \(CC BY\)](https://creativecommons.org/licenses/by/4.0/) license.

1. Introduction

Given the prevalence of climate change manifesting in droughts, fires, flooding, and natural resource depletion, sustainability is a principal concern in the minds of both individuals and corporations [1,2]. In fact, Thiele (2024) indicates that “learning to live and work sustainably is arguably the greatest challenge of our time [3]”.

Although many of the concerns have remained constant, the concept of sustainability has evolved significantly since its inception [4]. Initially rooted simply in environmental conservation efforts, sustainability has expanded to encompass a broader set of concerns, including social equity and economic prosperity: “meeting the needs of the present without compromising the ability of future generations to meet their own needs” [5]. In recent

years, concepts such as Environmental, Social, and Governance (ESG), Corporate Social Responsibility (CSR), and the triple bottom line (people, profit, planet), and incorporating stakeholder [6–8] and shared value perspectives [9,10] have gained prominence as frameworks for both studying and advancing sustainability in business and society [11–14]. ESG criteria evaluate a company's performance across environmental, social, and governance dimensions, providing investors with insights into non-financial risks and opportunities [15]. CSR emphasizes the role of businesses in addressing social and environmental challenges, advocating for responsible business practices that create shared value for stakeholders [16], while still returning profits [17].

Despite the growing body of research on sustainability practices within each country, a significant gap persists in the literature: few studies offer a comprehensive comparative analysis of the evolution, implementation, and future directions of sustainability, CSR, ESG, and shared value creation between the two countries that contribute most to the sustainability problem: the U.S. and China. As sustainability challenges become increasingly global and interconnected, addressing this gap is critical to understanding how institutional, cultural, and policy differences shape corporate and societal approaches to sustainable development in the world's most influential economies [18–20]. We seek to address this gap by highlighting questions that the literature has not looked at with a comparative lens and examining the extant knowledge of the two independent streams of the literature. Therefore, we conduct this review to answer the following questions: What work is being accomplished in the area of sustainability in each of the two largest greenhouse gas-polluting countries? How is it similar or different, and what does this suggest for future work in this area in each distinct country? See Figure 1 for the number of sustainability-related articles published over time in the U.S. and China.

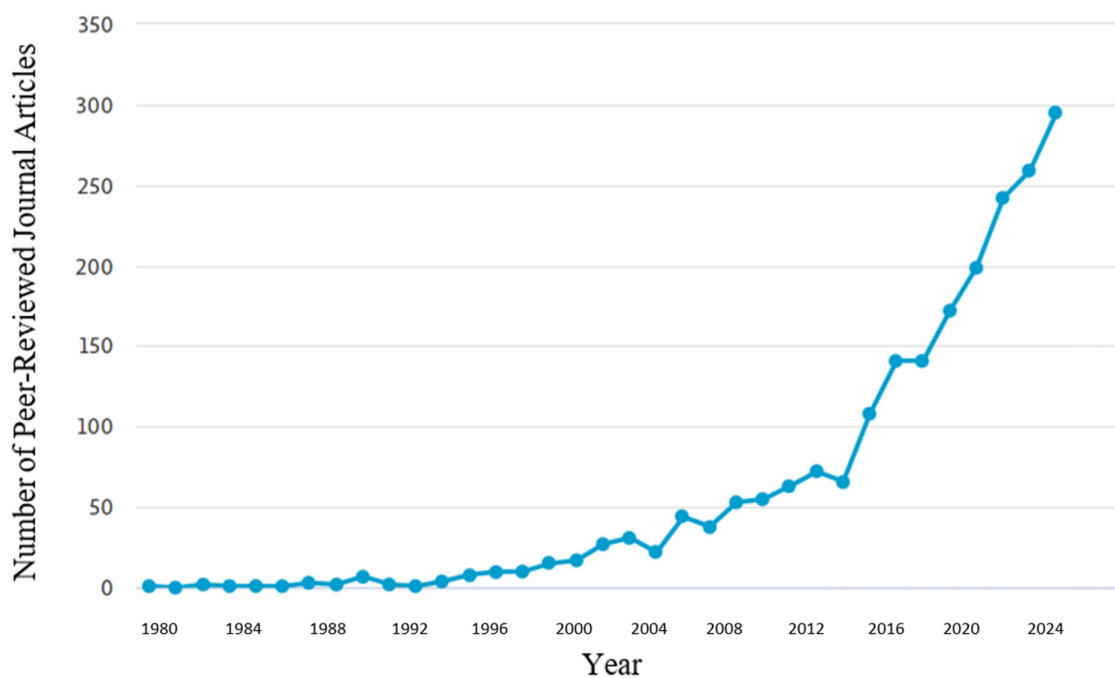


Figure 1. Visual representation of increasing interest in sustainability from 1980 to the present.

2. Methods and Review

This review takes an international approach, comparing China and the U.S. as the two largest economies in the world [20,21]. The world's largest emitter of greenhouse gases and a rapidly industrializing economy, China faces sustainability challenges related to pollution, resource depletion, and social inequality. Meanwhile, the United States is

an economic powerhouse with comparably more environmental regulations and sustainability initiatives [22,23], but it is still the world's second-largest emitter of greenhouse gases [24]. This review summarizes 2111 articles on sustainability in the U.S. and China from the scholarly academic literature and presents suggestions for future research that can advance sustainability studies in these countries. These articles were distilled from an initial general search in SCOPUS that searched over title, abstract, and keywords and included sustainability and some synonyms (e.g., circular economy, decarbonization, climate governance, CSR, ESG, SDGs, green finance, and resilience) within the date range 1980–2024. This yielded a result of $n = 150,381$ articles. These articles were then screened for titles containing “sustainability AND China” and also titles containing “sustainability AND United States,” including year restrictions for publications within our focus range of 1980–2024. In total, SCOPUS returned 2111 articles that satisfied this query. Figure 2 shows the PRISMA diagram that outlines our process. The SCOPUS database was used to produce the pie chart displayed in Figure 3, which indicates the fields in which the sustainability papers contained in our results, focusing on the U.S. and China, are published.

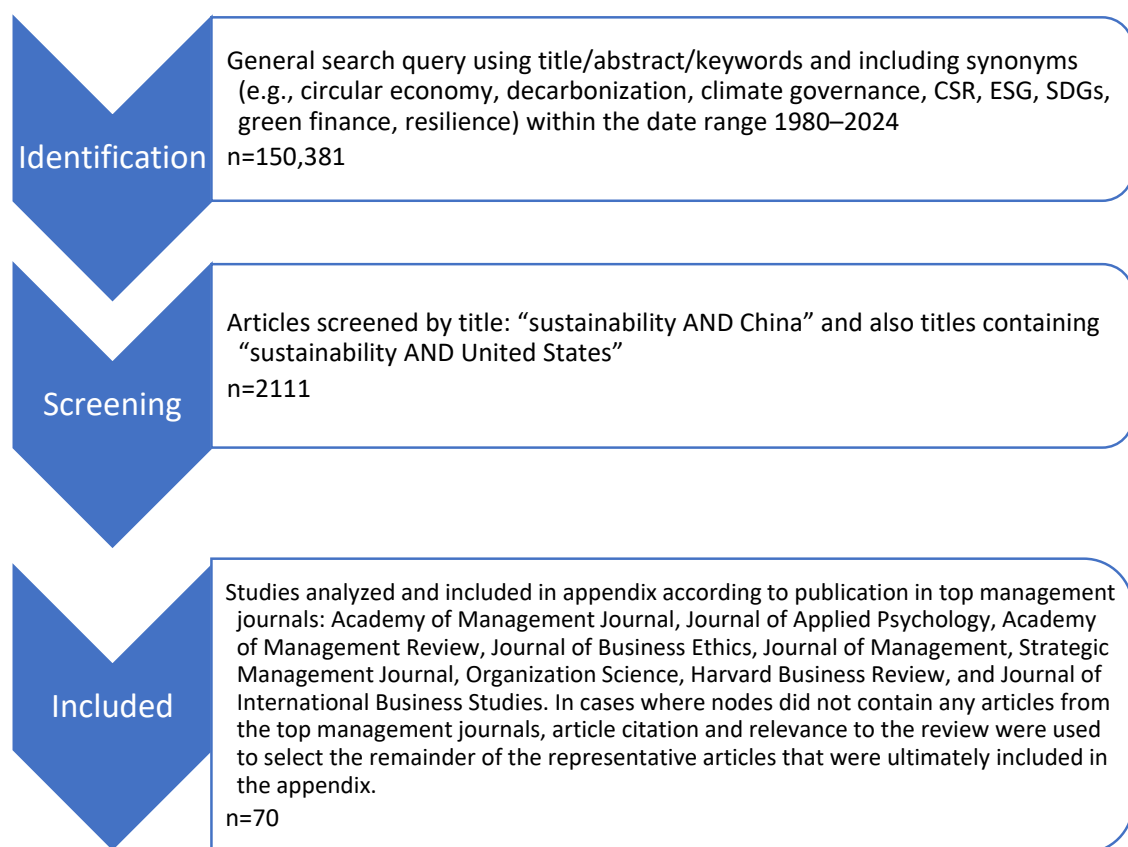


Figure 2. PRISMA diagram of article selection process.

Next, all 2111 citations were analyzed with VosViewer version 1.6.20 to find trends and similar groups of articles from which representative samples were selected. VosViewer is a software tool specifically designed to analyze and visualize bibliometric networks. It creates a map of the relationships between scientific publications, authors, journals, and keywords. Using VosViewer, a clearer understanding of the structure of the sustainability literature can be gained. In particular, VosViewer leverages citation data and co-occurrence relationships, such as co-authorships, co-citations, and keyword co-occurrences.

Peer-Reviewed Journal Article by Subject

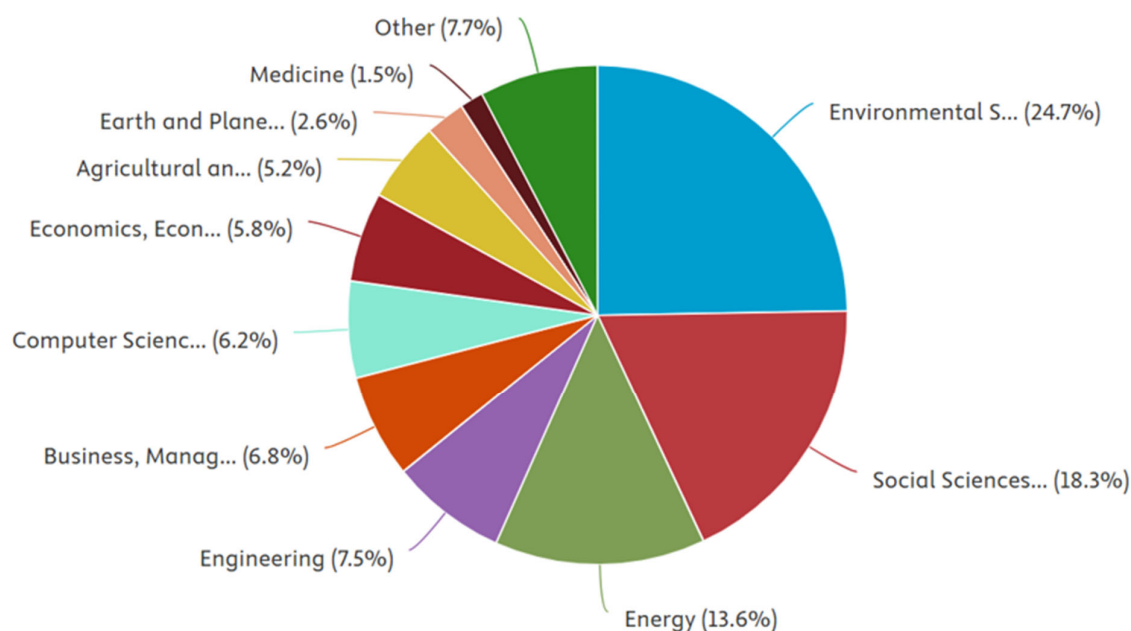


Figure 3. Representation of articles published about sustainability in the U.S. and China by discipline from 1980 to the present.

Because the analysis of 2111 articles would produce an unwieldy and long manuscript, VosViewer was employed to aggregate and analyze the metadata, including publication titles, abstracts, and keywords from research papers, and to present the trends in a visual map. Specifically, we exported all the data from the SCOPUS database and imported it into VosViewer, producing a map of the sustainability literature in the U.S. and China that fit the inclusion criteria discussed above. Figure 4 is this visual map. As visualized by the diagram, VosViewer returned 10 major nodes of related academic articles, from which approximately 7 articles were selected per node (for inclusion in Appendix A) as representative articles of each of the 10 nodes. VosViewer groups nodes visually by color coding. There are 10 major nodes represented in Figure 4, which indicates that there are 10 major sub-groups of articles within the academic literature surrounding sustainability in the U.S. and China. The 10 nodes were as follows: definitional elements of CSR/sustainability (theory and practice), benefits of CSR, factors that affect CSR, corporate social performance, sustainability and conservation, green product development/innovation/HRM, public qualities affecting sustainability, managerial influences on CSR/sustainability, barriers to sustainability, and methods to study sustainability.

Our next task was examining the articles within each node to determine which articles to select for inclusion in Appendix A. These articles would be representative of the larger node and would allow U.S. to capture the entirety of the academic literature on sustainability without needing to include all 2111 articles. Ultimately, article selection criteria for inclusion in Appendix A were that the article appeared in a top management journal and was representative of the node in subject and keywords (i.e., appeared in the node). Specifically, management journals used for inclusion were the *Academy of Management Journal*, *Journal of Applied Psychology*, *Academy of Management Review*, *Journal of Business Ethics*, *Journal of Management*, *Strategic Management Journal*, *Organization Science*, *Harvard Business Review*, and *Journal of International Business Studies*. In cases where nodes did not contain any articles from the top management journals, article citation and relevance

to the review were used to select the remainder of the representative articles that were ultimately included in Appendix A. One of the goals of this study was to offer future research directions for the sustainability management literature; for that reason, this study primarily included journals from the field of management. This study recognizes that this may offer a bias towards managerial outcomes and considerations rather than a primarily scientific lens.

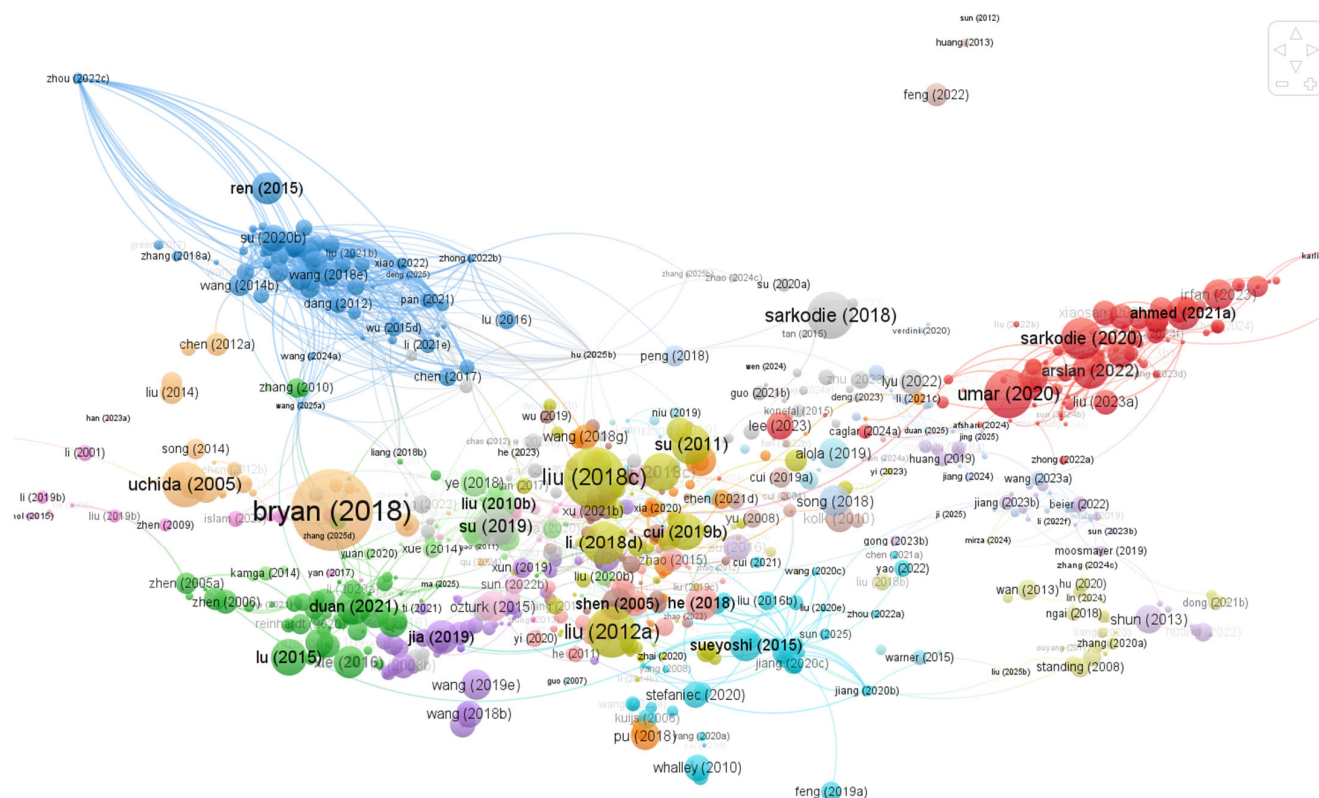


Figure 4. VosViewer citation diagram of sustainability-related articles in the U.S. and China.

In summary, VosViewer’s visual map of the academic literature on sustainability allowed for the identification of 10 major thematic nodes (defined above). These nodes were then examined individually, and approximately 7 articles from each node were selected for inclusion in Appendix A as representative of their respective nodes. Table 1 shows the 10 thematic nodes with the corresponding 7 articles assigned to each node. Finally, ethical implications of sustainability in the U.S. and China are discussed, including from a utilitarian perspective [25,26] and a deontological perspective [27].

Table 1. Thematic Node Core Content Table: Representation of thematic nodes with corresponding sample articles grouped by node.

Thematic Node	Articles Selected for Inclusion in the Appendix A
1. Definitional elements of CSR/sustainability (theory and practice)	Aupperle, Carroll, & Hatfield 1985 [28], Porter & Kramer 2006 [16], Porter & Kramer 2019 [29], Carroll 1991 [30], Epstein & Roy 2001 [31], Garriga & Melé 2004 [32], Crane, Palazzo, Spence, & Matten 2014 [33]
2. Benefits of CSR	Godfrey, Merrill, & Hansen 2009 [34], Porter & Kramer 2011 [10], Flammer 2022 [35], Kolk & van Tulder 2010 [20], Aguinis & Glavas 2012 [36], Matten & Moon 2018 [37], Paruzel, Klug, & Maier 2021 [38]

Table 1. *Cont.*

Thematic Node	Articles Selected for Inclusion in the Appendix A
3. Factors that affect CSR	Kolk, Hong, & van Dolen 2008 [39], Marquis & Qian 2014 [40], Reindl 2024 [41], Porter & Kramer 2002 [42], Chen & Bouvain 2008 [1], Bice 2015 [43], Carroll 1999 [44]
4. Corporate Social Performance	Ioannou, & Serafeim 2012 [45], Carroll 1979 [46], Wood 1991 [47], Dai, Du, Young, & Tang 2018 [12], Guo & Shen 2019 [2], Chang, Krueger, & Witte 2019 [48], Oh, Hong, & Hwang 2017 [49]
5. Sustainability and conservation	Bulkeley & Betsill 2013 [50], Hsu, Shen, Xu, Zhang, Liu, & Shiau 2021 [51], Zhang, Gao, Wu, & Liu, 2022 [52], Rugman & Verbeke 1998 [53], Rothenberg & Levy 2011 [54], Dunlap & Catton 1983 [55], Liu & Raven 2010 [56]
6. Green product development/innovation/HRM	Chang 2011 [57], Lin 2022 [58], Bansal & Roth 2000 [59], Arent, Wise, & Gelman 2011 [60], Renwick, Redman, & Maguire 2013 [61], Norton, Parker, Zacher, & Ashkansay 2015 [62], De Marchi, Cainelli, & Grandinetti, 2022 [63]
7. Public qualities affecting sustainability	Hensengerth & Lu 2018 [64], Guo & Bai 2019 [65], Liu, Zhang, & Bi 2012 [66], Levy & Kolk 2002 [67], Cooper, Stokes, Liu, & Tarba 2017 [18], Dunlap & Mertig 1995 [22], Goldman 2001 [68]
8. Managerial influences on CSR/sustainability	Hoffman 1999 [69], Egri & Herman 2000 [70], Hendry 2005 [6], Eccles, Krzus, Rogers, & Serafeim 2012 [71], Eccles, Ioannou, & Serafeim 2014 [72], Hart 1997 [73], Frooman 1999 [7]
9. Barriers to sustainability	Han, Cai, Oda, Zeng, Shan, Lin, & Liu 2021 [74], Pinkston & Carroll 1996 [75], Hashmi, Damanhour, & Rana 2014 [23], Kotsantonis, & Serafeim 2019 [76], Bansal & DesJardine, 2014 [77], Gómez-Bezares, Przychodzen, & Przychodzen 2016 [78], Nigri & Del Baldo 2018 [14]
10. Methods to study sustainability	Lubell, Feiock, & Handy 2009 [79], Khan, Serafeim, & Yoon 2016 [80], Dean & McMullen 2007 [17], Alhaddi 2015 [11], Kasper 2016 [81], Geissdoerfer, Savaget, Bocken, & Hultink 2017 [4], Moon 2022 [82]

2.1. Historical Overview—United States

Beginning in the 1980s, sustainability gained a formal and global definition, facilitated by the Brundtland Report [5]. It also gained traction in the academic community as it called attention to environmental issues in the United States, leading scholars to emphasize the concepts of sustainable development in terms of balancing economic growth with environmental protection and social equity. As a result, this decade saw increasing investigation into pollution control, resource conservation, and environmental policy, laying the foundation for future sustainability research [28].

In the 1990s, the extant literature on sustainability expanded to incorporate broader social and economic dimensions, reflecting a growing recognition of the interconnectedness between environmental, social, and economic systems. With this interconnectedness also came an integration of other literatures: scholars increasingly began adopting interdisciplinary approaches, integrating economics, sociology, and management theories into the discussion of sustainability. Corporate social responsibility (CSR) burst onto the scene in the 1990s as well, concentrating the focus of sustainability onto the role of businesses in addressing social and environmental challenges [30].

In the 2000s, the focus on sustainability made its way into the business sector, now with companies integrating sustainability considerations into their operations. This largescale adoption of sustainability at the firm level was spurred by factors such as stakeholder pressure, regulatory requirements, and market demand for ethical and environmentally responsible products [83]. Academic research in this decade focused on topics such as sustainable business models, corporate governance, and the business case for sustainability [49], along with employee attitudes and response [38,62].

Adoption of sustainability efforts worldwide had implications for internationalization efforts that had been ongoing for decades [84], as organizations sought to do business with suppliers and other business partners whose supply chains also valued sustainability efforts. In the wake of the adoption of sustainability at the corporate level, the 2000s also brought about a system to measure and track these sustainability efforts: environmental, social, and governance (ESG) measurements, reporting, and investing became prominent, giving rise to the sustainable finance literature (e.g., [78]). Investors increasingly sought to align their investment portfolios with sustainability goals, driving demand for ESG integration and impacting investing strategies [85]. Accordingly, the sustainability literature began exploring green finance, sustainable investing, and the integration of ESG criteria into investment decision-making; unfortunately, companies continued to prioritize economic returns over fully adopting these changes [75], or presented findings in a skewed manner [76].

From the year 2000 to the present, the shift in sustainability literature has moved from examining problems and concerns to actively seeking solutions. Climate change, biodiversity loss, and social inequality have been extensively studied [86–90]; now, sustainability scholars are exploring innovative approaches to sustainability, including circular economy principles, sustainable urban development, and regenerative agriculture [91–94], along with its integration into business strategy at the HR level [31,61]. They are also questioning the effectiveness of certain initiatives and accentuating the potential repercussions, such as greenwashing. The 2020s also experienced significant impetus from the COVID-19 pandemic, which further underscored the interconnectedness of human and planetary health, prompting renewed emphasis on resilience, equity, and sustainability in post-pandemic recovery efforts.

2.2. Historical Overview—China

Much as in the United States, sustainability in the 1980s in China can be summarized as a period of early environmental awareness. Before this, China was undergoing a period of rapid industrialization; therefore, environmental awareness and policy initiatives arose as a result of the large-scale and rapid environmental degradation of past decades. For example, the Chinese government established the State Environmental Protection Administration (SEPA) in 1984 to address pollution and environmental concerns [95]. Largely, however, this period was characterized by limited scholarly discourse primarily focusing on environmental protection and resource conservation.

In the 1990s, however, sustainability gained a large amount of impetus from the global community, which was highly emphasizing sustainability and environmental protection. Accordingly, Chinese policy discourse underwent a paradigm shift towards sustainability, as evidenced by the inclusion of environmental protection and resource conservation in the country's Five-Year Plans [96]. Sustainability scholars in China began exploring topics such as eco-industrial parks, ecological restoration, and sustainable urbanization, laying the groundwork for future sustainability research.

The sustainability initiatives continued into the 2000s and were expanded to include sustainability on an international scale. Specifically, the Chinese government prioritized

sustainable development in its policy agenda, launching initiatives such as the Circular Economy Promotion Law in 2008 [97]. Simultaneously, the literature on sustainability in China expanded to encompass topics such as green finance, sustainable infrastructure, and climate change mitigation, reflecting the country's growing role in global sustainability efforts.

Again, parallel to the United States, the 2000s in China brought the same emphasis on ESG principles and green practices that U.S.-based sustainability scholars studied. The government introduced policies to promote green innovation, renewable energy, and low-carbon development, including the establishment of the National Green Development Fund in 2016 [73]. The sustainability literature in China increasingly focused on topics such as corporate social responsibility (CSR), sustainable supply chains, and green technology innovation [98], reflecting a shift towards more holistic approaches to sustainability.

Finally, the sustainability literature within the last five years in China contains an urgent and action-oriented tone. Chinese sustainability scholars are exploring innovative solutions to mitigate environmental impacts, enhance resource efficiency, and promote sustainable consumption and production patterns [99]. The Chinese government has reaffirmed its commitment to sustainable development through initiatives such as the Belt and Road Initiative's Green Development Guidance and the Carbon Neutrality Action Plan, signaling a renewed focus on sustainability in China's post-pandemic recovery and long-term development strategy.

2.3. Sustainability in the United States

Much as the sustainability literature in the United States took off in the 1980s, policy development with environmental protection also gained traction in the 1980s. The passage of landmark laws such as the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) in 1980 and the Clean Air Act Amendments of 1990 laid the foundation for environmental protection and pollution control [100]. Moreover, institutional frameworks such as the Environmental Protection Agency (EPA) played a crucial role in enforcing environmental regulations and monitoring pollution levels [101]. During this period (1980–1990), cultural values in the United States began shifting towards greater environmental consciousness, particularly as a result of public concern over issues such as air and water pollution, hazardous waste disposal, and deforestation [55].

Continuing in the vein of the 1980s, the 1990s brought a more environmentally minded conservation approach focused on the future of sustainability at multiple levels of government. For example, during this time, the President's Council on Sustainable Development's report "Sustainable America: A New Consensus for Prosperity, Opportunity, and a Healthy Environment" in 1996 [102] championed sustainability as an ongoing priority; this statement was buttressed by state-level sustainability offices and interagency task forces which coordinated sustainability efforts and promoted collaboration across sectors [79].

In the 2000s, amid the increase in the CSR literature and CSR initiatives within firms, firms began integrating sustainability considerations into their operations, driven by factors such as consumer demand, regulatory pressures, and reputational concerns [72], all of which were now being influenced by a firm's CSR activities. Concurrently, governmental policies such as the Energy Policy Act of 2005 and the American Recovery and Reinvestment Act of 2009 further incentivized firm investments in renewable energy, energy efficiency, and green infrastructure [48]. Institutional frameworks such as sustainability reporting standards and certification programs provided guidance and benchmarks for measuring and reporting sustainability performance [71] and helped to push against traditionally shareholder-centric views [103]. The cultural ideology of balance that began in the 1990s expanded to further emphasize corporate social responsibility (CSR) and ethical business

practices, reflecting broader societal expectations for businesses to operate sustainably and contribute to positive social and environmental outcomes [44], something which companies were able to leverage as a competitive advantage [35] or reputational “insurance” [34].

In the 2000s in the United States, many more initiatives arose that were targeting climate change and environmental conservation; for example, the Obama administration introduced initiatives such as the Clean Power Plan and the Paris Agreement to reduce greenhouse gas emissions and transition to a low-carbon economy [104]. State and local governments played an increasingly prominent role in climate action and resilience planning, developing strategies to adapt to rising sea levels, extreme weather events, and other climate-related challenges [50], aided simultaneously by non-profits devoted to conservation [70]. Institutional frameworks such as sustainability indices and benchmarks provided tools for evaluating and benchmarking sustainability performance at the organizational and community levels [54]. Culturally, there was a growing sense of urgency and collective responsibility to address climate change and build more sustainable and resilient communities, reflected in grassroots movements, advocacy campaigns, and public engagement initiatives [105]. Globally, the United Nations adopted their sustainable development goals (SDGs), a global effort to unify countries in an effort towards global conservation and an increase in sustainability overall [106].

Currently, in the U.S., researchers are studying how goods can be transported more sustainably. For example, Sibal and Stillwell examined the use of biodiesel as a means of transporting goods more sustainably because electric heavy-duty trucks are not expected to reach cost parity with current diesel trucks until about 2035 [107]. When the electrification of U.S. fleets of large trucks used for shipping becomes a reality, the U.S. can lower its greenhouse gas exhaust emissions, but in the meantime, biodiesel can help cut emissions. According to Sibal and Stillwell (2024, p. 18474) [107], “biodiesel can reduce greenhouse gas emissions by up to 94% over its full life cycle compared to an equivalent amount of fossil fuel diesel”.

Studies have also examined the role of renewable energy [60], technological innovation [63], and the insurance industry on sustainability in the U.S. [80,108]. As the world witnesses more natural disasters and it becomes clear that certain regions are prone to droughts, fires, and hurricanes that are extremely costly in terms of not only life but also property, the insurance industry has become leery of insuring property in risky locations and sometimes flatly refuses to insure property. Samour et al. (2023) explain that the insurance market shapes consumer choices on consumption and investment by deciding what they will and will not insure [108]. The data analysis conducted by Samour et al. (2024) shows that the gross domestic product of a nation negatively and significantly affects environmental quality because of resource consumption [108]. However, technological innovation has a positive and significant long-term effect on environmental quality, which demonstrates that technological innovation supports “environmental neutrality in the long term” (Samour et al., 2024) [108]. Moreover, the insurance market also positively predicted environmental neutrality in the U.S. both in the short term and in the long term [108], which shows that insurance companies can shape choices toward sustainability.

Other research has examined the impact of non-renewable energy consumption on environmental sustainability in the United States to see which energy sources are best/worst for sustainability. Ghose et al. (2024) found that the consumption of coal, natural gas, and petroleum energy reduced environmental sustainability in both the short run and in the long run [109]. However, consumption of nuclear energy showed an increase in environmental sustainability in the long run. Therefore, of those non-renewable energy sources, nuclear appears to be the cleanest source of energy according to this study.

Another recent study assessed how different regions are faring with regard to sustainability across the United States. Chapman and colleagues (2024) found that urban areas had fewer social deficiencies compared to rural areas in the following categories: food insecurity, education, per capita income, political voice, social equity, and gender equality [110]. However, they did find that there was more of a homelessness problem in urban areas compared to rural areas. Moreover, urban areas were also more likely to show evidence of climate change, air pollution, and a reduction in air quality compared to rural areas. Chapman and colleagues (2024) suggested a need for increased collaboration across counties and between urban and rural areas in the United States [110].

Finally, Celiktopuz and Kapur (2024) recently assessed the effect of climate change on agricultural sustainability in the U.S. [111]. The authors analyzed trends in mean temperature and rainfall patterns from 1950 until 2020. Overall, they report substantial increase in temperature over time and explain that the mean temperature is projected to increase by up to 1.2 °C in most parts of the U.S. when they create a projection from the year 2040 through 2059. They also reported that the annual mean temperature in the United States has risen by about 1.2 °C since the year 1950 due to the Earth's climate change and warming temperature [111]. Moreover, the largest increases in temperature are projected to happen in the southwest region as well as the southeast region of the United States, where their model predicts that mean temperatures could rise by up to 2 °C in the years 2040 to 2059 [111]. Recall that the goal of the Paris Climate Agreement was for partnering countries to act in a way that would keep global warming to 1.5 °C. Celiktopuz and Kapur (2024) conclude that because agricultural systems and climate change are connected, there is an urgent need to be proactive and safeguard agricultural sustainability to secure food production and mitigate the evolving risks of climate change [111].

2.4. Sustainability in China

In the 1980s, China embarked on a path of economic reform and rapid industrialization, leading to significant environmental challenges such as air and water pollution, deforestation, and soil degradation [51]. In the wake of the massive environmental impact of China's expansion, the Chinese government recognized the need for environmental protection and began enacting environmental policies, including the Environmental Protection Law in 1989 [97]. During this time, institutional frameworks such as the Ministry of Ecology and Environment (formerly SEPA) were established to oversee environmental governance and enforcement [112]. Much like the United States, the culture surrounding sustainability in China during this time began developing a growing awareness of environmental issues and public demand for cleaner air, water, and living environments, reflecting shifting societal values towards environmental stewardship [68].

In the 1990s, China began integrating sustainability principles into its policy agenda, demonstrating a recognition of the importance of balancing economic growth with environmental protection and social equity [113], reminiscent of the same integration that took place in the United States. Concurrently, the concept of sustainable development gained traction, as evidenced by the inclusion of environmental protection and resource conservation in China's Five-Year Plans [74]. Institutional frameworks such as the National Development and Reform Commission (NDRC) and the State Council Sustainable Development Office were established to coordinate sustainability efforts and promote intergovernmental cooperation [64]. Culturally, there was increasing recognition of the importance of environmental conservation and ecological balance, reflected in government campaigns and public awareness initiatives [97].

In the 2000s, China prioritized "green" practices and growth, and environmental regulations increased in response to environmental challenges and global pressure for

sustainable development [114]. The government introduced a series of environmental laws and regulations, including the Cleaner Production Promotion Law in 2002 and the Circular Economy Promotion Law in 2008, to promote resource efficiency and pollution control [115]. Institutional frameworks such as environmental impact assessment (EIA) and ecological compensation mechanisms were established to enhance environmental governance and accountability [116]. Culturally, there was growing awareness of the environmental consequences of rapid economic development and a burgeoning environmental movement advocating for greater environmental protection and conservation [95].

In the 2000s, China accelerated its transition to a low-carbon economy and promoted green innovation to address environmental challenges and promote sustainable development [117]. The government introduced policies such as the 12th Five-Year Plan for Energy Conservation and Emission Reduction and the National Action Plan on Climate Change to reduce greenhouse gas emissions and promote renewable energy [118]. Institutional frameworks such as carbon trading and green finance initiatives were established to incentivize emissions reductions and investment in clean energy technologies [52], alongside increased ESG reporting requirements [40,41]. Culturally, there was growing recognition of the need for ecological civilization and harmony between humans and nature, which was reflected in government rhetoric and public discourse [66].

The latest research in China has examined whether innovation sustainability attracts retail investors, referring to individual investors who buy and sell securities and stocks from their own accounts, as opposed to institutional investors who manage large sums of money on behalf of others. Lee and colleagues [119] examined data on Chinese listed companies from the year 2007 to 2020. They determined that retail investors prefer to invest in companies that display more innovative sustainability. This effect was stronger when companies were in a poor innovation environment, in an opaque information environment, or had weak political connections [119]. This suggests that consumers are voting with their money and are more likely to invest in companies that show innovative sustainability.

Research from China has also examined a concept called the Smart City Pilot which looks at urban intelligent transformation as a path to urban sustainability [120]. Urban intelligent transformation is a system driven by intelligent technologies, with a goal of transformation through interconnected infrastructure, extensive data exchange, and utilizing a new generation of innovative technologies to enhance urban quality of life as well as economic growth. This smart city initiative has been implemented worldwide in China, Europe, India, and the U.S. [120]. The findings from this study, which presents evidence from 286 cities in China, show that urban intelligent transformation improves the level and the efficiency of green development in Chinese cities. Also, urban intelligent transformation fosters green development through enhanced urban innovation, upgraded industrial structures, and the promotion of green finance.

Recent research in China has also examined the concept of circular design strategies and their impact on the sustainability of construction projects [121]. Within the building industry, circular design is a strategy that is implemented from the start of a project (during the design phase), paying attention to the reusability and circularity of the different components and materials that are utilized. It is essential to concentrate on packaging materials that building materials are wrapped in, for example, and this approach aims to create a zero-waste circular economy in their production and their consumption. With packaging materials, for example, one question is whether they can be reused, returned, remanufactured, or repurposed to reduce waste. The data collected in this study showed that circular design strategies promote a group culture and also diminish a hierarchical culture, both of which lead to greater sustainability [121].

Another recent study from China has examined the depth of internationalization of green innovation enterprises to assess how that influences their innovation performance and sustainability in the future (Liu et al., 2024) [122]. This particular study examined data from China's specialized, fine, special, and innovative enterprises from the year 2006 to 2022. The authors report that the depth of internationalization is positively and significantly associated with innovation performance. Internationalization depth also indirectly promotes sustainability through improving innovation performance. The authors further report that research and development investment (R&D) partially mediates this process between internationalization depth and innovation performance. Moreover, the positive relationship between internationalization depth and both innovation performance and sustainability is stronger for non-state-owned enterprises in China [122].

Finally, another recent article published by Ali and co-authors (2024) discusses the impact of technological innovation, transportation, and power generation on energy, the environment, and economic growth sustainability in both China and the United States [123]. The article breaks down the use of energy sources in these two countries for the year 2022. For China, energy use was as follows: 58% coal, 19% petroleum, 12% renewables, 8% natural gas, and 3% nuclear. For the United States, energy use was as follows: 36% petroleum, 33% natural gas, 13% renewables, 10% coal, and 8% nuclear [123]. The analysis from this study showed that technological innovation has a strong negative influence on fossil fuel energy use and fossil fuel energy intensity. The generation of electricity and investment in R&D, in transportation infrastructure, and in aviation infrastructure have considerably contributed to fossil fuel energy use and fossil fuel energy intensity. By contrast, construction and investment in railroad transit infrastructure has significantly reduced fossil fuel energy demand and fossil fuel energy intensity. This fossil fuel energy use and intensity significantly contribute to CO₂ emissions as well as economic growth. However, technological innovation and the use of renewable energy were found to substantially reduce CO₂ emissions while still having a positive and considerable effect on economic growth [123]. Thus, once again, the findings of this article show that through technological innovation, it is possible to support economic development as well as sustainability.

3. Comparison

The nature of the sustainability literature in the United States and China from 1980 to 2020 reflects divergent trajectories that relate directly to the nature of the different countries, along with the institutional, cultural, and regulatory frameworks in each. In this section, we offer a comparison of the underlying themes within the two respective streams of the literature, in spite of their similar focus on sustainability.

In his book, *An Inconvenient Truth* (2006), Al Gore highlighted the risks of the climate crisis and catapulted the idea of environmental, social, and governance (ESG) performance to the forefront of concerns for corporate executives and boards of directors [124–126]. The essential dictum of the book was that environmental degradation and climate change are caused by human activity. It further suggested that sustainable business models should not only focus on increasing shareholder wealth, but they should also be aligned with the values of corporate stakeholders and contribute to protecting the environment. As a consequence, a new paradigm of corporate governance emerged, which asserted that in order to sustain their long-term competitive advantage, firms must adopt and maintain practices that are conducive to the ESG goals [36,77,127]. This furthered previous thinking on the rationale of why companies go green [59], and it also made a case for why sustainability is ethical, good, and a new paradigm for corporate governance [43,128]. Indeed, extant research has shown a positive correlation between effective implementation of ESG initiatives and long-term value creation [129–131]. That being the case, however, adopting ESG practices at the

national level becomes constrained by several institutional factors, among which is national culture. As a result of these constraints, variations in the adoption of ESG practices are found across countries. These variations can be explained in terms of the three modalities of institutional theory (i.e., coercive isomorphism, normative isomorphism, and mimetic isomorphism; [132,133]), and differences exist between the U.S. and China in the sources of each of these modalities.

Coercive isomorphism is a form of isomorphism whereby an authoritative institutional actor, usually the state, imposes legally binding requirements and mandates with which companies must comply. In China, the state is the most dominant form of isomorphism that drives the adoption of ESG goals, especially among state-owned enterprises. In fact, the findings of an empirical study reported that pressures from institutional actors had a significant positive impact on the adoption of sustainability practices, which ultimately led to improvements in organizational performance [134]. In the U.S., organizations are also subjected to coercive isomorphism from federal and state agencies, but government-originated coercive isomorphism tends to be less pronounced there than in China. Most of the coercive isomorphism in the U.S. originates from a broader swath of company stakeholders, including customers, suppliers, and product-market forces [69,135].

Normative isomorphism is the adoption of sustainability practices and patterns considered to be ‘appropriate’ in a given national context. Since the practices considered to be appropriate arise from the sociocultural norms accepted in the country, they will differ between the U.S. and China. Sustainability goals that are set at the global level, such as the UN Sustainable Development Goals (SDGs), will need to be embraced at the domestic level for them to have a positive influence on the norms and behavior in the country. However, there are areas of convergence in the adoption of global norms in both the U.S. and China. The extant literature asserts that the area where there is greater convergence of norms and behaviors between the U.S. and China is in the adoption of generally accepted macroeconomic policy norms. A good example is the acceptance of the International Financial Reporting Standards (IFRS) as an accounting norm [136,137].

With respect to adoption through *mimetic* isomorphism (i.e., adopting the patterns of other successful organizations’ sustainability practices by ‘mimicking’ them), firms in both countries tend to follow a similar pattern [43]. Mimetic isomorphism is increasingly being used by institutional agencies such as academic organizations, consulting firms, and through social media to promote sustainability practices across national borders by making them more visible and elevating their appeal and desirability [138]. Unfortunately, a wide chasm still remains in research that delves into the relationship of corporate governance to the goals of sustainability in the institutional context.

Specifically, in the United States, the sustainability literature is inextricably linked to, and driven by, corporate self-regulation, stakeholder pressures, and market-driven innovations [69,71,135]. That is, in the United States, institutional forces represent the major driver of progress. Accordingly, U.S.-based research has often emphasized voluntary corporate initiatives, such as CSR and ESG integration, focusing on creating competitive advantages through environmental and social performance [42,139]: while the focus is sustainability, the eye is always on the business case. The reliance on frameworks such as stakeholder theory [9] and shared value creation [29] demonstrates the degree to which the business landscape is shaped by shareholder and consumer expectations [37].

In contrast, the sustainability literature in China has been driven primarily by top-down government mandates and state-centric policies [65,140], reflecting the country’s unique institutional environment and the dominance of state-owned enterprises (SOEs). Chinese research emphasizes compliance with governmental environmental regulations [141] and the role of institutional voids that often inhibit the full adoption of

Western-style CSR [39]. While the U.S. literature stresses the voluntary and strategic nature of sustainability actions, Chinese scholarship tends to foreground regulatory enforcement and the role of the state in driving sustainability, shaped by collectivist values and developmental state priorities [58,82].

However, both bodies of literature converge on the recognition that sustainability can create business value and social benefits, though they diverge in the mechanisms through which firms operationalize these goals. For instance, while Porter & Kramer's concept of shared value [10] has found resonance in U.S. business circles, critics like Crane et al. (2014) argue it oversimplifies complex stakeholder environments [33], a concern also relevant to Chinese contexts, where state actors may crowd out stakeholder voices [142]. Furthermore, ESG adoption in China remains emergent and largely compliance-driven, whereas in the U.S., it has evolved into a critical dimension of investor decision-making and corporate strategy [71]. Ultimately, while both literatures aim to advance sustainable development goals, the American scholarship leans toward market-based solutions and innovation, whereas Chinese research is often concerned with navigating institutional constraints and achieving alignment with state-led environmental objectives. See Appendix A for a subset of articles included in this review. Articles included in Appendix A represent a small subset of articles in the area of sustainability in the U.S. and China. They were selected from top management journals based on their appearance in one of the 10 major nodes identified by the VosViewer analysis of the 2111 scholarly articles, as per our explanation in the Section 2.

4. Discussion and Future Directions

In this section, we will discuss the implications of these findings for future research directions, policy formulation, and international collaborations in the field of sustainability. Future research should focus on metrics for these efforts and developing a system to determine which efforts are effective and which are merely for appearance.

4.1. Theoretical and Ethical Implications

We begin with an ethical perspective. Examples of ethical problems related to sustainability are common. For instance, in the U.S., Volkswagen had the Dieselgate emissions scandal years ago, where the cars were manufactured with a defeat device that knew how to recognize emissions testing center conditions and modified the car's exhaust to release much less pollution only in the testing center. According to the Environmental Protection Agency, under normal conditions, the cars would "emit nitrogen oxides at levels up to 40 times the standard" [143]. Another example of an ethical matter from China is what has been referred to as "authoritarian environmentalism", meaning that its quest to achieve clean energy "requires the subordination of natural resources and the irreversible incorporation of traditional and indigenous communities into what Beijing sees as the common national and human project of modernization" [144]. For example, China's push for hydropower in the Yangtze River Basin has resulted in a need to resettle many people [145].

This study has implications for ethical theories. From a utilitarian perspective [25,26], sustainability in the U.S. and China would certainly lead to the greatest amount of good for the greatest number of people. Consuming resources in a responsible way without compromising quality of life for future generations would be beneficial to people across the globe, as would using resources to affect positive improvements [53]. The only people who would not be better off in the short term would be those whose fortunes are tied to the oil and gas industry, or other industries that consume a lot of water or natural resources such as lumber and minerals, and anyone who currently over-consumes these resources for profit or pleasure. However, even people who work in these industries or in economies that are heavily dependent upon these industries would benefit from a cleaner and healthier

planet in the long run. In sum, sustainability in the U.S. and China offers the greatest good for the greatest number from a utilitarian perspective of ethics [108].

From a deontological perspective [27] of ethics, the moral arguments would center around the fairness of having a clean planet: clean water, clean air, healthy forest, healthy oceans, and thriving biodiversity for current and future generations. The matter of climate change, resource depletion, and global warming has become such an important human threat that the United Nations banded together to create the Sustainable Development Goals [146–148], which promote sustainability and social responsibility. A deontological perspective would endorse sustainability as being morally correct because, while wealthier economies and the wealthiest people emit tremendous amounts of carbon dioxide and other pollutants during the course of business (for profit) or travel (for pleasure), it is the poorest people in the world who often bear the brunt of pollution [149]. For example, petrochemical plants in the United States region of Louisiana between Baton Rouge and New Orleans have polluted local (predominantly Black) communities' air and water over the years such that this area has earned the nickname "Cancer Alley" [149]. Moreover, in a letter called *Laudato Si* ("Praised Be") written about climate change in 2015, Pope Francis mentioned the poor 59 times, stating that the poor suffer the most from the negative effects of climate change; he implored people to pay attention to the needs of the poorest people in the world [150]. Pope Francis went on to blame pollution, waste, and a throwaway culture as contributors to environmental problems, saying that we must consider climate as a common good [150]. Taken together, our review supports that sustainability in the U.S. and China would fulfill both a utilitarian and deontological perspective of ethics and enhance the well-being of people and the planet.

Next, we examine a theoretical framework approach. Both Hoffman [69] and Matten & Moon [37] emphasize the role of institutional contexts in shaping corporate behaviors. Future research could take an institutional theory, stakeholder theory, or justice framework (distributive, procedural, informational, interpersonal [151]), comparing sustainability practices and outcomes from the perspective of different institutional environments. This approach is also in line with Sullivan and Daniels' call for a multiple-paradigm approach to international management questions [19], and Garriga & Melé's call for unifying theories in the area of sustainability [32]. Taking different theoretical lenses to assess the sustainability landscapes in the U.S. and China as shaped by national institutions can illuminate what works best.

Particularly, institutional theory is an interesting theoretical lens as Eccles et al. and Freeman et al. provide differing viewpoints on the role of institutional pressures in ESG adoption [71,135]. While Eccles et al. argue that corporate sustainability positively impacts organizational processes and performance [71], Freeman et al. highlight the complexities and challenges of integrating ESG factors into corporate strategy, emphasizing stakeholder conflicts [135].

This suggests that further investigation into the role of institutional frameworks in promoting ESG integration in corporate practices is needed to understand how regulatory, normative, and cognitive factors influence whether or not a company actively invests in ESG.

4.2. Practical and Policy Implications

Direct governmental actions and policies can be examined as drivers of sustainable practices. This is a particularly interesting area as both the U.S. and Chinese studies offer conflicting recommendations about the role of government actions regarding sustainability [152,153]. In the U.S. context, Bansal and DesJardine note that people are turning to institutions rather than to governments to solve global crises, and that institutions are

able to mobilize responses more quickly and effectively [77]. However, Hoffman [69] notes that governmental action is needed to incite institutions to respond to climate issues; government policies “get the ball rolling” and then institutional self-regulation is able to take over and surpass governmental policies according to institutional theory. Similarly, Hsu et al. [51] and Zheng et al. [97] have different perspectives on the effectiveness of Chinese environmental policies and their role in inducing sustainable action, with Hsu et al. [51] emphasizing the challenges and shortcomings of Chinese environmental policies, particularly in enforcement and public participation, and Zheng et al. [97] championing the role of the Chinese government at improving eco-efficiency. Exploration of this topic can elucidate the most effective manner in which institutions and governments can work together towards sustainability in the long run.

It also appears that, in addition to governmental support for sustainable innovation, the stability of the government’s support for sustainability is also crucial to the fight against climate change. In the U.S., the Inflation Reduction Act passed under President Joe Biden, which provided federal funding for renewable energy projects and upgrades, made a large difference in solar adoption projects. For the first time in U.S. history, the U.S. Electricity 2025 Special Report shows that wind and solar together generated 17% of the electricity used in the U.S. in 2024, more than the 15% of energy needs met by coal [154]. However, with the election of President Donald Trump, the new administration has appointed heads of agencies who are less in favor of green energy than the prior Biden Administration. For example, it has been reported that Lee Zeldin, the new head of the Environmental Protection Agency (EPA), will oversee major budget cuts and workforce reduction, including a plan to eliminate the EPA’s Office of Research and Development, which provides facts and information that are used to make important regulatory decisions [155]. Dismantling this office and firing the hundreds of scientists who staff it would severely impact the EPA’s ability to establish regulations and standards that are based on the best available science. Meanwhile, according to Paddison and Nilsen [156], “China’s EV revolution helps cement its dominance in clean technology and its claim on global climate leadership, just as the Trump administration doubles down on planet-heating fossil fuels and demonizes clean energy.” Thirty years ago, China decided to invest in electric vehicle innovation, and in 2009, they began implementing EV-friendly policies. In 2024, China sold 11 million electric cars compared to 3.04 million in Europe, 1.79 million in the U.S. and Canada, and 1.26 million in the rest of the world [156]. Chinese EV automobile maker BYD has announced that its electric car can be charged for a range of 250 miles within 5 min, and BYD overtook U.S.-based Tesla as the top-selling EV car company in the world at the end of 2024 [56,157]. This is a testament that stable and EV-friendly policies by the government can lead to groundbreaking innovation and effective performance.

In addition to national-level policies that support clean energy, policies that encourage sustainability at the regional and local levels should also be examined. In China, the smart city program is making a difference by fostering green development and green innovation [158]. In the U.S., state mandates are driving the use of biodiesel, which is a way to reduce greenhouse gas emissions while we wait for the country’s fleet of large trucks to eventually be electrified [159].

5. Future Research Directions

A potential future research direction is to consider national cultural mechanisms rather than institutional mechanisms by which to examine how cultural values influence sustainability practices and CSR initiatives in the U.S. and China. In our review, we highlight the influence of cultural values on CSR [45,46,57,67,81,160,161], yet offer conflicting findings regarding the implementation and impact of CSR in different cultural contexts [162–164].

Matten and Moon [37] add additional nuance by describing implicit and explicit national institutional contexts; this requires more investigation to fully understand sustainability in context. For example, future research may apply Hofstede's cultural dimensions combined with corporate executive interviews and surveys to assess the CSR motivations of leaders across Chinese and American corporations.

Future research may also examine the hierarchy of influence whereby individuals, organizations, and governments can promote sustainability efforts. For example, at the individual level, consumers and homeowners have options to reduce their demand for energy and reduce the use of resources and waste. Consumers in the U.S. and China can demand green products in their own home such as green detergents like Earth Breeze: these are high-efficiency sheets of laundry detergent that are sold in a recyclable paper pouch, which eliminates the need for a plastic jug to hold the liquid detergent. Many of these plastic jugs find their way to the ocean as pollution, and decaying microplastics are consumed by fish and humans alike, which can lead to health consequences from the consumption of plastics and chemicals [165]. Future research can quantify how much individual efforts can help in reducing issues such as the plastics problem and food waste, and improve the creation of cleaner energy through solutions like rooftop or balcony solar.

There are also many promising innovations in the works that can help organizations in the U.S. and China improve sustainability. For example, the shipping industry has found ways to combine old ideas with new technology to improve green shipping. In 2024, the U.S. imported USD 500 billion of goods from China, and these goods primarily arrived in the U.S. at ports of entry on diesel engine ships holding shipping containers [166]. Technological innovations in shipping, including modern sails on cargo ships and kites that use wind to help pull the ship, lower the need to run engines at full power. These wind-assisted technologies can make the shipping industry greener [167], and the French company Airwings says that the use of kites on cargo ships can help reduce carbon emissions by an average of 20% [168]. Future research can also assess other ways in which old and new technologies can be used together to maximize energy efficiency.

Another example of an organizational effort is the Environmental Defense Fund's methane satellite (methanesat.org), which was launched into orbit to report data showing the world where major plumes of methane gas are coming from. Although the satellite tragically disappeared in space in 2025, the idea was effective in its ability to pinpoint exactly where methane plumes were coming from. Efforts such as this will allow governments and international alliances such as the United Nations to place attention and pressure on large polluters in the U.S., China, and all parts of the Earth. Future research can document ways in which these satellites that reveal sources of pollution can hold organizations accountable, even when individual governments do not.

At the government level, different countries (or coalitions of countries) implement guidelines and regulations that can help sustainability efforts. In the U.S., the Inflation Reduction Act which was passed in 2022 during the Biden–Harris administration was the largest investment in clean energy ever made in the U.S. according to the U.S. Department of Energy [169]. The Inflation Reduction Act appropriated many billions of USD for U.S. households, local, and state governments, and organizations to transition to greener infrastructure and move in the direction of sustainability. In China, the government has made significant investments in clean energy and has emerged the world's leader on renewable energy in recent years. According to Gross and Sall (2025) [170], China was the main driver behind the "the 50% increase in global renewable installations that occurred in 2023. In 2022, China installed as much solar generation capacity as the rest of the world combined, then went on in 2023 to double that level of solar installations" [170]. "By 2024, China produced over 60% of wind turbines globally, 70% of EVs, 80% of solar panels",

according to Li (2025) [171]. Future research should examine how China's clean energy transition affects its economy, banking, and urbanization as it becomes the largest exporter of clean energy products to other countries [172,173]. Research may also examine how China's role in leading the clean energy transition may also translate to having a stronger leadership role and image among other countries around the world.

There is also evidence that coalitions of countries (e.g., the United Nations) can also encourage collaboration to tackle the problem of climate change. For example, the United Nations Sustainable Development Goals promote clean water and sanitation, affordable clean energy, sustainable cities and communities, responsible consumption and production, climate action, and maintaining healthy ecosystems below the water, as well as on land. Future research should assess the impact of these goals and how various countries are performing with regard to progress toward these goals and make that data publicly available.

6. Conclusions

This review identifies future directions, given the driving forces behind the current academic literature, which demonstrate a great divergence between the literature on sustainability in the U.S. and China. In the United States, future scholarly research is trending toward deeper integration of ESG into corporate strategy, with a growing emphasis on linking sustainability performance to financial outcomes, investor activism, and systemic risks like climate change [45,47,71,72,174–179]. By using the frameworks and theories discussed above to explore the intersections between sustainability and innovation, such as the role of green technologies and circular economy models in driving competitive advantages (Hoffman, 1999 [69]); U.S.-based sustainability research will likely redouble its emphasis on the case of business, seeking financial motivation for strategic implementation of sustainability strategies.

Conversely, future research in China is likely to focus more heavily on the evolving relationship between state policy, corporate compliance, and the strengthening of institutional frameworks [141], as those are the current drivers of sustainability in the literature. Given China's tightening environmental regulations and its commitment to achieving carbon neutrality by 2060, scholars are expected to examine how firms adapt to more stringent government mandates while navigating local institutional voids [37,82,179], particularly compared to countries like the U.S., which are business-minded first, considering sustainability second. While U.S. research is leaning toward voluntary, innovation-driven approaches that link sustainability to firm-level performance and global value chains, Chinese scholarship is poised to explore how regulatory compliance, institutional evolution, and state-business relations shape sustainability outcomes in the context of a rapidly transitioning economy. This has implications for not only the nature of the progress towards sustainability we may see in the future, but also significant operational implications for multinational corporations [54,67,175] that will have to contend with the business-minded institution-driven landscape of the U.S. and simultaneously the state-led government-regulated landscape of China.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Dataset available on request from the authors.

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

Table A1. Representative Studies on Sustainability in U.S. and China.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
JIBS	2012	Ioannou & Serafeim [45]	42 countries over 7 years	Both	CSP index	Impact of institutions on CSP	The biggest contributors to the CSP of a company are the political system, labor system, education system, and the cultural system
EP	2013	Bulkeley & Betsill [50]	Case studies from North America, Europe, and China	Both	Urban response to climate change	Interaction between urban planning and climate issues	Urban development is increasingly being shaped by non-state actors; further analysis taking a political lens is needed to understand the factors that affect urban planning in response to climate change
BSE	2008	Kolk, Hong, & van Dolen [39]	Large Chinese retailers	China	Sustainability dimensions	CSR reporting	Chinese companies differ in reporting content and style compared to non-Chinese companies
JBE	2011	Chang [57]	Taiwanese manufacturing industry	China	Competitive advantage	Green product and process innovation	There is a positive relationship between corporate environmental ethics and competitive advantage that is mediated by green product but not green process innovation
OS	2014	Marquis & Qian [40]	1600 publicly listed Chinese firms 2006-9	China	Response to governmental signals	Includes institutional theory as a driver of CSR actions	Government signaling has power over firms by exerting pressure on them; however, the relationship between the government and the firm affects this relationship
JMAR	2018	Dai, Du, Young, & Tang [12]	1360 firm-year observations from Chinese firms	China	Financial performance	CSR reporting	Firms that develop better CSR reports are perceived as more legitimate, and the higher the quality of the CSR reporting, the more profitable the firm is
PPA	2018	Hensengerth & Lu [64]	Extra-legal protests in China	China	Governmental accountability	The public as a stakeholder	Protests outside legal bounds induce the creation of institutions that facilitate public participation and result in greater governmental accountability

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
S	2019	Guo & Bai [65]	Chinese provinces from 2011 to 2015	China	Environmental governance	Participation of the public on corporations' environmental activities	The effects of the public on corporations primarily results in back-end rather than front end governance
S	2019	Guo & Shen [2]	Chinese A-share companies from 2013 to 2017	China	CSR performance	CSR disclosure impacting CSR performance	Managerial shareholding positively impacts CSR performance but this effect can be moderated by voluntary vs. mandatory CSR disclosure requirements
STE	2021	Han, Cai, Oda, Zeng, Shan, Lin, & Liu [74]	Emissions in China	China	CO ₂ emissions	CO ₂ emission reduction and environmental conservation	During COVID, China saw a national total decrease in −257.7 million tons of CO ₂ ; working from home and holding teleconferences may be solutions to further reducing CO ₂ emissions in the future
Land	2021	Hsu, Shen, Xu, Zhang, Liu, & Shiau [51]	5 provinces and 25 cities in the Huaihe River Eco-Economic Belt	China	Carrying capacity	Protecting natural resources	Provide a model for estimating carrying capacity that can be applied to other regions for conservation
A&EP	2022	Lin [58]	628 responses from Guangdong–Hong Kong–Macau Greater Bay Area University students	China	Green consumption intentions	Personal values, family/friend values, and other factors of consumption	Altruistic values, ecological values, norms of the nation, norms of the university, price reasonableness, choice diversity, habits, and purchasing power all positively influence green consumption intentions, and egoistic values negatively influence it, while norms of family and friends do not have a significant effect on green consumption intentions
ESPR	2022	Zhang, Gao, Wu, & Liu [52]	A-share-listed companies from 2010 to 2019	China	Environmental responsibility	Carbon trading policies	Carbon Emission Trading can improve environmental responsibility via corporate environmental protection investments

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
BSD	2024	Reindl [41]	Austrian businesses in China	China	CSV actions	CSV compared to CSR or philanthropy	Although many companies in China are still engaging simply in philanthropy or CSR, CSV seems to be viable for the Chinese market
AMJ	1985	Aupperle, Carroll, & Hatfield [28]	241 CEOs from Forbes 1981 Annual Directory	U.S.	Profitability	Firm-level CSR actions	Test and expand upon Carroll (1979) components of CSR
JBE	1996	Pinkston & Carroll [75]	U.S.-based multinational chemical subsidiaries	U.S.	CSR priorities	Economic and legal responsibilities	Companies continue to place more importance on economic metrics over legal and other metrics
SMJ	1998	Rugman & Verbeke [53]	MNEs	U.S.	Corporate strategy	Influence of environmental regulations	Extend RBV to environmental issues by using existing resources to affect positive environmental change
AMJ	1999	Hoffman [69]	U.S. chemical industry 1963–1990	U.S.	Regulations	Institutional theory	Although the government is needed to initially impose regulations, eventually the industry was able to self-regulate with more stringent regulations than governmentally imposed
AMJ	2000	Bansal & Roth [59]	Qualitative study using analytic induction using 53 firms' data	U.S.	Motivation for corporate ecological responsiveness	Factors leading to companies initiating green actions	Establish framework of field cohesion, issue salience, and individual concern that dictates the response of a company to the environment
AMJ	2000	Egri & Herman [70]	Qualitative study on 73 leaders of environmentally minded organizations	U.S.	Leadership style	Leaders' personal values towards sustainability	Reception to transformational leadership depends on whether the organization is non-profit or for-profit, but leaders in these environmental companies all shared a change-embracing and ecocentric value system
B&P	2002	Levy & Kolk [67]	Oil MNCs	U.S.	MNC strategy in different countries	Institutional contexts	Local contexts prevail in the short run, but eventually, convergent pressures overcome the local context

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
HBR	2002	Porter & Kramer [42]	Corporate philanthropy	U.S.	Competitive advantage	Aspects of CSR	Companies are having a hard time balancing between CSR demands and the short-term demand for maximum returns; they need to re-think the way they perceive certain “social” aspects, as they may in fact lead to competitive advantage
JBE	2005	Hendry [6]	28 interviews representatives of four ENGOs	U.S.	Stakeholder influence on business	Frooman’s six propositions on how stakeholders and influence business	While all propositions were supported, Frooman’s theory still does not encapsulate all strategies employed by stakeholders to exert influence on business practices
HBR	2006	Porter & Kramer [16]	Theory	U.S.	CSR actions	Forces at play in demanding corporations engage in CSR	Companies are being increasingly forced to engage in CSR; however, the way they represent their actions can be misleading
JBE	2008	Chen & Bouvain [1]	CSR reporting in U.S., UK, Australia, and Germany	U.S.	CSR reporting	Industry and country CSR factors vs. international membership	GlobalCompact membership affects CSR reporting in terms of environmental and worker conditions; institutional arrangements still account for differences in CSR reporting
SMJ	2009	Godfrey, Merrill, & Hansen [34]	178 negative legal/regulatory actions against firms over an 11-year period	U.S.	Shareholder value	CSR engagement and its corresponding effect on company image	Engaging in CSR offers benefits similar to “insurance” for the company when they are facing legal action. Their CSR efforts afford them more goodwill from stakeholders
JAPA	2009	Lubell, Feiock, & Handy [79]	100 incorporated cities in California’s Central Valley	U.S.	Environmental policy sustainability index	Sustainability policies	Integrates prior work on sustainability categories and policies to create an index
EE	2011	Arent, Wise, & Gelman [60]	Overview of renewable energy technology	U.S.	Greenhouse gas emission	Lowering greenhouse gas emissions via advancements in renewable energy	After summarizing the status of renewable energy technology, the paper offers issues that need to be addressed to further renewable energy technology

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
HBR	2011	Porter & Kramer [10]	U.S.-based MNCs	U.S.	CSR actions	Mechanisms by which companies can integrate CSR	Companies can integrate CSR into their strategy by “reconceiving products and markets, redefining productivity in the value chain, and building supportive industry clusters at the company’s locations”
BS	2011	Rothenberg & Levy [54]	U.S. automotive companies	U.S.	Engagement in climate change discourse	Considering the role of corporate scientists	Corporate scientists have the power to convince automotive firms that climate change is a real issue and that they need to alter their business practices accordingly
JACF	2012	Eccles, Krzus, Rogers, & Serafeim [71]	10 k filings in six industries	U.S.	ESG disclosure	Presence of absence of disclosure guidelines/criteria	Materiality and reporting standards must be developed on a sector-by-sector basis
MS	2014	Eccles, Ioannou, & Serafeim [72]	Matched sample of 180 U.S. companies	U.S.	Adoption of sustainability policies	Sustainable policy initiation, measurement, and scoring	Boards of directors are the primary drivers of sustainability and in companies with high sustainability policies and initiatives, top manager participation is achieved by financial incentives. These companies also disclose greater non-financial information and engage stakeholders to a greater degree than companies with low sustainability scores
JBE	2014	Hashmi, Damanhour, & Rana [23]	322 surveys distributed to the CEOs of Fortune 500 companies	U.S.	Sustainability engagement and speed of response to challenges	Solar and wind power usage, pollution reduction	Larger U.S. corporations were slower to respond to global environmental issues; U.S.-based MNCs are consistent in biomass electricity generation and hydropower domestically and abroad.
JBE	2015	Bice [43]	3.5-year study of mining industry	U.S.	Institutional CSR efforts	Social mechanisms of CSR efforts	Discourse, mimesis, normative learning, and coercion interact at an institutional level to influence corporate CSR actions

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
TAR	2016	Khan, Serafeim, & Yoon [80]	Six SASB sectors with 45 industries	U.S.	Sustainability investments	Material vs. immaterial sustainability	Firms with high material sustainability outperform firms with low material sustainability. This is not seen with immaterial sustainability
JFP	2019	Chang, Krueger, & Witte [48]	11,828 mutual funds with both GLOBE rating and SPSRF	U.S.	CSR investing	CSR disclosures and measurement metrics	There was no correlation between fund performance and ESG considerations
MSB	2019	Porter & Kramer [29]	Theory	U.S.	Shared value	Aspects of CSR	Corporations need to think beyond the short-term maximum gain mindset and think about long-term sustainability and competitive advantage
AMJ	2022	Flammer [35]	Environmental news about specific firms for all U.S. publicly traded companies from 1980 to 2009.	U.S.	Shareholders' response to corporations' environmental footprint	CSR as a way to generate a competitive edge for firms	There is a punitive but not correspondingly rewarding response to companies that are eco-harmful compared to companies that are eco-friendly; these effects are diminished in companies that are high in CSR towards the environment
AMR	1979	Carroll [46]	Theory	N/A	Corporate Social Performance	Factors that influence/should be considered in evaluating CSP	To assess a firm's CSP, the scope of the firm's social responsibilities and response philosophy must be understood, along with the contextual information about the social problem the firm is seeking to address
SI	1983	Dunlap & Catton [55]	Theory	N/A	Environment	Context for understanding phenomena	Considering an ecological perspective offers a mechanism by which to reconcile societal and environmental sociological perspectives
BH	1991	Carroll [30]	30-year review of CSR	N/A	CSR	Components and contexts of CSR efforts	CEOs must balance shareholder and stakeholder needs; stakeholders can be managed in three different moral manners

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
AMR	1991	Wood [47]	Theory	N/A	CSP actions	Considering social responsibility at institutional, organizational, and individual levels	CSP has the potential to impact society and the manner in which corporations interact with stakeholders, the environment, and other issues; therefore, significantly more research is needed in this area
HBR	1997	Hart [73]	Theory	N/A	Environmental protection strategy adoption	Pollution reduction	Companies can become more sustainable via a three-step system: pollution prevention, product stewardship, and the development of clean technology; however, each company will have a unique method of implementing these steps
B&S	1999	Carroll [44]	50-year review of CSR	N/A	CSR	Definitions of CSR	Corporate social performance metrics, stakeholder theory, and business ethics theory all revolve around corporate social responsibility but differ slightly based on the framework
AMR	1999	Frooman [7]	Stakeholder influence	N/A	Corporate policy	Supports CSR as a value that must be held by stakeholders	Resource dependence theory dictates the mechanisms by which stakeholders exert influence on corporate strategy
LRP	2001	Epstein & Roy [31]	Theory	N/A	CSR actions	CSR strategic development and strategic implementation	Outline of a framework to incorporate CSR actions into corporate strategy and the ramifications of such integration
JBE	2004	Garriga & Melé [32]	Review	N/A	CSR theories	Four dimensions of CSR	CSR is currently split into four dimensions; a new theory is needed to unify these in the context of business and society

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
JBV	2007	Dean & McMullen [17]	Literature review	N/A	Environmental degradation	Economic practices leading to environmental degradation	When markets fail in environmentally related fields, corporations are able to both profit and introduce environmentally protective economic practices
IBR	2010	Kolk & van Tulder [20]	Review	N/A	Social and environmental dimensions of MNEs	CSR and sustainable development implications	Addresses gaps and offers future directions for researching sustainable development practices of MNEs
CREST	2010	Liu & Raven [56]	Theory	N/A	Environmental sustainability	Environmental and socioeconomic challenges	Offers a systems approach for future sustainability
JOM	2012	Aguinis & Glavas [36]	588 articles and 102 book chapters	N/A	CSR outcomes	The mechanisms that drive CSR actions and outcomes + mechanisms that explain how CSR outcomes change	Highlight the need to study CSR–outcome relationships at different levels of analysis + highlight the need to understand microfoundations of CSR outcomes
ESP	2012	Liu, Zhang, & Bi [66]	Theory	N/A	Government action in the face of socioeconomic change	Reduction in chemical demands, SO ₂ , and pollution	Solutions include decentralization of the nation’s planning regime and inclusion of the public in the governmental planning process
IJMR	2013	Renwick, Redman, & Maguire [61]	Review	N/A	Green HRM	Managing employees in the scope of environmental issues	The authors offer the future direction of integrating environmental management with human resource management research
CMR	2014	Crane, Palazzo, Spence, & Matten [33]	Response to Porter and Kramer	N/A	Shared value creation	CSR in the broader business context	Creating shared value ignores fundamental business practices and does not fully explore the role of the corporation in society
BMS	2015	Alhaddi [11]	28 works in the areas of sustainability and triple bottom line	N/A	Terminology	Sustainability and triple bottom line usage differences	Demonstrated the degree to which “triple bottom line” and “sustainability” are similar but shows that sustainability encompasses more

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
OE	2015	Norton, Parker, Zacher, & Ashkansay [62]	Theory/review	N/A	Employee green behavior	Different levels of motivation: institutional, organizational, leader, team, and employee	Notes mediating and moderating relationships in what motivates employee green behavior, offers directions for further investigation
ES	2016	Kasper [81]	Review	N/A	Sociology	Human–ecosystem interdependence	Sociology must be situated in its subject matter in order for it to be an effective vehicle for studying the phenomena
JOB	2017	Cooper, Stokes, Liu, & Tarba [18]	Special issue review of six papers	N/A	Sustainability behavior	Cultural philosophical microfoundations that influence sustainable behavior	Expand the call for research to both cultural contexts nationally and internationally, and offers the lens of organizational behavior to consider the sustainable actions of a company
JCP	2017	Geissdoerfer, Savaget, Bocken, & Hultink [4]	Review	N/A	Terminology	Sustainability vs. circular economy	There are various complex relationships between sustainability and circular economy, yet the two terms are distinct
S	2017	Oh, Hong, & Hwang [49]	212 participants familiar with CSR	N/A	Corporate performance	R&D, technology commercialization, and CSR motivation	The key to generating the most benefit from CSR efforts is to incorporate it into the corporate strategy
AMR	2018	Matten & Moon [37]	Their 2008 article	N/A	CSR meaning and dynamics	CSR in relation to stakeholders and in relation to company practices	CSR efforts help stakeholders perceive corporations as legitimate in commitment and these efforts develop via implicit and explicit mechanisms
JACF	2019	Kotsantonis & Serafeim [76]	Review and commentary	N/A	ESG reporting	Discrepancies and inconsistencies in disclosures	Stock exchanges need to mandate guidelines on how to report ESG criteria as there are many ways ESG reporting can be skewed or presented in a misleading manner
FP	2021	Paruzel, Klug, & Maier [38]	Meta-analysis of 143 studies	N/A	Employee outcomes	Company CSR efforts and employee reactions to those outcomes	CSR efforts do impact employee attitudes and behaviors, but impact attitudes more

Table A1. Cont.

Journal	Year	Authors	Empirical Context	Sample from U.S. or China	Dependent Variable	Relevant Sustainability Concepts	Key Contributions
SD	2022	Moon [82]	Theory	N/A	Sustainable development	Natural resource-based view	Highlights the changing nature of the definition of CSR and highlights how it relates to sustainable development practices
SO	2014	Bansal & DesJardine [77]	Editorial review	NA	Corporate strategy	Sustainability considerations in the short and long term	Corporations should consider long-term sustainability practices at the expense of short-term gains
JSI	1995	Dunlap & Mertig [22]	1992 Gallup survey on 24 nations	Neither	Concern for environmental quality	How wealth affects concern	Overall, national affluence is negatively related to citizen concern for environmental quality
SP	2001	Goldman [68]	Ethnography	Neither	Environmental regulations	Addressing needs of global populations	In the face of globalization, global regulations for environmental protection are needed
S	2016	Gómez-Bezares, Przychodzen, & Przychodzen [78]	FTSE 350 companies over the period 2006–2012	Neither	Stock market returns	Corporate sustainability as a mechanism to influence returns	Companies that invest in sustainability have less volatile stock; investing in companies with sustainability practices both generates higher returns during peak phases and reduces losses during bear phases
S	2018	Nigri & Del Baldo [14]	Seven small- and medium-sized B-corps	Neither	Performance and reporting measures	Managing social responsibility	These small- and medium-sized firms need to be aware of their dual role and be cognizant of the resources needed to be competitive while continuing to maintain their accountability measures
IBR	2022	De Marchi, Cainelli, & Grandinetti [63]	Community Innovation Survey responses for 14 European countries	Neither	Green innovation	Multinational subsidiaries vs. domestic	Multinational subsidiaries are more likely to perform green innovation as they “have an advantage of foreignness” compared to domestic firms

N/A: Not applicable.

References

- Chen, S.; Bouvain, P. Is Corporate Responsibility Converging? A Comparison of Corporate Responsibility Reporting in the USA, UK, Australia, and Germany. *J. Bus. Ethics* **2008**, *87*, 299–317. [[CrossRef](#)]

2. Guo, M.; Shen, S. Managerial Shareholding and CSR: Does Internal Control Quality Matter?—Evidence from China. *Sustainability* **2019**, *11*, 4206. [CrossRef]
3. Thiele, L.P. *Sustainability*, 3rd ed.; Polity Press: Cambridge, UK, 2024.
4. Geissdoerfer, M.; Savaget, P.; Bocken, N.M.P.; Hultink, E.J. The Circular Economy—A New Sustainability Paradigm? *J. Clean. Prod.* **2017**, *143*, 757–768. [CrossRef]
5. Brundtland Commission. *Our Common Future: A Perspective by the United Kingdom on the Report of the World Commission on Environment and Development*; Oxford University Press: Oxford, UK, 1987.
6. Hendry, J.R. Stakeholder Influence Strategies: An Empirical Exploration. *J. Bus. Ethics* **2005**, *61*, 79–99. [CrossRef]
7. Frooman, J. Stakeholder Influence Strategies. *Acad. Manag. Rev.* **1999**, *24*, 191–205. [CrossRef]
8. Mitchell, R.K.; Agle, B.R.; Chrisman, J.J.; Spence, L.J. Toward a Theory of Stakeholder Salience in Family Firms. *Bus. Ethics Q.* **2011**, *21*, 235–255. [CrossRef]
9. Freeman, R.E. *Strategic Management: A Stakeholder Approach*; Pitman: Boston, MA, USA, 1984.
10. Porter, M.; Kramer, M. Creating shared value. *Harv. Bus. Rev.* **2011**, *89*, 62–77.
11. Alhaddi, H. Triple Bottom Line and Sustainability: A Literature Review. *Bus. Manag. Stud.* **2015**, *1*, 6–10. [CrossRef]
12. Dai, N.T.; Du, F.; Young, S.M.; Tang, G. Seeking Legitimacy through CSR Reporting: Evidence from China. *J. Manag. Account. Res.* **2018**, *30*, 1–29. [CrossRef]
13. Elkington, J. Enter the Triple Bottom Line. In *The Triple Bottom Line: Does It All Add Up*; Earthscan: London, UK, 2004.
14. Nigri, G.; Del Baldo, M. Sustainability Reporting and Performance Measurement Systems: How do Small- and Medium-Sized Benefit Corporations Manage Integration? *Sustainability* **2018**, *10*, 4499. [CrossRef]
15. Clark, H.; Coll-Seck, A.M.; Banerjee, A.; Peterson, S.; Dalglish, S.L.; Ameratunga, S.; Balabanova, D.; Bhan, M.K.; Bhutta, Z.A.; Borrazzo, J.; et al. A Future for the World’s Children? A WHO–UNICEF–Lancet Commission. *Lancet* **2020**, *395*, 605–658. [CrossRef]
16. Porter, M.; Kramer, M. Strategy and society: The link between competitive advantage and corporate social responsibility. *Harv. Bus. Rev.* **2006**, *84*, 78–92.
17. Dean, T.J.; McMullen, J.S. Toward a theory of sustainable entrepreneurship: Reducing environmental degradation through entrepreneurial action. *J. Bus. Ventur.* **2007**, *22*, 50–76. [CrossRef]
18. Cooper, S.C.L.; Stokes, P.; Liu, Y.; Tarba, S.Y. Sustainability and Organizational Behavior: A Micro-Foundational Perspective. *J. Organ. Behav.* **2017**, *38*, 1297–1301. [CrossRef]
19. Sullivan, D.P.; Daniels, J.D. Innovation in international business research: A call for multiple paradigms. *J. Int. Bus. Stud.* **2008**, *39*, 1081–1090. [CrossRef]
20. Kolk, A.; van Tulder, R. International business, corporate social responsibility and sustainable development. *Int. Bus. Rev.* **2010**, *19*, 119–125. [CrossRef]
21. International Monetary Fund. Available online: <https://www.imf.org/external/datamapper/NGDPD@WEO/OEMDC/ADVEC/WEOWORLD> (accessed on 1 July 2025).
22. Dunlap, R.E.; Mertig, A.G. Global Concern for the Environment: Is Affluence a Prerequisite? *J. Soc. Issues* **1995**, *51*, 121–137. [CrossRef]
23. Hashmi, M.A.; Damanhour, A.; Rana, D. Evaluation of Sustainability Practices in the United States and Large Corporations. *J. Bus. Ethics* **2014**, *127*, 673–681. [CrossRef]
24. Friedrich, J.; Ge, M.; Pickens, A.; Vigna, L. This Interactive Chart Shows Changes in the World’s Top 10 Emitters. 2023. Available online: <https://www.wri.org/insights/interactive-chart-shows-changes-worlds-top-10-emitters> (accessed on 1 July 2025).
25. Bentham, J. *An Introduction to the Principles of Morals and Legislation*; Oxford at the Clarendon Press: London, UK, 1876.
26. Mill, J.S. *Utilitarianism*; Parker, Son & Bourn: London, UK, 1863.
27. Kant, I. *Groundwork for the Metaphysics of Morals*; Cambridge University Press: Cambridge, UK, 1977.
28. Aupperle, K.E.; Carroll, A.B.; Hatfield, J.D. An Empirical Examination of the Relationship Between Corporate Social Responsibility and Profitability. *Acad. Manag. J.* **1985**, *28*, 446–463. [CrossRef]
29. Porter, M.E.; Kramer, M.R. Creating Shared Value. *Manag. Sustain. Bus.* **2019**, *1*, 323–346.
30. Carroll, A.B. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Bus. Horiz.* **1991**, *34*, 39–48. [CrossRef]
31. Epstein, M.J.; Roy, M.J. Sustainability in Action: Identifying and Measuring the Key Performance Drivers. *Long. Range Plan.* **2001**, *34*, 585–604. [CrossRef]
32. Garriga, E.; Melé, D. Corporate Social Responsibility Theories: Mapping the Territory. *J. Bus. Ethics* **2004**, *53*, 51–71. [CrossRef]
33. Crane, A.; Palazzo, G.; Spence, L.J.; Matten, D. Contesting the Value of “Creating Shared Value”. *Calif. Manag. Rev.* **2014**, *56*, 130–153. [CrossRef]
34. Godfrey, P.C.; Merrill, C.B.; Hansen, J.M. The Relationship Between Corporate Social Responsibility and Shareholder Value: An Empirical Test of the Risk Management Hypothesis. *Strateg. Manag. J.* **2009**, *30*, 425–445. [CrossRef]

35. Flammer, C. Corporate Social Responsibility and Shareholder Reaction: The Environmental Awareness of Investors. *Acad. Manag. J.* **2022**, *56*, 758–781. [\[CrossRef\]](#)
36. Aguinis, H.; Glavas, A. What We Know and Don't Know about Corporate Social Responsibility. *J. Manag.* **2012**, *38*, 932–968. [\[CrossRef\]](#)
37. Matten, D.; Moon, J. “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Acad. Manag. Rev.* **2018**, *33*, 404–424. [\[CrossRef\]](#)
38. Paruzel, A.; Klug, H.J.P.; Maier, G.W. The Relationship Between Perceived Corporate Social Responsibility and Employee-Related Outcomes: A Meta-Analysis. *Front. Psychol.* **2021**, *12*, 607108. [\[CrossRef\]](#)
39. Kolk, A.; Hong, P.; van Dolen, W. Corporate social responsibility in China: An analysis of domestic and foreign retailers' sustainability dimensions. *Bus. Strategy Environ.* **2008**, *19*, 289–303. [\[CrossRef\]](#)
40. Marquis, C.; Qian, C. Corporate Social Responsibility Reporting in China: Symbol or Substance? *Org. Sci.* **2014**, *25*, 127–148. [\[CrossRef\]](#)
41. Reindl, S. Creating shared value in China: The case of Austrian businesses. *Bus. Strat. Dev.* **2024**, *7*, e335. [\[CrossRef\]](#)
42. Porter, M.E.; Kramer, M.R. The competitive advantage of corporate philanthropy. *Harv. Bus. Rev.* **2002**, *80*, 56–62.
43. Bice, S. Corporate Social Responsibility as Institution: A Social Mechanisms Framework. *J. Bus. Ethics* **2015**, *143*, 17–34. [\[CrossRef\]](#)
44. Carroll, A.B. Corporate Social Responsibility: Evolution of a Definitional Construct. *Bus. Soc.* **1999**, *38*, 268–295. [\[CrossRef\]](#)
45. Ioannou, I.; Serafeim, G. What drives corporate social performance? The role of nation-level institutions. *J. Int. Bus. Stud.* **2012**, *43*, 834–864. [\[CrossRef\]](#)
46. Carroll, A.B. A Three-Dimensional Conceptual Model of Corporate Performance. *Acad. Manag. Rev.* **1979**, *4*, 497–505. [\[CrossRef\]](#)
47. Wood, D.J. Corporate social performance revisited. *Acad. Manag. Rev.* **1991**, *16*, 691–718. [\[CrossRef\]](#)
48. Chang, C.E.; Krueger, T.M.; Witte, D.H. Effective Socially Responsible Investing: Self-Proclamation, Sustainability Rating, and Cost. *J. Financ. Plan.* **2019**, *32*, 38–47.
49. Oh, S.; Hong, A.; Hwang, J. An Analysis of CSR on Firm Financial Performance in Stakeholder Perspectives. *Sustainability* **2017**, *9*, 1023. [\[CrossRef\]](#)
50. Bulkeley, H.; Betsill, M.M. Revisiting the Urban Politics of Climate Change. *Environ. Polit.* **2013**, *22*, 136–154. [\[CrossRef\]](#)
51. Hsu, W.L.; Shen, X.; Xu, H.; Zhang, C.; Liu, H.L.; Shiau, Y.C. Integrated Evaluations of Resource and Environment Carrying Capacity of the Huaihe River Ecological and Economic Belt in China. *Land* **2021**, *10*, 1168. [\[CrossRef\]](#)
52. Zhang, J.; Gao, C.; Wu, S.; Liu, M. Can the carbon emission trading scheme promote corporate environmental protection investment in China? *Environ. Sci. Pollut. Res.* **2022**, *29*, 81351–81367. [\[CrossRef\]](#)
53. Rugman, A.M.; Verbeke, A. Corporate strategies and environmental regulations: An organizing framework. *Strat. Manag. J.* **1998**, *19*, 363–375. [\[CrossRef\]](#)
54. Rothenberg, S.; Levy, D.L. Corporate Perceptions of Climate Science. *Bus. Soc.* **2011**, *51*, 31–61. [\[CrossRef\]](#)
55. Dunlap, R.E.; Catton, W.R. What Environmental Sociologists Have in Common (whether Concerned with “Built” or “Natural” Environments). *Sociol. Inq.* **1983**, *53*, 113–135. [\[CrossRef\]](#)
56. Liu, J.; Raven, P.H. China's Environmental Challenges and Implications for the World. *Crit. Rev. Environ. Sci. Technol.* **2010**, *40*, 823–851. [\[CrossRef\]](#)
57. Chang, C.H. The Influence of Corporate Environmental Ethics on Competitive Advantage: The Mediation Role of Green Innovation. *J. Bus. Ethics* **2011**, *104*, 361–370. [\[CrossRef\]](#)
58. Lin, C. Study on Green Consumption Intention of University Students in the Guangdong-Hong Kong-Macao Greater Bay Area. *Appl. Educ. Psychol.* **2022**, *3*, 56–64.
59. Bansal, P.; Roth, K. Why Companies Go Green: A Model of Ecological Responsiveness. *Acad. Manag. J.* **2000**, *43*, 717–736. [\[CrossRef\]](#)
60. Arent, D.J.; Wise, A.; Gelman, R. The Status and Prospects of Renewable Energy for Combating Global Warming. *Energy Econ.* **2011**, *33*, 584–593. [\[CrossRef\]](#)
61. Renwick, D.W.S.; Redman, T.; Maguire, S. Green Human Resource Management: A Review and Research Agenda. *Int. J. Manag. Rev.* **2013**, *15*, 1–14. [\[CrossRef\]](#)
62. Norton, T.A.; Parker, S.L.; Zacher, H.; Ashkanasy, N.M. Employee Green Behavior. *Org. Environ.* **2015**, *28*, 103–125. [\[CrossRef\]](#)
63. De Marchi, V.; Cainelli, G.; Grandinetti, R. Multinational subsidiaries and green innovation. *Int. Bus. Rev.* **2022**, *10*, 20–27. [\[CrossRef\]](#)
64. Hensengerth, O.; Lu, Y. Emerging environmental Multi-Level Governance in China? Environmental protests, public participation and local institution-building. *Public Policy Adm.* **2018**, *34*, 121–143. [\[CrossRef\]](#)
65. Guo, X.; Bai, H. The Role of Public Participation in Environmental Governance: Empirical Evidence from China. *Sustainability* **2019**, *11*, 4696. [\[CrossRef\]](#)
66. Liu, L.; Zhang, B.; Bi, J. Reforming China's multi-level environmental governance: Lessons from the 11th Five-Year Plan. *Environ. Sci. Policy* **2012**, *21*, 106–111. [\[CrossRef\]](#)

67. Levy, D.L.; Kolk, A. Strategic Responses to Global Climate Change: Conflicting Pressures on Multinationals in the Oil Industry. *Bus. Polit.* **2002**, *4*, 275–300. [\[CrossRef\]](#)
68. Goldman, M. Constructing an Environmental State: Eco-governmentality and Other Transnational Practices of a “Green” World Bank. *Soc. Probl.* **2001**, *48*, 499–523. [\[CrossRef\]](#)
69. Hoffman, A.J. Institutional Evolution and Change: Environmentalism and the U.S. Chemical Industry. *Acad. Manag. J.* **1999**, *42*, 351–371. [\[CrossRef\]](#)
70. Egri, C.P.; Herman, S. Leadership in the North American Environmental Sector: Values, Leadership Styles, and Contexts of Environmental Leaders and Their Organizations. *Acad. Manag. J.* **2000**, *43*, 571–604. [\[CrossRef\]](#)
71. Eccles, R.G.; Krzus, M.P.; Rogers, J.; Serafeim, G. The Need for Sector-Specific Materiality and Sustainability Reporting Standards. *J. Appl. Corp. Financ.* **2012**, *24*, 65–71. [\[CrossRef\]](#)
72. Eccles, R.G.; Ioannou, I.; Serafeim, G. The Impact of Corporate Sustainability on Organizational Processes and Performance. *Manag. Sci.* **2014**, *60*, 2835–2857. [\[CrossRef\]](#)
73. Hart, S. Beyond Greening: Strategies for a Sustainable World. *Harv. Bus. Rev.* **1997**, *75*, 66–77.
74. Han, P.; Cai, Q.; Oda, T.; Zeng, N.; Shan, Y.; Lin, X.; Liu, D. Assessing the Recent Impact of COVID-19 on Carbon Emissions from China Using Domestic Economic Data. *Sci. Total Environ.* **2021**, *750*, 14–16. [\[CrossRef\]](#)
75. Pinkston, T.S.; Carroll, A.B. A retrospective examination of CSR orientations: Have they changed? *J. Bus. Ethics* **1996**, *15*, 199–206. [\[CrossRef\]](#)
76. Kotsantonis, S.; Serafeim, G. Four Things No One Will Tell You About ESG Data. *J. Appl. Corp. Financ.* **2019**, *31*, 50–58. [\[CrossRef\]](#)
77. Bansal, P.; DesJardine, M.R. Business Sustainability: It Is About Time. *Strateg. Organ.* **2014**, *12*, 70–78. [\[CrossRef\]](#)
78. Gómez-Bezares, F.; Przychodzen, W.; Przychodzen, J. Corporate Sustainability and Shareholder Wealth—Evidence from British Companies and Lessons from the Crisis. *Sustainability* **2016**, *8*, 276. [\[CrossRef\]](#)
79. Lubell, M.; Feiock, R.; Handy, S. City Adoption of Environmentally Sustainable Policies in California’s Central Valley. *J. Am. Plann. Assoc.* **2009**, *75*, 293–308. [\[CrossRef\]](#)
80. Khan, M.; Serafeim, G.; Yoon, A. Corporate Sustainability: First Evidence on Materiality. *Account. Rev.* **2016**, *91*, 1697–1724. [\[CrossRef\]](#)
81. Kasper, D. Re-conceptualizing (environmental) sociology. *Environ. Sociol.* **2016**, *2*, 322–332. [\[CrossRef\]](#)
82. Moon, J. The contribution of corporate social responsibility to sustainable development. *Sustain. Dev.* **2022**, *15*, 296–306. [\[CrossRef\]](#)
83. Esty, D.C.; Winston, A.S. *Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build a Competitive Advantage*; Wiley: Hoboken, NJ, USA, 2009.
84. Johanson, J.; Vahlne, J.E. The Internationalization Process of the Firm—A Model of Knowledge Development and Increasing Foreign Market Commitments. *J. Int. Bus. Stud.* **1977**, *8*, 23–32. [\[CrossRef\]](#)
85. Clark, G.L.; Feiner, A.; Viehs, M. From the Stockholder to the Stakeholder: How Sustainability Can Drive Financial Outperformance. 2015. Available online: https://arabesque.com/data/archive_pdfs/From_the_stockholder_to_the_stakeholder_web.pdf (accessed on 1 July 2025).
86. Bell, D. Climate Change and Human Rights. *Wiley Interdiscip. Rev. WIREs Clim. Change* **2019**, *4*, 159–170. [\[CrossRef\]](#)
87. Eizenberg, E.; Jabareen, Y. Social Sustainability: A New Conceptual Framework. *Sustainability* **2017**, *9*, 68. [\[CrossRef\]](#)
88. Heffernan, O. Crunch time for climate change. *Nat. Rep. Clim. Change* **2009**, *9*, 134. [\[CrossRef\]](#)
89. Inman, M. The climate change game. *Nat. Rep. Clim. Change* **2019**, *1*, 130–133. [\[CrossRef\]](#)
90. Lal, R. Restoring Soil Quality to Mitigate Soil Degradation. *Sustainability* **2015**, *7*, 5875–5895. [\[CrossRef\]](#)
91. Frison, E.A.; Cherfas, J.; Hodgkin, T. Agricultural Biodiversity Is Essential for a Sustainable Improvement in Food and Nutrition Security. *Sustainability* **2011**, *3*, 238–253. [\[CrossRef\]](#)
92. Gomiero, T. Soil Degradation, Land Scarcity and Food Security: Reviewing a Complex Challenge. *Sustainability* **2016**, *8*, 281. [\[CrossRef\]](#)
93. Kumar, R.; Verma, A.; Shome, A.; Sinha, R.; Sinha, S.; Jha, P.K.; Kumar, R.; Kumar, P.; Shubham; Das, S.; et al. Impacts of Plastic Pollution on Ecosystem Services, Sustainable Development Goals, and Need to Focus on Circular Economy and Policy Interventions. *Sustainability* **2021**, *13*, 9963. [\[CrossRef\]](#)
94. Malhi, G.S.; Kaur, M.; Kaushik, P. Impact of Climate Change on Agriculture and Its Mitigation Strategies: A Review. *Sustainability* **2021**, *13*, 1318. [\[CrossRef\]](#)
95. Liu, J.; Diamond, J. China’s environment in a globalizing world. *Nature* **2005**, *435*, 1179–1186. [\[CrossRef\]](#)
96. Liu, L.; Wang, S.; Wang, K.; Zhang, R.; Tang, X. LMDI decomposition analysis of industry carbon emissions in Henan Province, China: Comparison between different 5-year plans. *Nat. Hazards* **2015**, *80*, 997–1014. [\[CrossRef\]](#)
97. Zheng, S.; Kahn, M.E.; Sun, W.; Luo, D. Incentives for China’s urban mayors to mitigate pollution externalities: The role of the central government and public environmentalism. *Reg. Sci. Urban. Econ.* **2014**, *47*, 61–71. [\[CrossRef\]](#)
98. Ayuso, S.; Rodríguez, A.M.; Ricart, E.J. Using Stakeholder Dialogue as a Source for New Ideas: A Dynamic Capability Underlying Sustainable Innovation. *Corp. Gov. Int. J. Bus. Soc.* **2006**, *6*, 475–490. [\[CrossRef\]](#)

99. Lin, C.-Y.; Chau, K.Y.; Tran, T.K.; Sadiq, M.; Van, L.; Phan, T.T.H. Development of renewable energy resources by green finance, volatility and risk: Empirical evidence from China. *Renew. Energy* **2022**, *201*, 821–831. [\[CrossRef\]](#)
100. Suter, G.W. Ecological risk assessment in the United States Environmental Protection Agency: A historical overview. *Integr. Environ. Assess. Manag.* **2008**, *4*, 285. [\[CrossRef\]](#)
101. Darby, S. New Tools for Environmental Protection: Education, Information and Voluntary Measures. *Environ. Sci. Pol.* **2003**, *6*, 465–466. [\[CrossRef\]](#)
102. The President's Council on Sustainable Development. Sustainable America—A New Consensus. Available online: https://clintonwhitehouse4.archives.gov/PCSD/Publications/TF_Reports/amer-top.html (accessed on 1 July 2025).
103. Laplume, A.O.; Sonpar, K.; Litz, R.A. Stakeholder Theory: Reviewing a Theory That Moves Us. *J. Manag.* **2008**, *34*, 1152–1189. [\[CrossRef\]](#)
104. Stavins, R.N. The future of U.S. carbon-pricing policy. *Environ. Energy Policy Econ.* **2020**, *1*, 8–64.
105. Whitmee, S.; Haines, A.; Beyrer, C.; Boltz, F.; Capon, A.G.; de Souza Dias, B.F.; Ezech, A.; Frumkin, H.; Gong, P.; Head, P.; et al. Safeguarding human health in the Anthropocene epoch: Report of The Rockefeller Foundation–Lancet Commission on planetary health. *Lancet* **2015**, *386*, 1973–2028. [\[CrossRef\]](#) [\[PubMed\]](#)
106. United Nations Development Programme. 2022. Available online: <https://www.undp.org/sustainable-development-goals#:text=What%20are%20the%20Sustainable%20Development> (accessed on 1 July 2025).
107. Sibal, A.P.; Stillwell, A.S. Driving sustainability in the United States: Efficacy of state-level biodiesel policy approaches. *Environ. Sci. Technol.* **2024**, *58*, 18474–18483. [\[CrossRef\]](#) [\[PubMed\]](#)
108. Samour, A.; Mehmood, U.; Radulescu, M.; Budu, R.A.; Nitu, R.M. Examining the role of renewable energy, technological innovation, and the insurance market in environmental sustainability in the United States: A step toward COP26 targets. *Energies* **2023**, *16*, 6138. [\[CrossRef\]](#)
109. Ghose, T.K.; Islam, M.R.; Aruga, K.; Jannat, A.; Islam, M.M. Disaggregated Impact of Non-Renewable Energy Consumption on the Environmental Sustainability of the United States: A Novel Dynamic ARDL Approach. *Sustainability* **2024**, *16*, 8434. [\[CrossRef\]](#)
110. Chapman, E.; Carter, M.; Harvey, J.; Hatch, A.; Lucero, C.; Rogers, L. National Assessment of Regional Sustainability across the United States. *Discov. Sustain.* **2024**, *5*, 136. [\[CrossRef\]](#)
111. Çeliktöpus, E.; Kapur, B. Unveiling Climate Change Impacts on Agricultural Sustainability: Insights from the United States. *BIO Web Conf.* **2024**, *85*, 01–15. [\[CrossRef\]](#)
112. Ran, R. Understanding Blame Politics in China's Decentralized System of Environmental Governance: Actors, Strategies and Context. *China Q.* **2017**, *231*, 634–661. [\[CrossRef\]](#)
113. He, Y.; Lai, K.K. The effect of corporate social responsibility on brand loyalty: The mediating role of brand image. *Total Qual. Manag. Bus. Excell.* **2012**, *25*, 249–263. [\[CrossRef\]](#)
114. Wang, W.; Fu, Y.; Qiu, H.; Moore, J.H.; Wang, Z. Corporate social responsibility and employee outcomes: A moderated mediation model of organizational identification and moral identity. *Front. Psychol.* **2017**, *8*, 1906. [\[CrossRef\]](#) [\[PubMed\]](#)
115. Zeng, E.Y. Environmental challenges in China: An introduction. *Environ. Toxicol. Chem.* **2014**, *33*, 1690–1691. [\[CrossRef\]](#) [\[PubMed\]](#)
116. Wang, Y.; Morgan, R.K.; Cashmore, M. Environmental impact assessment of projects in the People's Republic of China: New law, old problems. *Environ. Impact Assess. Rev.* **2003**, *23*, 543–579. [\[CrossRef\]](#)
117. Tan, Y.; Xu, H.; Zhang, X. Sustainable urbanization in China: A comprehensive literature review. *Cities* **2016**, *55*, 82–93. [\[CrossRef\]](#)
118. Wu, J.; Chang, I.; Yilihamu, Q.; Zhou, Y. Study on the practice of public participation in environmental impact assessment by environmental non-governmental organizations in China. *Renew. Sustain. Energy Rev.* **2017**, *74*, 186–200. [\[CrossRef\]](#)
119. Lee, S.H.N.; Ha-Brookshire, J.; Chow, P.S. The moral responsibility of corporate sustainability as perceived by fashion retail employees: A USA-China cross-cultural comparison study. *Bus. Strategy Environ.* **2018**, *27*, 1462–1475. [\[CrossRef\]](#)
120. Zhong, Y.; Zhong, Y.; Zhang, L.; Tang, Z. The path to urban sustainability: Urban intelligent transformation and green development—Evidence from 286 cities in China. *Sustainability* **2024**, *16*, 10394. [\[CrossRef\]](#)
121. Chen, Y.; Yin, X.; Lyu, C. Circular Design Strategies and Economic Sustainability of Construction Projects in China: The Mediating Role of Organizational Culture. *Sci. Rep.* **2024**, *14*, 78–90. [\[CrossRef\]](#)
122. Liu, D.; Yang, J.; Zheng, P.; Lin, A. Research on the Impact Exerted by Green Innovation Corporations' Internationalization Depth on Innovation Performance and Sustainability—An Empirical Analysis Based on Data from China's Specialized, Fine, Special, and Innovative Enterprises. *Sustainability* **2024**, *16*, 9457. [\[CrossRef\]](#)
123. Ali, A.; Xiangyu, G.; Radulescu, M.; Nassani, A.A. The Impact of China-US Technological Innovation, Transportation, and Power Generation on Energy, Environment, and Economic Growth Sustainability. *Sci. Rep.* **2024**, *14*, 28712. [\[CrossRef\]](#)
124. Gore, A. *An Inconvenient Truth*; Rodale Publishers: New York, NY, USA, 2006.
125. Fisk, P. *People, Planet, Profit*; Kogan Page Publishers: London, UK, 2010.
126. Hopkins, M.S. Sustainability, but for managers. *MIT Sloan Manag. Rev.* **2009**, *50*, 11–15.
127. Esker, J.C. Corporate Social Responsibility: Can a Corporation Be Responsible if Its Only Responsibility is to the Shareholders? *Iowa Law. Rev.* **2021**, *106*, 1961–1992.

128. Snerison, J.F. Green is good: Sustainability, profitability, and a new paradigm for corporate governance. *Iowa Law. Rev.* **2009**, *94*, 987–1022.
129. Lewellyn, K.; Muller-Kahle, M. ESG leaders or laggards? A configurational analysis of ESG performance. *Bus. Soc.* **2024**, *63*, 1149–1202. [[CrossRef](#)]
130. Lin, Y. Research on the impact of corporate ESG performance on long-term sustainable competitive advantage. *J. Mod. Bus. Econ.* **2024**, *1*, 261. [[CrossRef](#)]
131. Zumente, I.; Bistрова, J. ESG importance for long-term shareholder value creation: Literature vs. practice. *J. Open Innov. Technol. Mark. Complex.* **2021**, *7*, 127. [[CrossRef](#)]
132. DiMaggio, P.J.; Powell, W.W. The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *Am. Sociol. Rev.* **1983**, *48*, 147–160. [[CrossRef](#)]
133. Kostova, T.; Roth, K.; Dacin, M.T. Institutional theory in the study of multinational corporations: A critique and new directions. *Acad. Manag. Rev.* **2008**, *33*, 994–1006. [[CrossRef](#)]
134. Lin, R.-J.; Sheu, C. Why do firms adopt/implement green practices? An institutional theory perspective. *Procedia Soc. Behav. Sci.* **2012**, *57*, 533–540. [[CrossRef](#)]
135. Freeman, R.E.; Wicks, A.C.; Parmar, B. Stakeholder Theory and “The Corporate Objective Revisited”. *Org. Sci.* **2004**, *15*, 364–369. [[CrossRef](#)]
136. Foot, R.; Walter, A. Global Norms and Major State Behavior: The Cases of China and the United States. *Eur. J. Int. Relat.* **2006**, *19*, 329–352. [[CrossRef](#)]
137. Moser, R. IFRS and convergence in China and the USA. *J. Technol. Manag. China* **2014**, *9*, 56–66. [[CrossRef](#)]
138. Westney, D.E. Institutionalization theory and the multinational corporation. In *Organization Theory and the Multinational Corporation*; Ghoshal, S., Westney, D.E., Eds.; Palgrave Macmillan: London, UK, 1993; pp. 53–76.
139. Maizland, L. *China’s Fight Against Climate Change and Environmental Degradation*; Council on Foreign Relations: New York, NY, USA, 2021.
140. Zhong, L.J.; Mol, A.P.J. Participatory environmental governance in China: Public hearings on urban water tariff setting. *J. Environ. Manag.* **2008**, *88*, 899–913. [[CrossRef](#)] [[PubMed](#)]
141. Shi, X.; Zeng, Y.; Wu, Y.; Wang, S. Outward foreign direct investment and green innovation in Chinese multi-national companies. *Int. Bus. Rev.* **2023**, *10*, 21–60.
142. Tuan, L.T. Corporate social responsibility, ethics, and corporate governance. *Soc. Responsib. J.* **2019**, *8*, 547–560. [[CrossRef](#)]
143. Environmental Protection Agency. Learn About Volkswagen Violations. 2025. Available online: <https://www.epa.gov/vw/learn-about-volkswagen-violations> (accessed on 1 July 2025).
144. Tooze, A. Chartbook 414: Slouching Towards (Red-Green) Utopia. Voicing the Muted Politics of China’s Renewable Energy Revolution. 2025. Available online: <https://adamtooze.substack.com/p/chartbook-414-slouching-towards-red> (accessed on 1 July 2025).
145. Penghau, C.; Pingkuo, L.; Hua, P. Prospects of hydropower industry in the Yangtze River Basin: China’s green energy choice. *Renew. Energy* **2025**, *131*, 1168–1185. [[CrossRef](#)]
146. United Nations Environment Program. Global environmental outlook: Environment for development, GEO 4. *Choice Rev.* **2008**, *45*, 1–572.
147. United Nations. *Sustainable Development Goals*; Department of Economic and Social Affairs Sustainable Development: New York, NY, USA, 2024.
148. United Nations. *Transforming Our World: The 2030 Agenda for Sustainable Development*; United Nations: New York, NY, USA, 2015.
149. Glavinskas, V. Hope for Residents of Cancer Alley. *Solutions* **2024**, *55*, 7.
150. Pope Francis. Laudato si. The Vatican. Available online: https://www.vatican.va/content/francesco/en/encyclicals/documents/papa-francesco_20150524_enciclica-laudato-si.html (accessed on 1 July 2025).
151. Colquitt, J.A. On the Dimensionality of Organizational Justice: A Construct Validation of a Measure. *J. Appl. Psychol.* **2001**, *86*, 386–400. [[CrossRef](#)]
152. Song, R.; Liu, J.; Niu, K.; Feng, Y. Comparative Analysis of Trade’s Impact on Agricultural Carbon Emissions in China and the United States. *Agriculture* **2023**, *13*, 1967. [[CrossRef](#)]
153. Wang, Z.-X.; Li, Y.-T.; Gao, L.-F. Identification of the Dynamic Trade Relationship between China and the United States Using the Quantile Grey Lotka–Volterra Model. *Fractal Fract.* **2024**, *8*, 171. [[CrossRef](#)]
154. Jones, D.; Rangelova, K.; Walter, D.; Worthington, B.U.S. *Electricity 2025 Special Report*; Ember: London, UK, 2025.
155. Wholf, T. *Hundreds of EPA Scientists Expected to be Fired in More Trump Administration Cuts*; CBS News: New York, NY, USA, 2025.
156. Paddison, L.; Nilson, E. *China Made a Bet Decades Ago Because It Couldn’t Compete with the U.S. on Cars. That Bet is Paying off Big*; CNN Climate: Atlanta, GA, USA, 2025.
157. Liu, J. *A Five-Minute Charge to Go 250 Miles? This Chinese EV Giant Claims it can Offer Just That*; CNN Business: Atlanta, GA, USA, 2025.

158. Zou, L.; Liu, Y.; Wang, Y.; Hu, X. Assessment and analysis of agricultural non-point source pollution loads in China: 1978–2017. *J. Environ. Manag.* **2020**, *263*, 110400. [CrossRef] [PubMed]
159. Sadiq, M.; Nonthapot, S.; Mohamad, S.; Chee Keong, O.; Ehsanullah, S.; Iqbal, N. Does green finance matter for sustainable entrepreneurship and environmental corporate social responsibility during COVID-19? *China Financ. Rev. Int.* **2021**, *12*, 317–333. [CrossRef]
160. Hart, S.L. From Heresy to Dogma: An Institutional History of Corporate Environmentalism. *Acad. Manag. Rev.* **1998**, *23*, 354–357. [CrossRef]
161. Henriques, A.; Richardson, J. *The Triple Bottom Line, Does It all Add up? Assessing the Sustainability of Business and CSR*; Earthscan: London, UK, 2004.
162. Central Committee of the Communist Party of China. The Sixth Five-Year Plan (1981–85) for the National Economic and Social Development of the People’s Republic of China. *Chin. Econ. Stud.* **1983**, *17*, 3–64. [CrossRef]
163. China Securities Regulatory Commission. Available online: https://www.csrc.gov.cn/csrc_en/c102023/common_zcnc.shtml?channelid=e9958c689bef4d468d81dc93c8d3479f (accessed on 1 July 2025).
164. Ming, X. Sustainable development strategies for China’s Du Jiang Yan Water Resources Project. *Int. J. Sustain. Dev. World Ecol.* **2004**, *11*, 191–198. [CrossRef]
165. Smith, M.; Love, D.C.; Rochman, C.M.; Neff, R.A. Microplastics in seafood and the implications for human health. *Curr. Environ. Health Rep.* **2018**, *5*, 375–386. [CrossRef]
166. Shipping from China to the U.S.: Customs, Cost, Transit Time and More. Available online: <https://cargofromchina.com/china-usa/> (accessed on 1 July 2025).
167. Lewis, N. Wind-Powered Cargo Ship Sets Sail in a Move to Make Shipping Greener. Available online: https://www.cnn.com/2023/08/22/travel/wind-powered-cargo-ship-cargill-bartech-climate-c2e-spc-intl/index.html?cid=ios_app (accessed on 1 July 2025).
168. Tutton, R. *Giant Kites could Pull Cargo Ships Across the Ocean—And Slash Their Carbon Emissions*; CNN Travel: Atlanta, GA, USA, 2023.
169. U.S. Department of Energy. Inflation Reduction Act of 2022. 2022. Available online: <https://www.energy.gov/lpo/inflation-reduction-act-2022> (accessed on 1 July 2025).
170. Gross, S.; Sall, L. How do China and America Think About the Energy Transition? Brookings. 2025. Available online: <https://www.brookings.edu/articles/how-do-china-and-america-think-about-the-energy-transition/> (accessed on 1 July 2025).
171. Li, S. Uncovering Policy Lessons from the Rise of Clean Energy Industries in China. Stanford Doerr School of Sustainability. 2025. Available online: <https://sustainability.stanford.edu/news/uncovering-policy-lessons-rise-clean-energy-industries-china> (accessed on 1 July 2025).
172. Sebastião, A.M.; Tavares, M.C.; Azevedo, G. Evolution and Challenges of Sustainability Reporting in the Banking Sector: A Systematic Literature Review. *Adm. Sci.* **2024**, *14*, 333. [CrossRef]
173. Gudekli, A.; Dogan, M.E.; Goru Dogan, T.; Gudekli, D. Gender, Sustainability, and Urbanism: A Systematic Review of Literature and Cross-Cluster Analysis. *Sustainability* **2023**, *15*, 14994. [CrossRef]
174. Lockie, S. What is environmental sociology? *Environ. Sociol.* **2015**, *1*, 139–142. [CrossRef]
175. Mudambi, R. International business and the eclectic paradigm: Developing the OLI framework. *J. Int. Bus. Stud.* **2004**, *35*, 456–458. [CrossRef]
176. Schreuder, Y. Unintended Consequences: Climate Change Policy in a Globalizing World. *Environ. Soc.* **2012**, *3*, 103–122. [CrossRef]
177. Shahbaz, M.; Sinha, A. Environmental Kuznets curve for CO₂ emissions: A literature survey. *J. Econ. Stud.* **2019**, *46*, 106–168. [CrossRef]
178. Steg, L.; Vlek, C. Encouraging pro-environmental behaviour: An integrative review and research agenda. *J. Environ. Psychol.* **2009**, *29*, 309–317. [CrossRef]
179. Wettstein, F.; Giuliani, E.; Santangelo, G.D.; Stahl, G.K. International business and human rights: A research agenda. *J. World Bus.* **2019**, *54*, 54–65. [CrossRef]

Disclaimer/Publisher’s Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.