

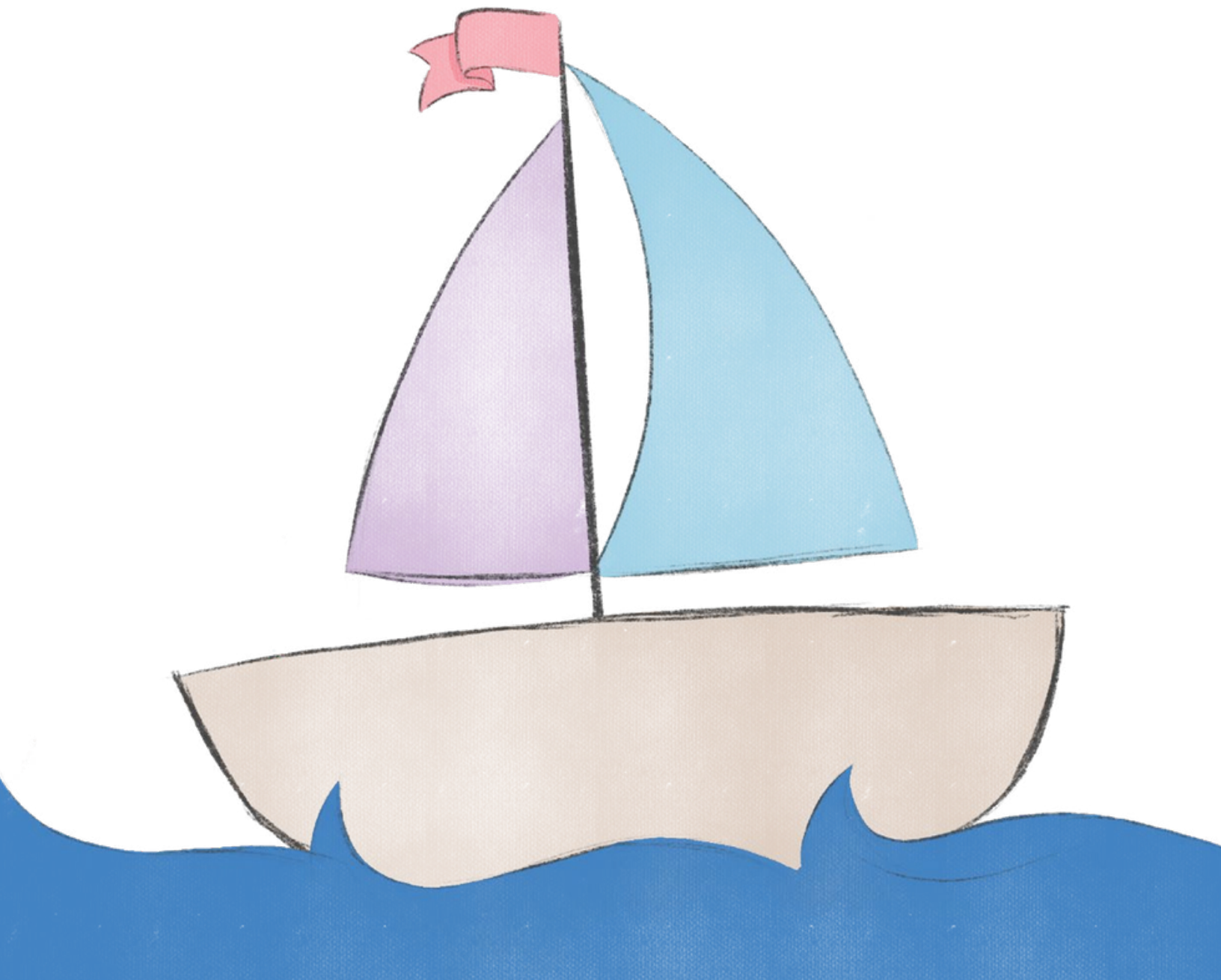
Responsible internal communication

A model for activating sustainable transformation

Based on academic research and applied experience in impact-driven companies

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This white paper presents an applied synthesis of the author's doctoral research on the role of internal communication in corporate sustainable development.

Its practical application is carried forward through Needo, a consulting firm specializing in strategic communication, organizational culture and sustainability.

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More information: needo.cl

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01

Introduction

Companies seeking to generate positive social and environmental impact face a central challenge: how to translate their purpose into coherent everyday practices within the organization.

Although commitment to sustainable development has expanded across the business world, a significant gap remains between what organizations declare and what they actually succeed in activating through their culture, decisions and employees' behavior.

In this context, internal communication takes on strategic importance. Beyond its traditional role in managing channels and messages, it becomes a dimension capable of articulating purpose, culture and action, influencing how organizations understand, experience and sustain their commitment to impact.

Nevertheless, significant gaps remain in the understanding of this role. Approaches centered on the operational management of communication continue to predominate, limiting its potential as a tool for organizational transformation and sustainable development.

In response to this context, this document brings together insights derived from academic research that help explain how internal communication can strengthen organizational coherence and activate cultures aligned with purpose.

Building on these findings, it introduces the Timón 360° model —*timón*, Spanish for “rudder” or “helm”—, an integrative framework for managing internal communication as a system oriented towards strategic alignment, organizational learning and the generation of sustainable impact.

Beyond its conceptual foundations, this white paper therefore seeks to provide practical guidance for leaders, communication teams and companies wishing to advance towards more coherent, participatory management models oriented towards the common good.



Responsible
internal
communication
articulates purpose,
culture and action,
bringing the
commitment
to positive impact
to life.

02

Context and research approach

This document is based on academic research aimed at understanding the role of internal communication in corporate sustainable development, drawing on the analysis of real-life company cases and dialogue with international experts in strategic communication and sustainability.

Using a qualitative approach, the research combined an in-depth analysis of B Corps—companies characterized by integrating purpose into their business models and undergoing impact measurement processes—with the experiences of their employees and leaders, as well as expert perspectives.

The study was conducted between 2021 and 2025 within the framework of the B Impact Assessment, a tool used globally to measure and manage companies' economic, social, environmental and governance performance according to verifiable standards.

This framework made it possible to identify organizational practices, dynamics and cultural patterns that explain how internal communication can contribute to:

- integrating the sustainability vision into corporate strategy
- mobilizing employees around organizational purpose
- consolidating corporate cultures oriented towards impact

Rather than measuring isolated results, the study sought to understand the internal processes that make it possible to sustain impact over time.

03

Core concepts

Five core concepts guided the research and provide the interpretive framework for analyzing its findings, contextualizing the contribution of internal communication to triple impact, and grounding the management model presented later in this document.

Sustainable development

As defined in the Brundtland Report (UN, 1987), sustainable development means meeting the needs of the present without compromising the ability of future generations to meet their own needs. In the business context, it involves integrating social equity, economic viability and environmental responsibility into decision-making.

Operational sustainability

It refers to an organization's capacity to balance economic performance with environmental protection and social well-being in its everyday operations. Grounded in the triple-impact principle, it seeks to generate tangible, responsible value through business decisions and actions.

Responsible internal communication

In this document, it is understood as the strategic management of internal communication through an ethical, impact-oriented approach capable of strengthening organizational alignment, trust and employee commitment. It is not limited to the transmission of information, but contributes to activating culture, participation and organizational coherence.

Sustainability

In this document, sustainability is understood as a long-term perspective involving the sustained implementation of environmental, social and governance (ESG) criteria. It entails a strategic vision that recognizes the interdependence between business performance, the broader environment and future generations.

Sustainability culture

This refers to the set of values, beliefs and practices that integrate social and environmental impact into the organization's everyday life. In this context, internal communication plays a key role in raising awareness, building knowledge and mobilizing teams towards positive-impact objectives.

04

Conceptual framework: Responsible internal communication

4.1. From an operational function to a strategic and transformative dimension

In recent decades, corporate communication has evolved from an instrumental approach towards a function integrated into organizational management, with a growing role in value creation, relationship-building and decision-making (Cornelissen, 2020; Christensen et al., 2008).

This process has led to a broader understanding of communication as a system that articulates identity, strategy and relationships with different stakeholders, consolidating its position as a relevant dimension of corporate governance (Gregory & Willis, 2019).

Within this framework, strategic communication emerges as an integrative paradigm that connects communicative processes with corporate purpose. More than a dissemination function, it is understood as the intentional use of communication to guide action, build meaning and align the organization with its mission and values (Hallahan et al., 2007; Heath et al., 2018).

This approach entails an important shift: moving from communication centred on the transmission of information towards participatory, two-way communication oriented towards the creation of shared value, in which stakeholders not only receive messages but also contribute to their interpretation and co-creation (Freeman, 1984; Weder, 2021).

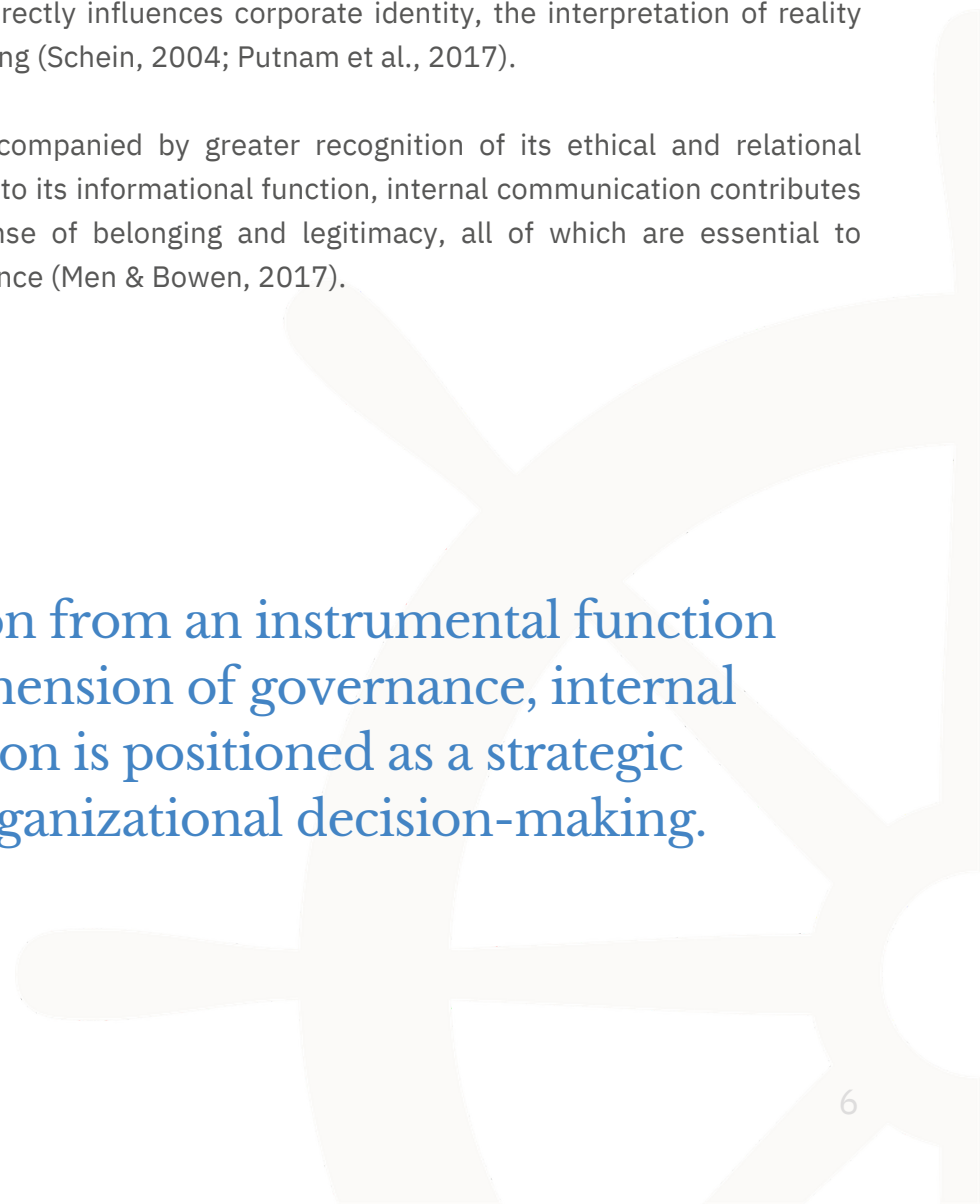
4.2. The evolution of internal communication

Within this context, internal communication has evolved from a tactical function—primarily intended to inform and coordinate—towards a strategic role with an impact on culture, leadership and corporate performance.

Historically, a functionalist perspective based on one-way flows and the transmission of information prevailed (Carretón & Ramos, 2009). However, the evolution of the field has led to an understanding that organizations do not merely communicate, but exist in and through communication, as communication shapes meanings, relationships and the dynamics of collective action (Ashcraft et al., 2009).

From this perspective, internal communication is recognized as a continuous process of meaning-making that directly influences corporate identity, the interpretation of reality and team decision-making (Schein, 2004; Putnam et al., 2017).

This shift has been accompanied by greater recognition of its ethical and relational dimensions. In addition to its informational function, internal communication contributes to building trust, a sense of belonging and legitimacy, all of which are essential to organizational performance (Men & Bowen, 2017).



In its evolution from an instrumental function towards a dimension of governance, internal communication is positioned as a strategic system for organizational decision-making.

4.3. Strategic dimension and value creation

Internal communication is now consolidated as a strategic tool for aligning teams with corporate objectives, facilitating understanding of purpose, coordination across areas and the mobilization of employees towards common goals (Van Riel & Fombrun, 2007; Tessi, 2015).

Its effectiveness depends not only on channels or messages, but on its capacity to articulate three key dimensions (Tessi, 2015):

- **Vision** (understanding purpose and strategic direction)
- **Motivation** (emotional connection with the meaning of work)
- **Action** (effective coordination to achieve results)

In this sense, internal communication contributes to innovation, adaptation and collective performance, acting as a system that facilitates both implementation and organizational learning (FitzPatrick & Valskov, 2014; Mmutle, 2022).

At the same time, its cross-cutting nature means that it cannot be managed in isolation, but requires a systemic perspective in which leadership and everyday practices play a central role (Aced et al., 2021).

4.4. Communication, culture and leadership

The close relationship between internal communication and corporate culture is one of the most relevant elements for understanding its impact.

Culture can be understood as a system of shared values, beliefs and meanings that guide organizational behaviour (Schein, 2004). Within this system, communication acts as the space in which culture is constructed, transmitted and transformed (Putnam et al., 2017).

When declared values are coherent with everyday practices, trust, internal cohesion and organizational legitimacy are strengthened. By contrast, inconsistencies between discourse and action can weaken commitment and erode culture.

Communicative leadership plays a fundamental role in this process. In addition to conveying key information, leaders shape culture through their practices, decisions and styles of interaction (Balakrishnan et al., 2024).

Leadership based on listening, transparency and coherence encourages participation, reduces resistance to change and strengthens strategic alignment (Men & Bowen, 2017).



Communicative leadership
marks a turning point:
it embodies internal
communication, shapes a
coherent culture and aligns
what is said with what is done.

4.5. Emerging demands: ethics, participation and sustainability

Current challenges have broadened expectations of internal communication, incorporating dimensions that go beyond operational efficiency.

First, the ethical dimension takes on a central role. Internal communication requires coherence, transparency and active consideration of employees' voices, integrating ethical principles into corporate management (Falkheimer & Heide, 2022).

Second, the demand for participation and dialogue is increasing. One-way models are insufficient in complex contexts, where meaning-making requires interaction, active listening and the inclusion of multiple perspectives (Bhatt et al., 2024).

Finally, sustainability redefines the scope of internal communication. Organizations need to go beyond communicating their commitments: they must be able to integrate them into culture and everyday practices. In this context, internal communication is positioned as a key element for translating purpose into action and facilitating sustainable transformation.

4.6. Towards responsible internal communication

Building on this evolution, the concept of **responsible internal communication** is consolidated and understood in this research as a perspective that (Calvimontes, 2026):

- moves beyond an instrumental view of internal communication
- integrates ethical, strategic and governance dimensions
- articulates corporate purpose, sustainability culture and responsible action
- promotes participation, coherence and shared meaning
- actively contributes to corporate sustainable development

This approach makes it possible to understand internal communication not merely as a support function, but as a system capable of mobilizing the organization towards more conscious and impact-oriented forms of management.

05

Research findings

5.1. Key management insights

The empirical analysis was conducted in two Latin American B Corps selected according to defined methodological criteria and operating in different industries and organizational contexts. Despite these differences, the study identified converging patterns regarding the role of internal communication in impact-oriented companies.

A cross-cutting finding is that sustainability management depends not only on the existence of policies, indicators or certifications, but also on the organization's capacity to integrate purpose into its everyday communication, leadership and cultural dynamics.

The analysis identified the following key insights:

a. Purpose generates impact when communication translates it

Corporate purpose emerges as an articulating axis of corporate identity. However, its effectiveness depends on the capacity of internal communication to translate it into messages that are understandable, relevant and actionable for employees.

Organizations that make progress in sustainability are not those that articulate their purpose most effectively, but those that turn it into an everyday experience for their employees.

b. Middle leadership is the main enabler

Middle leaders play a critical role as mediators between strategy and operations. They interpret, contextualize and give meaning to institutional messages, particularly in complex areas such as sustainability.

When this role is not sufficiently strengthened, gaps emerge between what the company declares and what actually occurs within teams.

C. Internal communication is a learning process

Internal communication operates within the company as a pedagogical rather than merely informational process. Through campaigns, dialogue spaces and educational initiatives, organizations facilitate the understanding of complex concepts and encourage their application in everyday practice.

This is especially relevant in sustainability, where change requires learning, not merely receiving information.

d. Culture is the system that enables sustainable transformation

Progress in sustainability is sustained when it becomes embedded in corporate culture. Values, symbols, narratives and everyday practices—such as training, volunteering or recognition programs—help consolidate a collective identity oriented towards impact.

Without this cultural grounding, initiatives tend to lose momentum or be perceived as peripheral.

e. Internal coherence determines the credibility of impact

One of the most decisive factors in strong sustainability performance is coherence between what the company does internally and what it communicates externally.

A lack of alignment generates internal skepticism and weakens commitment. By contrast, consistency strengthens trust, a sense of belonging and the organizational legitimacy that underpins corporate reputation.

f. Active participation is a condition for transformation

The most advanced organizations are those that engage employees not only as recipients of information, but also as co-creators in the interpretation, implementation and improvement of impact indicators and practices.

Sustainability is not simply implemented; it is built collectively.

5.2. Contributions from expert perspectives

The findings obtained from the case studies are reinforced by interviews with international experts, who agree on several key aspects:

- **Internal communication must be aligned with the sustainability strategy, acting as a bridge between purpose and action.**
- **Employee participation is a critical factor in both the implementation and credibility of sustainability initiatives.**
- **Coherence between discourse and practice is essential to prevent skepticism and perceptions of greenwashing.**
- **Communication performs a pedagogical role by translating complex concepts into accessible and meaningful language.**

The experts also highlight relevant challenges:

- **the difficulty of measuring the real impact of internal communication, particularly in qualitative dimensions such as trust or values alignment;**
- **and the need to move towards more comprehensive assessment models that connect communication, culture and organizational performance.**

Taken together, these findings show that internal communication does not act merely as a support function for corporate sustainable development, but as a system that articulates strategy, culture and participation around a vision of positive impact.

From this perspective, its contribution is not limited to informing or aligning. It lies in its capacity to activate organizational coherence, a fundamental condition for advancing sustainable transformation.



Internal communication acts as a pedagogical bridge, translating strategy into meanings and practices that people can understand and put into action.

5.3. From insights to managing and measuring internal communication

Based on the insights identified, the following synthesis is oriented towards practical application. It links each principle to its implications for internal communication management and to possible monitoring indicators.

Translating insights into management and indicators

KEY INSIGHT	ROLE OF INTERNAL COMMUNICATION	MANAGEMENT IMPLICATION	OBSERVABLE INDICATORS
Purpose translated into action	Translates purpose into understandable and actionable messages	Design narratives that connect strategy with everyday work	% of employees who understand the purpose and their role / Reported level of alignment
Enabling leadership	Acts as a mediator and interpreter of strategy	Strengthen leaders' communication skills and formative role	Communicative leadership assessment / Team dialogue frequency and quality
Formative communication	Facilitates understanding and organizational learning	Integrate sustainability education into communication processes	Level of understanding of key issues / Participation in learning opportunities
Transformative culture	Reinforces values, narratives and practices	Design experiences that consolidate habits and a sense of belonging	Level of identification with values / Observable sustainable practices within teams
Coherence as credibility	Ensures alignment between discourse and practice	Monitor and manage organizational consistency	Perception of internal coherence / Level of organizational trust
Active participation	Activates dialogue, co-creation and shared responsibility	Create spaces for participation and active listening	Level of participation in initiatives / Number of co-creation opportunities / Quality of feedback

Source: Author's own elaboration based on the findings of the doctoral research (Calvimontes, 2026).

06

Integrative synthesis of the research

The research examined how internal communication contributes to corporate sustainable development, using the B Impact Assessment as a frame of reference and drawing on the experience of companies committed to triple impact.

From a qualitative and interpretive perspective, the findings show that internal communication operates as a **system that connects purpose, management and organizational culture**, enabling the sustainability vision to be integrated into strategy, everyday practices and corporate identity.

First, the study confirms that internal communication is a decisive factor in corporate sustainable development, with influence across three interrelated levels: **strategic, operational and cultural**. At the *strategic level*, it helps align corporate purpose with the direction of the company and integrate sustainability into decision-making. At the *operational level*, it fosters participation and shared responsibility, strengthening continuous improvement. At the *cultural level*, it sustains the values, narratives and practices that consolidate corporate identity and commitment to the common good.

Second, the evidence shows that internal communication can be understood as a **living system that connects people, processes and intangible assets**, creating conditions for trust, learning and collaboration within organizations. In a context shaped by technological acceleration, artificial intelligence and global environmental challenges, its role is especially relevant in sustaining ethical awareness, critical discernment and human cohesion within companies.

Finally, based on the theoretical and empirical analysis, the **Timón 360°** model is proposed as a framework for managing responsible internal communication in companies oriented towards positive impact. The model seeks to translate strategy into everyday practices, strengthening understanding of corporate purpose, employee participation and coherence between values, culture and management.



07

A model for managing responsible internal communication

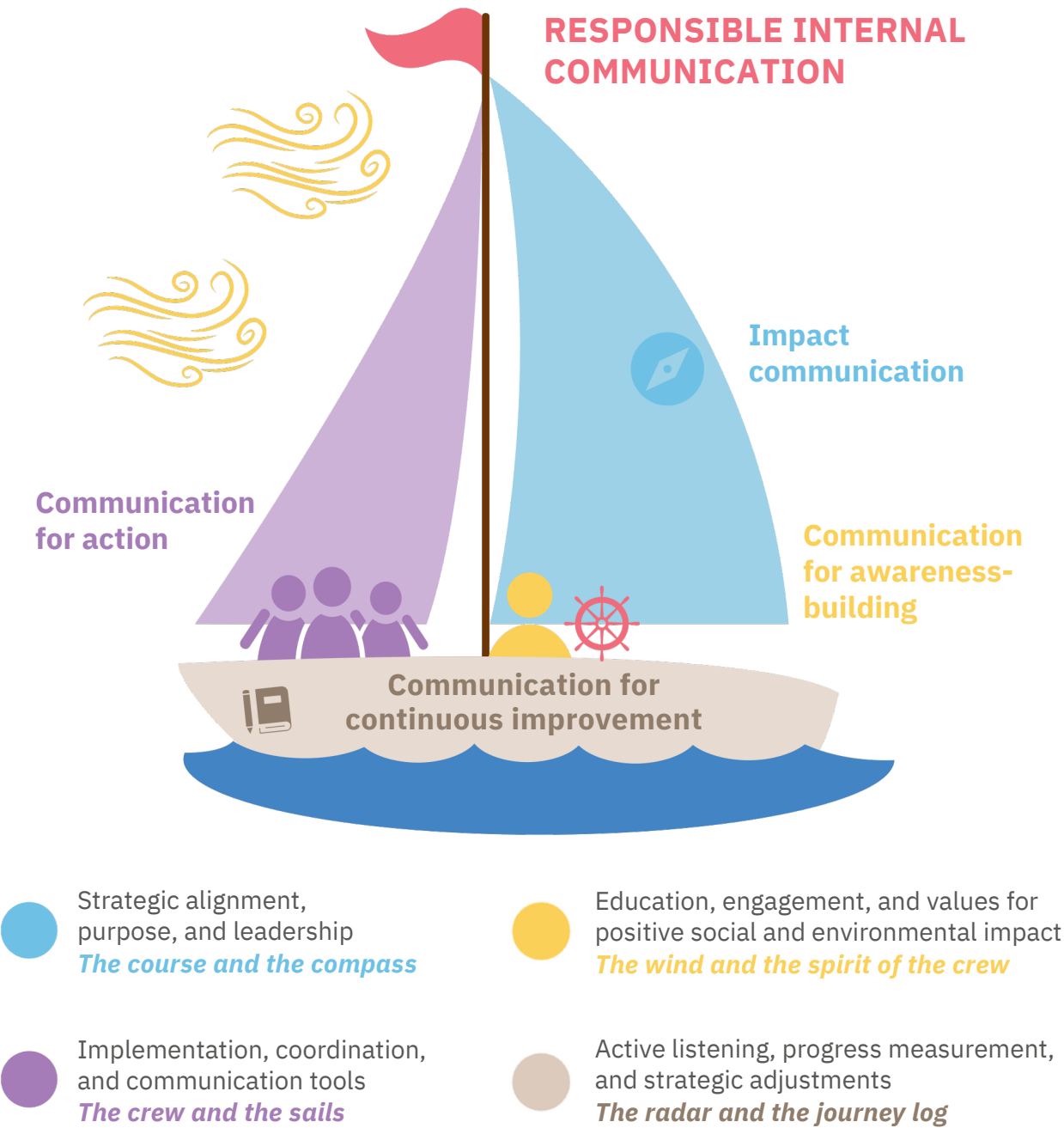
7.1. Description of the management model

The Timón 360° model offers an integrative framework for activating the potential of internal communication as a driver of organizational coherence and corporate sustainable development.

From the outset of the research, one of its central aims was to develop an approach that, in addition to contributing to academic debate, could serve as a practical reference for companies seeking to strengthen the strategic role of internal communication in their impact management processes. In this sense, it is a theoretical and applied model, built on a review of recent literature and the empirical evidence obtained through the study.

The rudder metaphor highlights the strategic role of internal communication in advancing towards sustainability. A rudder makes it possible to maintain direction and adjust the course when conditions change. The 360° dimension, in turn, emphasizes the need for integrated communication that reaches every level of the organization and enables a continuous, multidirectional and adaptive flow.

Timón 360° model of internal communication for corporate sustainable development



Source: Calvimontes (2026).

The model comprises four complementary dimensions that interact dynamically within the organization:

The Timón 360° model: dimensions and activation keys

DIMENSION	MEANING WITHIN THE MODEL	MAIN CONTRIBUTION	ACTIVATION KEY
Strategic	The course and the compass	Provides direction and coherence by aligning purpose, strategy and impact objectives	Build a compelling narrative, activate leadership and integrate sustainability into decision-making and cross-functional coordination
Operational	The crew and the sails	Turns strategy into action by facilitating its everyday implementation	Translate strategy into roles, tools and coordination spaces, supported by clear information, learning and continuous dialogue
Cultural	The wind and the spirit of the crew	Sustains commitment by integrating values and meaning into the organizational experience	Create experiences, narratives and participatory spaces that embody purpose and reinforce coherent habits and relationships
Cross-cutting	The radar and the journey log	Enables the organization to learn, adjust and sustain the process over time	Incorporate metrics, continuous feedback and reviews of practices to guide decisions and improve organizational performance

Source: Author’s own elaboration based on the findings of the doctoral research (Calvimontes, 2026).

The model is not conceived as a normative tool or a single formula, but as an **interpretive, flexible and dynamic framework** that helps orient communication processes towards corporate sustainable development. Rather than prescribing a closed set of practices, it seeks to provide a conceptual compass for strengthening coherence between purpose, culture and management.

In this sense, it constitutes one of the original contributions of the research. Its methodological development and practical tools will be further explored progressively through future publications and specialized professional applications.

7.2. Practical application of the model:
connecting communication, management and impact

To facilitate its application across different organizational contexts, the Timón 360° model can be translated into a logic that connects business objectives, sustainability goals, internal communication practices and observable results.

The following matrix summarizes this relationship, showing how internal communication can act as a bridge between strategy and impact:

Timón 360°: Strategic communication–impact alignment matrix
(general version: example of application)

BUSINESS OBJECTIVE	RELATED SUSTAINABILITY OBJECTIVE	INTERNAL COMMUNICATION ACTION	IMPACT INDICATOR
Profitable and sustainable growth	Reducing the environmental footprint	Internal campaigns on efficiency and responsible resource use	Adoption of sustainable practices / Reduced consumption
Corporate reputation and trust	Integration of ESG criteria	Communication of sustainability progress, results and challenges	Level of awareness / Perceived coherence
Talent attraction and retention	Employee well-being and development	Communication of benefits, listening spaces and continuous feedback	Employee satisfaction / Retention
Innovation and operational efficiency	Optimization of sustainable processes	Communication of improvement initiatives, digitalization and good practices	Participation levels / Process efficiency

Source: Author’s own elaboration based on the findings of the doctoral research (Calvimontes, 2026).

Application key

This matrix is not intended as a closed or standardized tool, but as an articulation guide for understanding how internal communication can contribute to:

- translating strategy into concrete practices
- connecting corporate objectives with everyday behaviors
- creating the conditions needed to achieve sustainable results

Its application requires consideration of each organization's specific reality, including its culture, structure, size, level of maturity and strategic priorities.

Insights from the research

Considering the research from which this model emerged, and the converging patterns identified in impact-oriented organizations, it becomes clear that the contribution of internal communication does not follow a single logic or begin from a uniform starting point. Its value lies in its capacity to make sustainability operational in organizational life by connecting strategy with everyday practice.

From this perspective, an articulation matrix such as the one proposed does not seek to standardize communication management, but rather to organize and guide action, making it possible to connect decisions, practices and results more intentionally and coherently. Its contribution lies in providing a framework that facilitates the understanding, implementation and monitoring of sustainable transformation within the company.

In this way, the matrix operates as a tool for interpretation and action that strengthens corporate practice: it translates impact objectives into clear guidelines, connects elements that may otherwise remain fragmented, and facilitates the activation of sustainable transformation.

As an extension of this approach, the following matrix illustrates how internal communication can contribute to activating results across the different dimensions of the B Impact Assessment by connecting organizational decisions, communication practices and observable changes in culture and performance.

Timón 360°: Strategic communication–impact alignment matrix
(reference version: application example based on the new 2026 B standards)

IMPACT DIMENSION	INTERNAL COMMUNICATION LEVER	EXPECTED RESULT	INDICATOR TYPE
Purpose and Stakeholder Governance	Communicating strategic decisions through a participatory approach	Greater perceived inclusion and legitimacy in decision-making	Perceived inclusion / Participation
Fair Work	Clear communication of compensation policies and organizational criteria	Reduced perceptions of inequity	Perceived fairness / Understanding of policies
Justice, Equity, Diversity, & Inclusion	Activating conversations and learning spaces on inclusion	Greater participation in diversity and inclusion initiatives	Participation / Engagement
Human Rights	Promoting awareness and adoption of ethical channels and action protocols	Greater trust in and appropriate use of available channels	Level of awareness / Organizational trust
Climate Action	Communicating environmental goals, progress and challenges	Greater ownership of climate objectives among teams	Level of awareness / Alignment
Environmental Stewardship and Circularity	Internal campaigns promoting sustainable habits in operations	Greater adoption of responsible everyday practices	Level of adoption / Observable practices

Source: Author’s own elaboration based on the findings of the doctoral research (Calvimontes, 2026).

Methodological note

The matrix presented here is a simplified version of the model developed through this research. The full tool forms part of the **Timón 360° responsible internal communication** approach, whose application includes diagnostic processes, strategic design and support adapted to each organization.



The Timón 360° model addresses a central organizational challenge: turning impact strategy into lived experience by mobilizing employee participation and commitment.

08

Final reflection

The transition towards sustainable development models depends not only on defining strategies and adopting standards, but also on organizations' capacity to sustain coherent ways of operating, making decisions and building relationships over time.

In this process, internal communication acquires structural value. Beyond supporting management, it creates the conditions that enable purpose to be translated into practice, strategy to become understandable and corporate culture to be consolidated as a space of shared meaning.

More than a tool, it emerges as an organizational process that influences how people interpret reality, make decisions and connect with the common project. It is in this dimension that its greatest potential to contribute to corporate sustainable development lies.

Adopting this perspective means advancing towards a broader understanding of strategic communication, moving beyond approaches focused exclusively on message management and integrating communication into organizational leadership, learning and transformation processes.

In this context, responsible internal communication emerges as an evolving field, with an increasingly relevant role in building coherent corporate cultures, managing impact and fostering more conscious relationships within companies.

This white paper seeks to contribute to that evolution by offering a framework that connects evidence, reflection and practice, while inviting readers to reconsider the place of strategic communication in organizations oriented towards the common good.

Internal communication does not generate sustainable impact on its own, but it can become the system that articulates purpose, culture and action to make it possible, mobilizing decisions, behaviours and practices that are coherent with the corporate vision.

09

An invitation to move forward with a regenerative perspective

The Timón 360° model offers a way to understand and guide internal communication as an articulating system for corporate sustainable development. Its application must be adapted to each company's reality, culture and level of maturity through diagnostic, design and support processes that translate its principles into concrete practices.

Understanding sustainability as the management of impacts from a long-term perspective opens the possibility of moving towards a regenerative approach, in which organizations actively contribute to renewing the social, cultural and environmental systems of which they are part.

Within this horizon, strategic internal communication can play an even deeper role: not only aligning and mobilizing, but also **cultivating meaning, strengthening relationships and activating new ways of relating** within and beyond the organization. It is a form of communication that both manages and **regenerates**: trust, coherence, care and commitment to the common good.



Sustainable transformation cannot be decreed: it is built from within, through communication that articulates, mobilizes and regenerates.

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Needo supports organizations seeking to align purpose and impact by integrating sustainability into leadership, strategic communication, organizational culture and decision-making.

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