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The Mediating Role of International Competitive Strategies in the Effect of Companies' Corporate Sustaınability Activities on Export Performance in Türkiye: Porter's Generic Perspective

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Abstract: The growing awareness of environmental, social, and economic challenges has significantly reshaped global market dynamics. In particular, the rising sensitivity toward sustainability in international markets has played a decisive role in altering consumer, investor, and governmental expectations. Consequently, corporate sustainability practices—which encompass firms' environmental, social, and economic responsibilities—have emerged as a critical dimension of corporate legitimacy and strategic positioning. Within this framework, corporate sustainability constitutes a fundamental determinant for ensuring long-term competitiveness and achieving sustainable growth objectives. Hence, examining the nexus between sustainability practices and export performance within international markets has become increasingly relevant. For export-oriented economies such as Türkiye, embedding sustainability principles into trade structures represents not only a strategic imperative but also a prerequisite for sustaining competitiveness in the global arena. While existing literature provides insights into the influence of corporate sustainability practices on competitive advantage and firm performance in foreign markets, the mediating role of competitive strategies within this relationship remains relatively underexplored. Addressing this gap, the present study investigates the impact of corporate sustainability activities undertaken by Turkish exporting firms on their export performance, with particular emphasis on the mediating function of competitive strategies. Furthermore, in light of forthcoming regulatory frameworks that are expected to mandate sustainability criteria in international trade, the study aspires to offer practical guidance for firms aiming to enhance export performance through the strategic integration of sustainability into their competitive positioning. Methodologically, the research employed IBM SPSS 27.0 for data analysis. Descriptive statistics included the computation of frequencies and percentages for categorical variables, as well as mean, standard deviation, minimum, and maximum values for numerical variables. The validity and reliability of the measurement scales were assessed, and underlying sub-factors were identified. Normality tests guided the decision to apply parametric or non-parametric statistical procedures. Hypotheses were tested at the 95% confidence level, utilizing Pearson correlation, one-way and two-way ANOVA, and chi-square analyses. Additionally, exploratory and confirmatory factor analyses were conducted via AMOS 21 to validate factor structures, alongside the assessment of convergent and discriminant validity of the scales. Finally, the Structural Equation Modeling (SEM) approach was applied to test the proposed hypotheses, and mediation effects were evaluated using the Sobel test.

Keyword: Corporate Sustainability, Export Performance, Generic Strategies

JEL Classification: O33

1. Introduction

The notion of sustainability has emerged from the recognition that economic growth cannot be pursued independently of environmental and social equilibrium. The Brundtland Report of 1987 defined sustainable development as the capacity to meet present needs without compromising the ability of future generations to satisfy their own requirements. Conceptualized as a multidimensional framework, sustainability integrates environmental, social, and economic dimensions, aiming to address critical global challenges such as climate change, biodiversity loss, and income inequality. In 2015, this understanding was institutionalized through the adoption of the Sustainable Development Goals (SDGs), which transformed the concept of sustainability into tangible objectives and strengthened international cooperation (United Nations, 1987).

Corporate sustainability operationalizes the principles of sustainable development within the business sphere, requiring firms to systematically evaluate and manage their long-term environmental, social, and economic impacts. Increasing globalization and intensifying competitive pressures necessitate that companies move beyond a sole emphasis on financial performance, incorporating sustainability into their strategic priorities. Particularly in developing economies, export performance constitutes a crucial indicator of firms' ability to survive within global markets and secure access to new opportunities (Duman et al., 2025). In this respect, sustainability strategies provide a framework for the efficient use of resources, the reduction of environmental externalities, and the enhancement of societal well-being. Effective implementation, however, presupposes comprehensive institutional policies that integrate environmental, social, and economic objectives in a holistic manner, as well as a continuous cycle of strategic planning, execution, monitoring, and evaluation (Epstein & Buhovac, 2014). Moreover, compliance with environmental regulations, adoption of eco-friendly production processes, and engagement in social responsibility initiatives have been shown to reinforce firms' competitive positions in international market (Schaltegger, Lüdeke-Freund & Hansen, 2012).

The literature provides evidence that corporate sustainability practices can enhance export performance and confer competitive advantage. While studies have examined the effects of

Porter's generic strategies—cost leadership, differentiation, and focus—on export performance, the interaction between these strategies and corporate sustainability practices has not been sufficiently investigated. This research seeks to address this gap by analyzing how the influence of sustainability practices on export performance is mediated by the adoption of Porter's competitive strategies. The central hypothesis advanced is that firms which effectively integrate sustainability into their strategic orientation are more likely to enhance export performance through the deployment of appropriate competitive strategies (Yılmaz & Öz, 2023). Thus, the study contributes to a more nuanced understanding of the dynamic interrelationship between sustainability and competitive positioning within firms' decision-making processes.

2. Conceptual Framework

In both sustainability and international trade literature, corporate sustainability has increasingly been examined with regard to its role in strengthening competitive advantage and export performance. Elkington's "Triple Bottom Line" framework underlines that sustainability is not only a moral imperative but also a strategic asset, highlighting the necessity of addressing social and environmental dimensions alongside economic outcomes. In the context of exports to advanced economies, the salience of environmental and social responsibilities has intensified, and firms responsive to these expectations are observed to achieve superior competitive positions in international markets (Elginkton, 1997). Porter (1997) argues that environmental regulations, while traditionally perceived as cost-inducing, can in fact stimulate innovation, improve efficiency, and open new market opportunities. This perspective, known as the Porter Hypothesis, suggests that the alignment of environmental objectives with business strategy fosters both ecological responsibility and economic performance.

Further, Porter and van der Linde (1995) contend that environmental regulations, when designed flexibly and implemented effectively, can serve as catalysts for "innovation-friendly compliance," enabling firms to achieve lower costs, improved product quality, and novel business opportunities. Rather than constituting a burden, such regulations may enhance competitiveness and contribute to long-term economic growth, while simultaneously advancing social and environmental welfare. Although the applicability of the Porter Hypothesis remains debated, empirical findings suggest that regulatory frameworks, when properly structured, can incentivize innovation and strengthe n competitiveness. Nevertheless, it is essential to underscore that the principal aim of environmental regulation is the mitigation of environmental harm, with competitiveness effects emerging as a complementary, though significant, dimension (André, 2015).

Hart, through his natural-resource-based view of the firm, posited that environmental sustainability constitutes a fundamental element of corporate strategy and can serve as a source of competitive advantage. This perspective is structured around three main components: pollution prevention, product life-cycle management, and sustainable development. Pollution prevention seeks to enhance efficiency while simultaneously reducing costs; product life-cycle management aims to secure customer satisfaction through environmentally conscious design; and sustainable development emphasizes the effective management of natural resources as a means to reinforce long-term environmental sustainability (Hart, 1995). Shrivastava and Hart (1995) argued that the efficient utilization of resources through the development of environmental strategies reduces energy consumption, decreases operational costs, and enhances competitiveness. They emphasized that firms must concentrate on four critical domains—resource use, technological development, organizational structure, and societal interaction—in order to achieve their sustainability objectives. According to the authors, prioritizing these areas not only contributes to the prevention of environmental crises but also strengthens the economic performance of enterprises.

Similarly, Russo and Fouts (1997) analyzed the link between environmental performance and profitability within the framework of resource-based theory. Their findings suggest that firms with superior environmental performance can achieve cost advantages by utilizing natural resources more efficiently and differentiate themselves in the marketplace through the development of environmentally friendly products and processes. The study further highlights that the positive effect of environmental performance on profitability is particularly pronounced in industries characterized by dynamism and high growth potential. Reinhardt (1999), in particular, underscores that environmental sustainability offers significant competitive benefits in international markets, as consumers increasingly shift their demand toward environmentally friendly products. According to Reinhardt, corporate environmental policies are shaped not solely by ecological concerns but also by economic rationales, including cost reduction, consumer loyalty, and market positioning.

Further research by Wagner, Wehrmeyer, and Schaltegger (2001) explored the relationship between environmental and economic performance across different sectors and regions. Their results revealed that firms with superior environmental performance often secure cost advantages, with the effect being particularly pronounced in industries subject to stringent environmental regulations. Within this context, Hart and Milstein (2003) identified four fundamental dimensions of sustainable value creation: developing existing markets, creating new markets for the future, enhancing internal resource efficiency, and reducing harm to the external environment. These dimensions enable firms to simultaneously improve their short-term financial performance while generating long-term social and environmental benefits. Accordingly, sustainability is conceptualized not merely as an environmental obligation but as a strategic necessity for firms operating in competitive global markets.

The relationship between corporate sustainability and export performance has been shown to vary across sectors and geographical contexts. In their study examining corporate social responsibility activities, Maignan and Ralston (2002) stated that European companies emphasize social and environmental responsibilities, while US companies emphasize ethical responsibility and service to society. Wagner (2005), in his study of the European paper industry, analyzed the strategic integration of environmental and economic performance. He argued that environmental strategies should not be regarded merely as cost-increasing measures but as strategic tools that can enhance overall economic performance. This integration, he emphasized, is essential for achieving broader corporate sustainability objectives.

Porter and Kramer (2006) advanced the concept of "shared value," suggesting that social responsibility initiatives can create competitive advantage for firms. They emphasized that investments in reducing environmental footprints, ensuring supply chain transparency, and enhancing employee welfare contribute to stronger customer loyalty and improved corporate reputation. These findings underscore the strategic importance of embedding sustainability and social responsibility within competitive strategies. The relationship between environmental regulations and corporate strategies has been further explored by Rugman and Verbeke (2007), who examined the issue through the lens of the resource-based view. Their study assessed the implications of environmental regulations at the firm level from the perspective of managers, suggesting that such regulations can be transformed into sources of competitive advantage through the development of "green capabilities." While this research provides partial support for the Porter Hypothesis, it also demonstrates that empirical evidence does not substantiate the so-called "pollution haven hypothesis."

In another empirical study, Wagner (2011) demonstrated a positive relationship between environmental sustainability and export success, noting that stakeholder engagement plays a critical role in transforming environmental performance into improved financial outcomes. The findings further suggest that consumer awareness and social pressures act as catalysts in translating environmental responsibility into tangible financial performance. Similarly, Bansal and DesJardine (2014) argued that although sustainability practices often entail additional costs in the short run, they foster innovation and enhance competitiveness over the long term, positioning firms more strongly in dynamic international markets.

The potential of environmental sustainability practices to deliver long-term advantages for firms has been widely examined in the literature. Leonidou et al. (2013) emphasized that environmentally friendly production processes can generate cost advantages, enhance corporate image, and respond to increasing international demand for green products. Their work highlights the importance of green marketing strategies, including eco-friendly product design, integration of sustainability-related costs into pricing, the establishment of environmentally responsible distribution channels, and promotional activities that convey environmental messages. Nonetheless, the authors also underlined that the effectiveness of these strategies in ensuring commercial success remains contested. While adapting the marketing mix to environmental sustainability principles has been shown to contribute significantly to brand reputation, customer loyalty, and competitive positioning, such strategies may lead to increased costs in the short term. However, in the long term, firms that adopt sustainability-oriented strategies are expected to improve their overall commercial performance.

Epstein, Buhovac, and Yuthas (2015) argued that firms must manage their social, environmental, and financial performance in a balanced manner, emphasizing that these three dimensions are mutually reinforcing. When effectively integrated, social and environmental performance can contribute positively to financial outcomes by strengthening reputation, reducing risks, and enhancing stakeholder trust. Similarly, Trumpp and Guenther (2015) proposed that the relationship between corporate environmental performance and financial performance follows a U-shaped trajectory. According to their findings, sustainability initiatives may initially generate additional costs; however, in the long term, such activities create cost advantages, foster innovation, and enhance competitiveness, ultimately exerting a positive impact on financial performance. Marshall, McCarthy, McGrath, and Claudy (2015) extended this discussion by examining the role of sustainability culture and corporate social responsibility (CSR) in supplier selection processes. Their study demonstrated that firms increasingly consider environmental and social responsibility factors in addition to traditional economic criteria. This broader evaluation framework not only strengthens firms’ competitive advantage but also enhances their corporate reputation by aligning supply chain practices with sustainability expectations.

In a more recent contribution, Morganti and De Giovanni (2022) investigated the influence of sustainability considerations on offshoring decisions. Their findings revealed that firms are moving away from purely cost-oriented approaches, instead adopting strategies guided by environmental and social sustainability objectives. Initiatives such as carbon footprint reduction and the adoption of environmentally friendly production processes were identified as instruments that simultaneously create competitive advantage and fulfill social responsibility commitments.

The extant literature indicates that environmental, social, and economic sustainability practices function not only as mechanisms for legal compliance and ethical responsibility but also as strategic instruments that enhance critical elements of competitive advantage, including operational efficiency, customer loyalty, corporate reputation, innovation, and cost optimization. Nevertheless, scholars emphasize that the extent and nature of these effects are contingent upon sectoral characteristics, regional and regulatory contexts, as well as firm-specific internal factors. Building on this perspective, it has been argued that enterprises incorporating environmental sustainability into their core strategies are more likely to secure and sustain competitive advantage in dynamic market environments characterized by shifting consumer preferences. In this regard, the sustainable management of natural resources is increasingly recognized as a fundamental component of strategic planning and long-term value creation.

3. Research Methodology

3.1. Model of the Research

Drawing upon the existing body of literature, a research model was developed to illustrate the variables incorporated into the study and the relationships among them. Within the framework of structural equation modeling (SEM), it is posited that corporate sustainability practices and competitive strategies exert a significant influence on export performance. Furthermore, it is hypothesized that the impact of corporate sustainability practices and their sub-dimensions on export performance is strengthened through the mediating role of competitive strategies.

3.2. Population and Sample of the Study

The primary target audience of this research consists of companies engaged in export activities within Türkiye. Given that Türkiye pursues an export-oriented growth strategy, the country provides a particularly appropriate context for analyzing the interrelation between firms' performance in international markets, their competitive strategies, and their sustainability practices across different sectors. The study sample was drawn from exporting firms that have adopted corporate sustainability initiatives and implemented related strategies or policies. This approach enables an examination of the relationship between sustainability practices and export performance from a broader and more comprehensive perspective.

3.3. Research Type and Scales Used

In this study, questionnaire was used as a data collection method and a quantitative approach was adopted. Purposive sampling method was preferred for the research and data were collected from managers who have knowledge about sustainability activities and related units. With the online survey method, data were obtained from 260 companies regardless of the sector. The questionnaire consists of four main sections.

In the introduction, there are statements to measure the sustainability perception of the participants and warm-up questions to provide a general understanding of the company's sustainability activities. In the first part, there are statements to measure corporate sustainability activities. The scale is developed by Bansal (2005) and consists of three dimensions and a total of twenty-two statements. The original in English of the scale was independently translated by two experts who were proficient in both the source language and the target language using the translation and reverse translation method. The final translation text was compared with the original text and its consistency in terms of content and meaning was confirmed. In addition, before the data collection process, a comprehensive evaluation was made with the contributions of three academicians in order to ensure that the statements were clear, understandable, reliable and had scope validity. The second part includes questions that measure export performance. The export performance scale was developed by Zou et al. (1998), translated into Turkish by Bıçakçıoğlu (2014) and adapted by Sağlam (2020). This scale consists of three dimensions and twelve expressions. The third part is based on the classification of generic strategies developed by Porter (1980) and consists of expressions adapted to Turkish by Hatipoğlu (2011) and consisting of three dimensions, containing a total of sixteen expressions. In the last part, questions to determine the characteristics of the participant and the company are included.

All scale statements in the survey are prepared in a five-point Likert-type scale format, which offers a rating from 1 (Strongly disagree) to 5 (Completely agree).

3.4. Research Ethics

Attention was paid to ethical principles such as openness and transparency in the research process and the sharing of their data, the confidentiality of the rights and information of the participants, and the reliability of the findings. The research survey questions were given Ethics Approval dated 08.10.2024 and numbered E65836846-044-334210 by the Rectorate of Istanbul Commerce University.

4. Results

4.1. Statistical Analysis of Data

In the analysis of the data obtained, frequency (n) and percentage (%), mean (mean), standard deviation (ss), minimum and maximum statistics were given in categorical (qualitative) variables as descriptive statistics by using IBM SSPS 27.0 statistical package program. The validity and reliability tests of the scales used in the study were carried out and the sub-factors were defined. Then, normality tests were performed and parametric or non-parametric tests were decided. Hypothesis tests were tested with a confidence level of 95%. Pearson Correlation and ANOVA tests were performed.

Using the AMOS 21 (Analysis of Moment Structures) program, factor structures were tested with Exploratory and Confirmatory Factor Analysis of the scales, and their affinity and decomposition validity were revealed. In the study, the Structural Equation Model (SEM) was applied to test the hypotheses and mediation analyzes were performed with Sobel.

4.2. Validity and Reliability Analysis of Scales

Exploratory Factor Analysis (EFA) was employed to statistically assess the construct validity of the scales, and the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett’s Test of Sphericity were conducted to evaluate the suitability of the data for factor analysis. Scale reliability was assessed using Cronbach’s Alpha coefficient to determine the internal consistency of the factor structures obtained through the analysis.

The results indicated that the KMO value exceeded the threshold of 0.500, and Bartlett’s Chi-Square test was statistically significant for all scales ($p < 0.05$), confirming their suitability for EFA. The scales were tested with a three-factor structure, consistent with their original design. No items were eliminated from the Competition Strategies and Export Performance scales. However, items 4, 5, 6, 7, 9, 10, 11, 16, and 18, which presented cross-loading issues within the Corporate Sustainability Activities scale, were removed. The remaining items retained the integrity of the original dimensional structure.

The analysis results demonstrated a high level of reliability across the overall scales and their sub-dimensions, with Cronbach’s Alpha values consistently exceeding 0.800. Specifically, the reliability coefficients of the Export Performance scale, comprising the sub-dimensions of Strategic Export Performance, Export Channel Satisfaction, and Financial Export Performance, ranged between

0.864 and 0.939. The Competition Strategies scale, which includes Cost Leadership, Differentiation, and Focus Strategies, exhibited reliability coefficients between 0.836 and 0.926. Similarly, the Corporate Sustainability Activities scale, structured around the sub-dimensions of Social Equality, Environmental Integrity, and Economic Welfare, yielded reliability coefficients ranging from 0.801 to 0.914. These results confirm that all scales demonstrate high internal consistency and are reliable measurement tools. Following the reliability and validity analyses, correlation analysis was conducted. As the data were normally distributed, Pearson's correlation coefficient was employed to examine the relationships among the variables.

4.3. Structural Equation Model Findings

In the study, the 3-stage Baron and Kenny model was used for the mediation test of competition strategies. According to the results of the analysis, a partial or full mediation decision is made. The conditions for meeting the Baron and Kenny model are as follows:

1. The independent variable must have an effect on the intermediary variable.
2. The independent variable must have an effect on the dependent variable.
3. When the mediating variable is included in the regression analysis in the second step; from the full mediation effect if a non-significant relationship arises between the independent variable and the dependent variable; If there is a decrease in the relationship between the independent variable and the dependent variable, a partial mediation effect can be mentioned (Yılmaz & Dalbudak, 2018).

In addition to the conditions that must be met in order to be able to talk about the mediating effect, it is necessary to determine whether the indirect effect of the independent variable (through the mediating variable) on the dependent variable (a.b) is significant.

Various tests have been developed to accomplish this. One of them is the Sobel test (Sobel, 1982). This test is calculated using the uncorrected regression coefficients (B) of the relevant variables and their standard error values.

Table 1. The Impact of Corporate Sustainability Activities on Export Performance

Road			B	Sh	B	t	P
Export Performance	<---	Social Equity	0,658	0,149	0,362	4,402	**0,000****
Export Performance	<---	Environmental Integrity	-0,039	0,241	-0,012	-0,161	0,872
Export Performance	<---	Economic Prosperity	0,382	0,223	0,12	1,715	0,086

Road			B	Sh	B	t	P
Export Performance	<---	Corporate Sustainability Activities	0,412	0,057	0,418	7,258	**0,000****

**p<0.001 , *p<0.05 no significant effect, p>0.05 no significant effect; BAIT

Corporate Sustainability Activities have a significant and positive impact on Export Performance ($\beta = 0.418$, $p < 0.05$). This situation shows that the increase in corporate sustainability activities has a positive impact on export performance. The 2nd condition of Baron and Kenny intermediation is satisfied.

Social Equity has a significant and positive effect on export performance ($\beta = 0.362$, $p < 0.001$). This shows that increases in the level of social equality can significantly improve export performance. Environmental Integrity does not have a significant effect on export performance ($\beta = -0.012$, $p > 0.05$). Economic Welfare does not have a significant effect on export performance ($\beta = 0.120$, $p > 0.05$). Condition 2 of Baron and Kenny mediation is provided for only Social Equality.

Table 2. Effects on Export Performance, Examination of the Role of Intermediary

Road			B	sh	B	T	P
Competitive Strategies	<---	Corporate Sustainability Activities	0,400	0,071	0,338	5,665	**0,000****
Export Performance	<---	Competitive Strategies	0,320	0,047	0,384	6,848	**0,000****
Export Performance	<---	Corporate Sustainability Activities	0,284	0,055	0,288	5,133	**0,000****

**p<0.001 , *p<0.05 no significant effect, p>0.05 no significant effect; BAIT

Corporate Sustainability Activities have a significant and positive impact on Competitive Strategies ($\beta = 0.338$, $p < 0.001$). This result shows that Corporate Sustainability Activities contribute to shaping competitive strategies. Also Competitive Strategies have a significant and positive effect on Export Performance ($\beta = 0.384$, $p < 0.001$). This finding shows that competitive strategies play an important role in improving export performance.

Corporate Sustainability Activities have a significant and positive impact directly on Export Performance ($\beta = 0.288$, $p < 0.001$). This means that corporate sustainability activities can directly increase export performance. According to these results, Baron and Kenny 1 and 3 intermediary conditions were satisfied.

Social Equity has a significant and negative effect on the focus strategy ($\beta = -0.186$, $p < 0.05$). As social equity increases, the use of the focus strategy decreases. Environmental Integrity has a significant and negative effect on focusing strategy ($\beta = -0.180$, $p < 0.05$). As environmental integrity increases, the focus strategy decreases. Economic Welfare has a significant and positive effect on the focus strategy ($\beta = 0.314$, $p < 0.001$). As economic prosperity increases, the use of the focus strategy increases.

Social Equity does not have a significant effect on cost leadership strategy ($\beta = 0.090$, $p > 0.05$). Environmental Integrity does not have a significant effect on cost leadership strategy ($\beta = -0.096$, $p > 0.05$). Economic Welfare has a significant and positive impact on cost leadership strategy ($\beta = 0.318$, $p < 0.001$). As economic prosperity increases, the use of cost leadership strategy increases. Social Equity has a significant and strong positive impact on the differentiation strategy ($\beta = 0.665$, $p < 0.001$). This suggests that the use of differentiation strategies increases significantly as social equity increases. Environmental Integrity did not have a significant effect on the differentiation strategy ($\beta = -0.028$, $p > 0.05$). Economic Welfare has a significant and negative effect on the differentiation strategy ($\beta = -0.191$, $p < 0.01$). As economic prosperity increases, the use of the differentiation strategy decreases. Social Equity has a significant and positive effect on export performance ($\beta = 0.174$, $p < 0.05$). Environmental Integrity did not have a significant effect on export performance ($\beta = 0.025$, $p > 0.05$). Economic Welfare does not have a significant effect on export performance ($\beta = 0.072$, $p > 0.05$). The Focus Strategy did not have a significant effect on export performance ($\beta = 0.017$, $p > 0.05$). The Cost Leadership Strategy has a significant and positive effect on export performance ($\beta = 0.282$, $p < 0.001$). The Differentiation Strategy has a significant and positive effect on export performance ($\beta = 0.249$, $p < 0.001$).

Baron and Kenny Condition 3 is provided for the Cost Leadership Strategy and Differentiation Strategy, but not for the Focus Strategy. When all criteria were evaluated according to the intermediation conditions of Baron and Kenny, it was concluded that the Differentiation Strategy had a partial mediation effect ($Z=3.492$, $p=0.000<0.05$) on the effect of Social Equality on Export Performance.

When the mediation effect, which is the main question of the study, is evaluated as a whole, competition strategies strengthen the effect of corporate sustainability activities on export performance by partially mediating them. According to the results of the Sobel test, the mediation effect was statistically significant ($Z=4.365$, $p<0.001$). In addition, when all criteria were evaluated according to the intermediation conditions of Baron and Kenny, it was revealed that Social Equality strengthened export performance through the differentiation strategy. In addition, the characteristics of the companies (sector, export activity year, quality of the exported product, export customer base, number of export countries, export regions and size of the company) and corporate sustainability activities show a significant difference.

5. Conclusion and Recommendations

Sustainability provides a critical conceptual framework in tackling the environmental, economic, and social challenges facing the modern world. The concept first came to the fore in relation to environmental issues, but over time, it began to be handled with its economic and social dimensions.

The aim of this study is to evaluate the impact of corporate sustainability activities on export performance, which enable sustainability to be evaluated at the level of firms. In the study, it was found that corporate sustainability activities had a significant and positive effect on export performance. This finding shows that the increase in corporate sustainability activities has a positive effect on export performance. However, it has been shown that competitive strategies also play a role in this effect. In addition, as a result of the analyzes carried out within the scope of the research, it has been revealed that the sector in which the companies operate, the export activity year, the nature of the exported product, the customer base, the number of export countries, the regions and the size of the company are significant on corporate sustainability activities. Similarly, academic studies on exporting companies in Türkiye support the mediating role of these features on corporate sustainability.

Corporate sustainability is considered in environmental, social and economic aspects in a similar way to sustainability. Social sustainability activities include elements such as observing stakeholder interests in the company's investment decisions, transparently sharing the environmental impacts and risks of its activities with the society, giving importance to the health and safety of employees and society, respecting human rights, prioritizing corporate identity in its facilities and operations, and providing support to local initiatives or non-governmental organizations. With the findings obtained in the research, social sustainability activities are considered as a strategic element that increases the competitive advantage of companies in international markets and supports their long-term success. Practices such as protecting employee rights, fair remuneration, ensuring occupational health and safety standards, developing projects for social benefit and establishing positive relations with local communities, which are considered within the scope of social sustainability, can directly affect the performance of companies in international trade (Carter and Rogers, 2008). The impact of these activities on export performance is shaped by various factors such as firm reputation, customer loyalty, employee engagement and operational efficiency. It can be said that social sustainability practices provide positive effects to businesses in the long term by increasing brand reputation and reliability in export markets, as well as improving operational performance in export markets by increasing workforce motivation and productivity. In particular, it is possible that investments in the occupational safety and satisfaction of employees can strengthen the competitiveness of the company by increasing its overall productivity. In the results of the analysis, it was concluded that the differentiation strategy played a decisive role in strengthening this relationship. A differentiation strategy is a competitive strategy that aims to differentiate businesses from their competitors by offering unique products or services. The findings show that social sustainability practices not only contribute to the perspective of ethics and social responsibility, but are also an important tool in creating a competitive advantage in international markets. The critical role of the differentiation strategy in this relationship reveals that firms' efforts to develop unique value propositions, offer innovative products or services, and increase customer loyalty are in line with social sustainability activities. These findings for Turkish exports indicate that social sustainability practices can have a broader impact on global competitive conditions and can be used as an important strategic tool to improve export performance. Türkiye, which is a well-known supplier in the international market in the textile and white goods sectors, can strengthen the perception of its products in global markets by intensifying its social sustainability activities in these sectors. First of all, environmentally friendly production processes and approaches that prioritize employee rights in these sectors can provide a significant advantage in markets with high environmental and social standards, such as the European Union. This situation can contribute to Türkiye's identity as a "sustainable production base" and increase the quality and volume of exports. In addition, Türkiye's export-oriented industrialization strategy and the development of environmentally friendly and socially beneficial products in high value-added sectors can expand Türkiye's export product range. Products such as recyclable packaging materials or energy-saving white goods can create strong demand in both developed countries and environmentally conscious consumer segments. The European Union, which is among the main markets to which Türkiye exports, attaches great importance to environmental and social sustainability standards and integrates these standards into its trade policies. In order to increase its effectiveness in these markets, Türkiye needs to adopt social sustainability activities as a strategic priority. Türkiye's rich cultural heritage and local values offer an important resource in the process of combining differentiation strategy and social sustainability activities. Combining traditional production methods with modern sustainability practices can create a unique brand image in international markets.

Academic studies reveal that environmental sustainability practices provide both short-term cost advantages and long-term competitive advantage. Companies' environmental sustainability practices were associated with supply chain flexibility, cost savings and innovation, and it was emphasized that these relationships are critical elements that increase the long-term competitive advantage of companies and strengthen their resilience and position in the market. Environmental sustainability activities offer companies cost advantages and innovation opportunities. Environmental sustainability improves operational efficiency and meets the growing consumer demand for environmentally friendly products. The finding that competitive strategies are not meaningful in the effect of environmental integrity on export performance should be considered in various aspects in terms of developing Türkiye's exports from a sustainability perspective. This result, which states that the impact of environmental integrity activities on export performance is limited, shows that the effects of environmental sustainability practices on economic outputs should be analyzed in more depth. Factors such as Türkiye's export structure and the costs of compliance with environmental regulations can be expected to have a negative impact on this relationship, but the positive effects of environmental sustainability activities on competitive advantage, especially by creating cost advantages, can manifest themselves in the long run. Practices such as the production and sale of products that are less harmful to the environment, the use of environmentally friendly raw materials, and the preference of recycled materials can reduce the ecological footprint of the company, and the direct impact of these activities on export performance may vary according to the sector and market dynamics. For example, while these practices provide a competitive advantage in exports to markets where environmental standards are stricter in developed countries, the same benefit may not be provided in markets where environmental regulations are more lax; The fact that nearly 50% of the companies participating in the research export to the Middle East can be considered as a reflection of this situation in the analysis result.

In the literature, the results of studies on the impact of environmental sustainability policies on economic performance generally differ depending on the economic and institutional structures of the countries. In the case of Türkiye, it should be taken into account that such practices may adversely affect competitiveness in energy-intensive sectors where the cost of compliance with environmental regulations is high. While changing or optimizing production processes to reduce environmental impacts supports companies to achieve their sustainability goals, the cost of these processes can create a competitive disadvantage, especially for small and medium-sized enterprises. Policymakers for Turkish exports need to develop support mechanisms that encourage environmental sustainability initiatives but offset the costs of these initiatives. Increasing green financing opportunities, expanding incentives for investment in renewable energy sources, and subsidizing technology investments that reduce the carbon footprint can ensure that environmental integrity becomes a factor that increases export performance. Initiatives such as phasing out or reducing operations in ecologically sensitive areas can have a positive impact on compliance with the sustainability standards of export markets while contributing to the protection of natural habitats. Since Türkiye's geography is generally sensitive in this respect, it narrows the production facility location options of the companies, and the limited impact of these initiatives on export performance shows that the capacity of environmental sustainability policies to create economic benefits should be considered in a broader framework. Such policies should aim to strike a stronger balance between environmental and economic objectives.

In order to improve Türkiye's export performance and support sustainable development, it is important to develop policies that increase the sectoral adaptability of environmental integrity practices. Increasing incentives for low-carbon manufacturing technologies can help reduce the costs of compliance with environmental regulations. In addition, strategies that promote the export of innovative and environmentally friendly products can benefit both environmental integrity and export performance. In this context, it is necessary to analyze the effects of environmental sustainability practices on economic performance within the framework of sectoral differences and country-specific conditions. Cooperating with government authorities in order to protect the interests of companies, trying to gain cost advantages through sustainability activities such as waste management, adapting the environmental performance of products and production processes according to market expectations, generating income from the sale of waste products and turning to technological innovations are among the prominent practices within the scope of economic sustainability activities. In addition to providing cost savings to companies, such initiatives offer the potential to meet sustainability-oriented demands in global markets and make export processes more efficient. The literature shows that economic sustainability positively affects export performance by ensuring that firms have the necessary resources to invest in international market expansion. Similarly, the findings of the study revealed that there is a relationship between economic sustainability activities and export performance, and a significant result has been obtained for the mediating role of competition strategies in this relationship. In particular, although economic sustainability practices that combine firms' cost advantage and environmental sensitivity goals directly contribute to export performance, it has been revealed that competition strategies do not have a significant effect on this relationship. In addition to evaluating sustainability policies within the framework of strategic priorities, this situation means that companies can differentiate according to their fields of activity and market conditions; It can be evaluated as the need to re-evaluate the complex dynamics between sustainability and export strategies. With an approach integrated with economic sustainability, environmental and social sustainability elements, it can both increase export performance and provide competitive advantage in international markets. In addition, in order to improve Türkiye's export performance, it is critical to increase incentives for companies to comply with international sustainability standards and to strengthen public-private sector cooperation in this process. Such cooperation can both increase the effectiveness of economic sustainability activities and increase the reputation of Türkiye's exporting companies in international markets. In this respect, it shows that exporting companies in Türkiye should handle their sustainability activities not only within the framework of ethical and social responsibility, but also through economic sustainability elements. Although the limited role of competition strategies in the impact of economic sustainability activities on export performance suggests that these concepts have different dynamics that cannot be directly related to each other, it is thought that this role will be taken into account by exporters, especially in terms of access to finance, after the compliance process of companies with sustainability standards.

Increasing the contribution of sustainability practices to export performance requires an analysis of both internal and market conditions from a broader perspective. In order to support Türkiye's export development, it is important to conduct more academic studies that analyze the effects of sustainability practices in depth. Such studies can guide firms' strategic decision-making processes and contribute to their competitive advantage in international markets. In terms of Türkiye's exports, these findings should be evaluated by considering the scope and constraints of the research. It emphasizes that sustainability activities should be examined in more depth, taking into account sectoral differences. For example, waste management and energy efficiency practices in energy-intensive sectors can have a greater impact on export performance, while innovation and green production processes may come to the fore in technology-intensive sectors. In this context, making more detailed analyses on a sectoral basis can reveal the effects of economic sustainability activities on exports more clearly. Future research should focus on longitudinal studies and sector-specific analyses to further elucidate this relationship.

The company's sustainability policies towards the environment and society express sensitivity regarding the satisfaction levels and quality of life of the society, especially based on basic human rights. In a society that adopts the principles of sustainable development, the interconnectedness of social, environmental and economic issues requires a balance between all stakeholders. In this direction, all processes are carried out responsibly with environmental, social and economic models that cover and penetrate all aspects for sustainable companies. These policies are the main reference points when determining and implementing the firm's sustainability strategies. While determining these policies, companies interact with their stakeholders and clarify their sustainability goals. At the same time, they continuously measure their performance and focus on areas for improvement so that policies are effectively implemented. In this way, corporate sustainability policies solidify the long-term success of companies and their contribution to society.

As today's society faces various dilemmas about lifestyle, governments, and global organizations, many companies see this as a competitive element to stand out in the business world. These firms are looking for new opportunities by participating more actively in society. For many firms, this move is not only about complying with laws and sustainability practices, but also about aligning their strategies with the firm's goals.

Corporate sustainability activities have great potential in terms of increasing export performance in Türkiye which is an important actor in international trade with its geographical location, young and dynamic workforce, large production capacity, and competitive advantages in various sectors. The changing dynamics of global trade have brought environmental and social sustainability requirements to the fore and made the adaptation capabilities of companies in this field a critical competitive factor. In order for Türkiye to increase its export potential by adapting to this transformation, companies need to plan their corporate sustainability activities not only with Türkiye-specific dynamics, but also with global preferences and trends. Corporate sustainability activities are very crucial to increase Türkiye's competitiveness in export markets and are becoming more critical. The integration of environmental, social, and economic sustainability practices not only aligns with global trends, but also offers tangible benefits in gaining competitive advantage, including market access, cost savings, and reputation gains.

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