The Impact of Environmental Sustainability on Corporate Reputation: A Study on Consumers in Turkey*

Çevresel Sürdürülebilirliğin Kurum İtibarı Üzerindeki Etkisi: Türkiye'deki Tüketiciler Üzerine Bir Çalışma

ABSTRACT

The concept of corporate sustainability, which is defined as meeting the needs of today without compromising the needs of future generations, means creating value for future generations by considering an institution's economic, social, and environmental factors while maintaining its profit-oriented activities. When corporate sustainability is considered in the environmental sense, corporate environmental sustainability is the centralization of the environmental protection approach in all managerial and operational business processes carried out by an organization on behalf of the corporate culture. Sustainability studies carried out by institutions enable them to be responsible for the environment and society while also creating, protecting or strengthening their reputations.

In this context, the phenomenon of corporate reputation, which is created, protected, and strengthened under the dimensions of emotional appeal, products and services, financial performance, vision and leadership, working environment and social responsibility, is a phenomenon that needs to be measured in order to be managed strategically by organizations.

This study was planned to measure the impact of environmental sustainability studies carried out by organizations in Turkey on corporate reputation. For this purpose, the study was carried out in two stages. Firstly, the corporate sustainability reports in Turkey are examined with the content analysis method, one of the qualitative types of research, to determine what environmental sustainability studies in Turkey are. The findings obtained from 37 sustainability reports examined within the scope of the research were integrated under the emotional appeal, social responsibility and product and services dimensions of corporate reputation, and a survey was conducted with consumers. As a result of the research, it has been found that the environmental sustainability practices of the organizations contribute to the corporate reputation.

Keywords: Sustainability, Corporate Reputation, Environmental Sustainability, Corporate Environmental Sustainability.

Filiz Balta Peltekoğlu [1] (ID)
Ege Simge Demirel [2] (ID)

ÖZET

Bugünün ihtiyaçlarını gelecek nesillerin ihtiyaçlarından ödün vermeden karşılamak olarak tanımlanan kurumsal sürdürülebilirlik kavramı, bir kurumun kâr odaklı faaliyetlerini sürdürürken ekonomik, sosyal ve çevresel faktörleri göz önünde bulundurarak gelecek nesiller için değer yaratması anlamına gelmektedir. Kurumsal sürdürülebilirlik çevresel anlamda ele alındığında ise kurumsal çevresel sürdürülebilirlik, bir kurumun kurum kültürüne uygun yürüttüğü tüm yönetsel ve operasyonel iş süreçlerinde çevreyi koruma yaklaşımını önemsemesidir. Kurumların yürüttükleri sürdürülebilirlik çalışmaları, çevreye ve topluma karşı sorumlu olmalarını sağlarken aynı zamanda itibarlarını oluşturmalarına, korumalarına ya da güçlendirmelerine olanak tanır.

Bu bağlamda duygusal çekicilik, ürün ve hizmetler, finansal performans, vizyon ve liderlik, çalışma ortamı ve sosyal sorumluluk boyutları altında yaratılan, korunan ve güçlendirilen kurumsal itibar olgusu, kuruluşlar tarafından stratejik olarak yönetilebilmesi için ölçülmesi gereken bir olgudur.

Bu çalışma, Türkiye'deki kuruluşların yürüttüğü çevresel sürdürülebilirlik çalışmalarının kurumsal itibar üzerindeki etkisini ölçmek amacıyla planlanmıştır. Bu amaçla çalışma iki aşamada gerçekleştirilmiştir. İlk olarak, Türkiye'deki çevresel sürdürülebilirlik çalışmalarının neler olduğunu tespit etmek için Türkiye'deki kurumsal sürdürülebilirlik raporları nitel araştırma türlerinden biri olan içerik analizi yöntemi ile incelenmiştir. Araştırma kapsamında incelenen 37 sürdürülebilirlik raporundan elde edilen bulgular, kurumsal itibarın duygusal çekicilik, sosyal sorumluluk ve ürün ve hizmetler boyutları altında incelenmiş ve tüketicilere anket çalışması yapılmıştır. Araştırma sonucunda kuruluşların çevresel sürdürülebilirlik uygulamalarının kurumsal itibara katkı sağladığı tespit edilmiştir

Anahtar Kelimeler: Sürdürülebilirlik, Kurumsal İtibar, Çevresel Sürdürülebilirlik, Kurumsal Çevresel Sürdürülebilirlik

INTRODUCTION

The meaning of the word sustainability is defined by Oxford Learner's Dictionary as "the ability to continue or be continued for a long time" and "the use of natural products and energy in a way that does not harm the

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[1] Prof. Dr., Marmara University, Public Relations and Publicity, İstanbul, Türkiye, ORCID: 0000-0001-6667-1737
[2] Student of Phd., Marmara University, Public Relations and Publicity, İstanbul, Türkiye. ORCID: 0000-0002-7673-5711

environment" (2022). A Turkish dictionary named Türk Dil Kurumu defines the same word as "able to continue at the same level or form" (TDK, 2002). So, sustainability is related to the probability of continuing. According to the hypothesis proposed by Lovelock (1972), the Earth is a living organism like other living things, and for the continuation of life, the Earth must be in synergy with the atmosphere and the Earth's globe. So, the definition and scope of sustainability have a wide range, from the regulation of the environment to economic growth and increasing the level of social welfare. Thus, all the studies carried out within the scope of sustainability target a sustainable life, cities, and in a broader sense, sustainable development.

As well as societies, individuals and governments have duties and tasks in this regard, the organizations also attach importance to sustainability. Organizations support sustainable development with all social, economic and environmental sustainability activities (Moon, 2007; Baumgartner, 2014). The World Business Council for Sustainable Development (WBCSD), founded in 1995, aims to ensure that more than 9 billion people will have a good life by 2050 within the scope of sustainability projects of organizations (WBCSD 2022). In 2000, the UN Global Compact aimed to spread a common global development culture to organizations (UN Global Compact 2022). The Glasgow Climate package encourages green consumer behavior and supply chain management. In Turkey, Global Compact Turkey, established in 2002, and the Sustainable Development Association, established in 2004, lead the way for intuitions to have an approach to sustainability development (Global Compact Turkey 2022). Thus, while the corporate sustainability phenomenon ensures that the organization supports sustainable development, it also increases corporate efficiency, shareholder value, prestige, and customer relations (Martinez-Conesa, Soto-Acosta, Palacios-Manzano 2016: 2380).

The phenomenon of reputation is formed by the perceptions of an organization's stakeholders and is formed by the culture and identity of an organization. Corporate reputation is related to concepts such as reliability, authenticity, sustainability, responsibility, accountability, competence and consistency. It includes collective judgments formed due to the evaluations of the financial, social and environmental impacts attributed to the organization by the stakeholders. It consists of rational and emotional phenomena such as products and services, vision and leadership, emotional appeal, working environment, financial performance and social responsibility and is a collective structure that concerns all stakeholders of the organization and needs to be created, measured and protected (Peltekoğlu 2018: 568; Fombrun, Gardberg, Sever, 1999: 254). Thus, in corporate reputation management, it is necessary to measure the existing reputation by considering the value of the organization, to analyze the target audiences correctly in order to create an emotional appeal, to communicate well with the stakeholders in the light of the corporate vision and to be prepared for the crises that the organizations can experience (Alsop, 2004). Measuring an organization's reputation can be done using standard measurement tools such as World's Most Admired Companies created by Fortune, RepTrak, RepMan reputation index or reputation coefficient developed by Fombrun and VanRiel. The organizations can also propose special reputation techniques for the measurement of reputation.

This study aims to measure the perception created by consumers by considering the concept of sustainability, which is an essential phenomenon for organizations in recent years. In this sense, the research is to be carried out in two stages; firstly, the corporate sustainability reports of the organizations in Turkey will be analyzed and the words they attach importance in terms of environmental sustainability in their reports will be determined. In the second part of the research, corporate reputation measurement will be done by integrating the three mainly used corporate environmental sustainability words published in sustainability reports in Turkey to the reputation coefficient scale. The measurement of corporate reputation will be based on the "reputation coefficient" scale developed by Fombrun and Van Riel (2003) and the emotional appeal, social responsibility and products and services coefficients of reputation will be discussed.

SUSTAINABILITY AND CORPORATE SUSTAINABILITY

The term sustainability was first discussed in 1972 at the "Human Environment Conference " (also known as a Stockholm conference) held in Stockholm, Sweden, emphasizing human distinction, global environmental problems and the right of every individual to live in a healthy environment. The term was officially defined for the first time in 1987 with the convening of the Brutland Commission and the publication of the "Our Common Future" report. The term sustainability was defined as meeting the needs of today without compromising the needs of future generations (Brutland, 1987). Thus, one of the main objectives of sustainability is to ensure social development by directing societies toward good. Under all these objectives, the Millennium Development Goals taken at the Millennium Summit held in New York in 2000 and the Sustainable Development Plan subsequently prepared by the United Nations in 2015 to sign more inclusive goals are important to leave a sustainable planet for future generations (UN 2022a, UN 2022b). Therefore, the phenomenon of sustainability, which has been supported by many studies from past to present, can be analyzed under three main groups, which are economic, social and

environmental sustainability (Bergman et al. 2018: 5, Montiel, Delgado-Ceballos 2014: 123, Morelli 2011, Goodland 1995, McKenzie 2004).

Within the three different approaches to sustainability, the economic dimension of sustainability refers to the improvement in the living standards of people in a society. In a broader sense, it includes economic growth and the preservation of capital and income (Goodland 1995: 3). Social sustainability, on the other hand, involves the creation of a strong civil society and systematic community participation (Goodland 1995: 3). In this sense, social sustainability concepts can be defined as ensuring equality, adequate nutrition, access to health services, elimination of gender and educational inequality, solution of urbanization problems, prevention of conflicts within the society and elimination of failed political systems (Stead, Stead 2003: 66). The environmental meaning of sustainability is considered as ensuring a sustainable environment, that is, protecting the environment and ensuring the continuity of this situation. Studies on this subject include general issues such as pollution, atmosphere, climate change, protection of natural resources such as water resources, mines and urban planning (Thangavel, Sridevi 2016; Vezzoli, Manzini, 2008; Sutton 2004). There are different thoughts on the three sub-categories of sustainability. Some of the studies argue that without social sustainability, environmental and economic sustainability cannot be sustained (McKezie 2004; Dempsey et al. 2004). Some other studies argue that there cannot be social and economic sustainability without environmental sustainability. Environmental sustainability provides the necessary conditions for social sustainability and it can be said that it creates a basis for achieving economic and social sustainability (Bergman vd. 2018, Morelli 2011, Goodland 1995: 3).

Corporate sustainability is defined within the scope of sustainability and has environmental, social and economic definitions. While the definitions that deal with corporate sustainability under the economic umbrella define corporate sustainability as an organization's sustainable profit-making in order to maintain its existence, corporate sustainability in the social sense is defined as an organization's carrying out activities that contribute to society in order to ensure social equality in society (Van der Merwe, Puth, 2014: 142; Hall, Vredenburg 2003: 61).

Corporate sustainability in the environmental sense is simply defined as creating a corporate culture by integrating environmental corporate behaviors such as using natural resources properly and giving importance to recycling into the corporate culture (Marshall, Brown 2003: 122). In a broader sense, corporate environmental sustainability can be defined as protecting the environmental capital of the organization and enabling the continuation of ecological sustainability (Dyllick, Hockerts 2002: 134). When considered in detail, corporate sustainability studies in the environmental sense emphasize the environmental capital of the organization and are related to the protection of renewable and non-renewable resources (Elkington 1998: 20). Environmental sustainability requires an organization to plan waste management, carbon emission, energy and water consumption amounts, material management, biodiversity protection, production management, environmental management, supply chain management, environmental reporting and compliance that will occur during production, utilization and waste process of a product or service (Whiteman, Walker, Perego 2013).

The concept of sustainability, which is integrated into corporate strategies by organizations and which should be in harmony with the culture and identity of the organization, is measured and communicated by organizations through various methods. Measurement of corporate sustainability emerges with the measurement of corporate sustainability performance. Corporate sustainability performance is measured by determining how an organization incorporates sustainability practices in economic, environmental, social and governance issues into its operations and how it creates an impact on the organization and society (Artiach, et al. 2010: 32). For this purpose, corporate sustainability activities carried out by organizations are measured through the reports published by the organizations.

Corporate sustainability reporting is a tool used by organizations to measure and communicate their sustainability efforts. For this purpose, organizations can use certain standard reporting systems. Standardized reporting systems provide transparency, improve information quality and are easier to audit (Ballou, Heitger, Landes 2006). The most frequently used standardized reporting tool is Global Reporting Initiative (GRI) reporting. The purpose of using GRI sustainability standards for organizations is to indicate how they contribute to or aim for sustainable development and to provide transparency by publicly disclosing the most important impacts of an organization on the economy, environment and people (GRI 2022: 7). Under these objectives, GRI reporting divides corporate sustainability into three main headings: economic sustainability, environmental sustainability and social sustainability. Economic sustainability includes information on the organization's economic performance, while social sustainability deals with issues such as human rights, society and product responsibility (Montiel, Delgado-ceballos 2014: 130). The environmental section in GRI reporting covers the materials used by an organization, the type of energy used, water consumption amounts, biodiversity targets, emissions amount, waste management, environmental standards it has to comply with, and environmental assessments with its suppliers (GRI, 2022).

Apart from these reports, organizations can use other standardized reporting tools such as Communication on Progress (COP), Carbon Disclosure Project (CDP) (CDP 2022, UN Global Compact 2022). Organizations can also prepare special reports for their organizations. These reports should be related to their organizational identity and should be done on a stakeholder basis or for all stakeholders. So that corporate sustainability reporting is the process of disclosing information about the impact of an organization's policies on society and the environment in terms of economic, environmental, social and corporate governance in order to support sustainable development, maintain the influence of public perception and enhance the reputation of the organization (Zimon, Arianpoor and Salehi, 2022:1).

CORPORATE REPUTATION

According to Fombrun and Van Riel, corporate reputation is "a collective representation of an organization's past actions and results. In competitive environments, it measures the relative position of an organization in the eyes of both its employees internally and its stakeholders externally" (1997: 10). According to Dowling (2004), corporate reputation is based on the image perceived by the stakeholders of the organization over time and consist of values attributed to an organization, such as authenticity, honesty, responsibility and integrity (19). Thus, the phenomenon of corporate reputation, which is a representation of the past actions of the organization and provides a competitive advantage to the organization in the market compared to its competitors, has concrete outputs for organizations and is a structure that needs to be managed and protected (Peltekoğlu 2022: 498). A reputable organization can sell its products or services at a higher price, be preferred more by existing/potential employees, reduce the input costs of the organization because suppliers and distributors trust it, attract more customers, and have higher stocks in the stock market (Doorley, Garcia, 2020: 8, Fombrun 1996: 72-80, Dowling 2004, Fombrun, Van Riel 2003: 27).

In order to create a desired reputation by an organization, the needs and expectations of each stakeholder group should be determined well. Every stakeholder will have different expectations from the organization. Consumers expect trust from organizations in order to build a reputation. Employees expect their organizations to adhere to their contracts, to be informed about issues, and fair job assignments. Investors and suppliers expect financial integrity and honesty from organizations. Society, which is a broader stakeholder group, expects organizations to be responsible to society (Fombrun 1996:62-68).

The phenomenon of reputation, which should be created, protected and managed by organizations, is analyzed under six dimensions which are created by Fombrun and Van Riel (2003). These dimensions are called as "reputation coefficient" and consist of six dimensions which are products and services, vision and leadership, emotional appeal, working environment, financial performance and social responsibility (Fombrun, Van Riel 2003: 52; Fombrun, Gardberg, Sever 2000). The products and services dimension is related to the quality, innovation, reliability and value for money of the organization's products and services. The vision and leadership dimension is related to the leadership system and vision of the organization. The emotional appeal dimension covers the stakeholders' feelings about the organization. The work environment dimension is related to being a good employer. The financial performance dimension is related to the organization's investments, profitability and growth expectations. Finally, the social responsibility dimension is related to the responsibility of the organization towards its environment and society (Fombrun, Van Riel 2003: 51-54). When consumers are considered for an organization as a stakeholder, it can be said that products and services, emotional appeal, working environment and social responsibility dimensions of corporate reputation, which are handled under six different dimensions in total, are more important in the formation of reputation (Fombrun, Van Riel 2003: 58). Thus, in order to be understood, managed and recovered by the organization, corporate reputation, which should be handled with a strategic management approach, should also be measured by organizations.

Measuring corporate reputation is essential in terms of measuring the current reputation of the organization, reviewing corporate strategies and making its reputation sustainable (Walker 2010: 372-374). For this purpose, corporate sustainability measurements can be made in three ways which are measuring the social expectations of stakeholders, measuring the corporate personality of the organization and measuring the trust level of the stakeholders (Berens, Van Riel 2004: 172). An example of measuring social expectations can be the reputation coefficient developed by Fombrun and Van Riel (2003). It measures the expectations of the stakeholders from the organization in six dimensions. Examples of measuring the corporate personality of the organization can be the methods of personality assessment of the organization as a person (Davies et al. 2003). The lastly developed corporate reputation scale is based on the phenomenon of trust in the organization and provides a measurement by addressing the reliability and benevolence approach of the organization (Berens, Van Riel 2004 :172). For all these purposes, organizations can use standard measurement methods to measure their corporate reputation or they can develop specific measurement methods for their organizations.

The best-known and most frequently used standard measurement method of corporate reputation is the Fortune Corporate Reputation Index. The Fortune Reputation Index is announced as World's Most Admired Companies every year as a result of the evaluation of more than 40 sectors and more than 300 organizations (Wartick 2002: 381). Global RepTrak, RepMan and in Turkey, "Turkey's Most Admired Companies List" prepared by Capital Magazine and Turkey Reputation Index prepared by Turkey Reputation Academy are other standard measurement methods (Fombrun, Ponzi, Newburry, 2015:4; Repmann, 2022; Türkiye İtibarAkademisi, 2022). The reputation coefficient model, also known as reputation dimensions, discussed in detail in six different categories above, was developed in 1998 in cooperation with the Reputation Institute and Harris Interactive for the measurement of reputation and is a measurement method frequently used in reputation measurement worldwide (Fombrun, Foss 2001:1; Fombrun, Gardberg, 2000:13).

Apart from standard measurement methods, there are also measurements developed by organizations according to their sectoral position, geographical location and stakeholder priority. Since each stakeholder has different expectations from the organization, organizations can perform corporate reputation measurements specific to their stakeholders (Garvare, Johansson 2010: 738). For example, consumers may expect organizations to be customer-oriented, to protect the environment, to provide quality products or services, to be reliable, and to be socially responsible (Helm, 2005: 9-10; Hult et al. 2018: 245; Lin-Hi, Blumberg, 2018). For employees, being a good employer is a more important point on the way to corporate reputation (Doorley, Garcia 2015:156-158). Therefore, it is important for organizations to measure stakeholder expectations and develop strategies according to their expectations.

When the phenomenon of corporate reputation is examined in the context of sustainability studies, it can be said that corporate sustainability studies carried out by organizations positively affect corporate reputation when they are handled in a way that covers corporate strategy and corporate value balances, integrated into corporate culture, and include all phenomena such as CSR, product quality and environmental performance (Michelon, 2011; Alon, Vidovic, 2015; Carter, Jayachandran, Murdock, 2021; Martínez, Rodríguez del Bosque, 2014; De Leaniz, Del Bosque, 2013). Thus, in this study, the contribution of environmental corporate sustainability activities of organizations in Turkey on reputation will be discussed.

RESEARCH

The research, which is carried out in two stages within the scope of the study, serves the purpose of measuring corporate reputation. Thus, after discussing the purpose and importance of the research in this section, the research method, scope and limitations of the research will be stated under two subheadings, and the research findings will be analyzed under two different subheadings in the findings section.

Purpose and Importance of The Research

The aim of this research is to measure the impact of environmental sustainability practices of organizations on corporate reputation. For this purpose, it is aimed to measure how the impact of environmental sustainability practices carried out by organizations have an effect on corporate reputation which is formed by the consumers.

Although there are many sustainability and corporate reputation measurement studies carried out in Turkey, this study addresses the field with a different approach since it has two-stage research and makes reputation measurement in the context of the results obtained by examining corporate sustainability studies in Turkey..

Research Method, Scope and Limitations

In this study, which aims to measure the impact of corporate sustainability on corporate reputation, two different research methods were used. Within the scope of the aim of the study, firstly, corporate sustainability reports prepared within the scope of Global Reporting Initiative (GRI) standards in Turkey were analyzed. With the findings obtained, in the second research, reputation measurement was carried out on the consumers using the survey method. Since the method, scope and limitations of both studies are different, these sections are discussed under the following subheadings.

Review of GRI Reports, Methodology, Scope and Limitations

In the first part of the research, corporate sustainability reports published in Turkey within the framework of GRI standards were analyzed by the content analysis method, which is one of the qualitative research methods. GRI standards are one of the most frequently used reporting types in sustainability reporting worldwide and have a modular structure (Brady, 2005). In order to examine the reports and limit the research the organizations in Turkey which are members of the "www.kurumsalsurdurulebilirlik.com" portal and publish reports in English and under GRI standards were selected. A total of 119 organizations in Turkey are members of this portal and report under

certain standards. Within the scope of the study, the reports published by 119 organizations in 2020 were included in the study. Only reports covering a single year, published in GRI standards and prepared in English were included in the study. Thus, a total of 37 reports were analyzed within the scope of the study.

For the analysis of the sustainability reports, a Python code has been developed in order to classify the environmental sustainability facts and studies that are carried out by the organizations. The reason for the inclusion of English reports in the study is that the libraries used within Python give better results in the English language. For this purpose, Python, after making the relevant file, handled the results under Microsoft Office by taking the sentences containing the words to be searched in the text or other sentences with similar meanings to the words to be searched as data. In order to determine the words that are going to be searched in reports, a preliminary study has been done.

As a preliminary study, in order to limit the study and to find the desired data in this study to be carried out within the scope of environmental sustainability, the GRI reporting template was analyzed. The report consists of three parts: economic standards, social standards and environmental standards (GRI, 2022). Within the scope of the study, only sub-headings under the GRI 300 Environmental Standards part are examined. In order to do so, 15 reports were selected by random sampling. The sub-headings in the majority of these 15 reports were included in the study. In the below table the words that are searched in the reports by using Python have been listed.

Table 1: GRI Standards - Environmental

GRI 300 Environmental Standards
GRI 302 Energy
GRI 303 Water and Effluent
GRI 304 Biodiversity
GRI 305 Emissions
GRI 306 Waste
GRI 307 Environmental Compliance

Thus, as indicated in the Table 1 above, the words energy, water or flowing material, biodiversity, emission, waste and environmental compliance were searched with Python code.

Within the scope of the research, in order to examine the data obtained in Microsoft Excel in more detail and to determine the main topics of sustainability in the reports in terms of environmental sustainability, word cloud and word frequency table were studied with the help of Orange3. While word clouds determine how much a word is used in the study, word frequencies similarly determine the weighting of the words in the documents within the scope of text mining. This weighting is defined by the "Tf-Idf" value. At this point, the weighting shows how frequent a world is used in the related text (İlhan et al., 2008: 57). Thus, with the help of the "Tf-Idf" table, the most frequently used words in the reports were identified and the second part of the research was started.

Survey Methodology, Scope and Limitations

In the second stage of the research, the findings obtained within the scope of the first research were used to measure reputation by using the survey method, which is one of the quantitative research methods. The survey was conducted with consumers. Within the scope of the survey, the 3 most frequently used environmental sustainability words in the environmental sense of corporate sustainability, which are the data obtained as a result of the first research, were integrated into the emotional appeal, social responsibility and products and services dimensions of the reputation coefficients developed by Fombrun and Van Riel (2003). The reason for choosing these three reputation coefficient dimensions is that these three dimensions are more important for consumers (Fombrun, Van Riel, 2003: 58-59). Thus, within the scope of the survey, energy consumption, waste management and water consumption elements of environmental sustainability were integrated into the statements of emotional appeal, social responsibility and products and services dimensions of reputation and new statements were prepared.

The survey consists of four demographic questions and 30 reputation measurement statements. Within the scope of the research, a 5-point Likert scale was used for reputation measurement statements. According to the Likert scale, 1 means "strongly agree", 2 means "agree", 3 means "undecided", 4 means "disagree" and 5 means "strongly disagree".

Within the scope of the study, Istanbul province in Turkey was selected as a sample. The reason for this is that Istanbul represents 18.65% of Turkey's population and Istanbul is also the city with the highest population density in Turkey. According to the official numbers of TUIK (2022), the population of Istanbul is 15 million 957 thousand 951. In addition, considering the number of institutions, co-operatives and real person commercial enterprises in Turkey, 41.2% of these institutions are located in Istanbul (KOSGEB, 2022). Thus, according to the sampling error

of 0.5, the minimum number of samples that can represent the universe within the 95% confidence interval is 384. Within the scope of the study, the desired number of participants was reached by snowball sampling method.

Findings

According to the main purpose of the study, there are two different researches which have been done with a qualitative and quantitative research method. So, also the findings of the research consist of two different sub-sections. First section will determine the findings emerging from the analysis of corporate sustainability reports and the second section will give the results of the survey research conducted among consumers.

GRI Reports Findings

In the study conducted to examine corporate sustainability reporting, a total of 37 reports were analyzed and the following findings were obtained.

Table 2: Environmental Sustainability Reporting Data

Sub-Categories for Environmental Sustainability	N
Total	5.943
Energy	2.265
Environmental Compliance	1.154
Waste	979
Emissions	790
Water and Effluent	574
Biodiversity	152

As a result of the examination of corporate sustainability reports within the scope of environmental sustainability, a total of 6,987 data were obtained with Python. Some of these data were excluded due to the fact that some of these data were repeated by the system, the name of the organization was included in the category and the table of contents was specified as data, and a total of 5,943 data were obtained as a result. When corporate sustainability reports were analyzed in terms of sub-categories, 2,265 data were found in the energy sub-category, 1,154 in the environmental compliance sub-category, 979 in the waste sub-category, 790 in the emission sub-category, 574 in the water and fluids sub-category and 152 in the biodiversity sub-category. When the word cloud image and word frequency table were analyzed within the scope of the study, the following figure and data were obtained.

Figure 1: Environmental Sustainability World Cloud

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Table 3: Environmental Sustainability Reporting Data

N	Frequently Used Words	TF-IDF
1	Energy	0.03663960523731676
2	Waste	0.028758324666921197
3	Water	0.027693156246220655
4	Emissions	0.019807026735014235
5	Karbon	0.01686391354313402
6	Management (Energy, waste, water, portfolio)	0.016826847843741086
7	Consumption	0.01659625144595286
8	Environmental	0.01432607781327896
9	Production	0.014083946975732184
10	Efficiency	0.01403610440413033
11	Use	0.01320288017003624
12	Gas	0.012799516696444123

When the word cloud in Figure 1 and the word frequency table in Table 3 were created, the conjunctions and organization names in the sentences were excluded from the study. Thus, when Table 3 is analyzed, it is seen that the word "energy" is mostly used under the environmental category of sustainability and it is followed by "waste", "water", "emission", "carbon", "management", "consumption", "environmental", "production", "efficiency", "use" and "gas". The word "management" in Table 3 refers to the explanation about management processes of the organization in terms of energy, waste or water.

For the measurement of corporate reputation, which is the second part of the research, the 3 most frequently used words under the category of environmental sustainability which are "energy", "waste" and "water" had been determined. In the second part of the study, these words added to reputation measurement statements as energy consumption, waste management and water consumption.

Survey Findings

Within the scope of the research, the questionnaire consists of two different sections. The first part includes demographic questions such as age, gender and educational status, while the second part includes statements that measure corporate reputation under the reputation dimension of emotional appeal, social responsibility, products and services within the concept of environmental sustainability. In this context, the questionnaire consists of four demographic questions and 30 reputation statements.

Within the scope of the research, a pre-test study was carried out on consumers. The pre-test study was conducted in two stages. As the first pre-test study, the questionnaire was carried out face-to-face with 20 people and the comments of the respondents on the questionnaire were taken. Since the respondents stated that the statements related to "energy consumption" were not clearly understood, explanations such as "for example, organizations that give importance to energy saving and research alternative energy sources" were added to the sections of the survey statements related to energy consumption. Within the scope of the pre-test of the research, the questionnaire was delivered to 120 participants and all reliability and validity analyses were performed.

After the pre-test of the questionnaire was completed, a total of 597 participants were obtained within the scope of the study. When the missing data were cleaned, it was observed that a total of 538 data could be analyzed. Within the scope of the research, reliability and validity tests of all scales were carried out. Below, the demographic data of the participants of the survey and the answers given to the survey statements are discussed as separate sections.

Demographic Findings of the Participants in the Study

Table 4: Demographic Findings

		N (538)	%
Gender	Female	313	58,2
	Male	222	41,3
	I Do Not Want to Specify	3	0,01
Age	18-24	134	24,9
	25-34	121	22,5
	35-44	125	23,2
	45-54	122	22,7
	Greater than 54	36	6,7
Education Status	Primary School	1	0,2
	Secondary School	3	0,6
	High School	38	7,1
	University	345	64,1
	Master	106	19,7
	PhD	45	8,4

When the gender distribution of the participants who participated in the questionnaire within the scope of the research is analyzed, it is seen that the questionnaire consisted of 58.2% female participants and 41.3% male participants. Three participants (0,01%) did not want to specify their gender. It can be said that the questionnaire has an equal gender distribution.

When the age distribution of the participants is analyzed, it can be said that 24.9% of the participants are between the ages of 18-24, 22.5% are between the ages of 25-34, 23.2% are between the ages of 35-44, 22.7% are between the ages of 45-54 and 6.7% are older than 54.

When the educational status of the participants is analyzed, it is seen that 64.7% of them are university graduates, 19.7% are master's degree graduates, 8.4% are PhD graduates, 7.1% are high school graduates, 0.6% are middle school graduates and 0.2% are primary school graduates.

Responses to the Statements of Reputation Measurement

The table below shows the responses to the questionnaires that are related to reputation measurement.

Table 5: Evaluation of Participants' Responses to Reputation Coefficient Statements

		Statements	N	Min.	Max.	Mean	Std. Error	Std. Deviation	Variance
Energy Consumption	Emotional Appeal	1. I have a good feeling about organisations that care about energy consumption. (Sensitive about energy consumption)	538	1	5	1,6022	.03762	.87259	.761
		2. I admire and respect organisations that care about energy consumption	538	1	5	1,5892	.03521	.81674	.667
		3. I trust organisations that care about energy consumption.	538	1	5	1,9015	.03775	.87568	.767
	Social Responsibility	4. It is important for organisations to work on sustainable energy.	538	1	5	1,2398	.02072	.48067	.231
		5. Organisations should be responsible about energy consumption.	538	1	5	1,1914	.01909	.44278	.196
		6. Organisations must maintain high standards of energy consumption.	538	1	5	1,3401	.02610	.60530	.366
	Products and Services	7. Organisations that pay attention to energy consumption stand behind their products and services (guarantee that they are as claimed).	538	1	5	2,0186	.03803	.88207	.778
		8. Organisations that are energy sustainable develop innovative products and services.	538	1	5	1,842	.03347	.77624	.603
		9. Organisations that are energy sustainable offer high quality products and services.	538	1	5	2,0985	.03654	.84758	.718
		10. It is worth the price I pay for the products or services of energy sustainable organisations.	538	1	5	2,158	.03883	.90062	.811
Waste Management	Emotional Appeal	11. I have a good feeling about organisations that care about waste management	538	1	5	1,4554	.02842	.65931	.435
		12. I admire and respect organisations that care about waste management	538	1	5	1,5576	.02910	.67506	.456
		13. I trust organisations that care about waste management	538	1	5	1,8941	.03465	.80381	.646
	Social Responsibility	14. It is important for organisations to work on waste management.	538	1	5	1,2844	.02017	.46775	.219
		15. Organisations should be responsible about waste management	538	1	5	1,2268	.01864	.43225	.187
		16. Organisations must maintain high standards of waste management	538	1	5	1,316	.02296	.53252	.284
	Products and Services	17. Organisations that pay attention to waste management stand behind their products and services (guarantee that they are as claimed).	538	1	5	1,9981	.03525	.81763	.669
		18. Organisations that are sustainable in terms of waste	538	1	5	1,9535	.03399	.78846	.622

			N	Min	Max	Mean	Std. Error	Std. Dev	Variance
		management develop innovative products and services.							
		19. Organisations that are sustainable in terms of waste management offer high quality products and services.	538	1	5	2,0762	.03645	.84549	.715
		20. It is worth the price I pay for the products or services of organisations that are sustainable in terms of waste management.	538	1	5	2,0595	.03608	.83688	.700
	Emotional Appeal	21. I have a good feeling about organisations that care about water consumption	538	1	5	1,3699	.02730	.63333	.401
		22. I admire and respect organisations that care about water consumption	538	1	5	1,4145	.02751	.63798	.407
		23. I trust organisations that care about water consumption.	538	1	5	1,7416	.03466	.80396	.646
	Social Responsibility	24. It is important for organisations to work on water consumption	538	1	5	1,2546	.02056	.47686	.227
		25. Organisations should be responsible about water consumption	538	1	5	1,2119	.01950	.45227	.205
		26. Organisations must maintain high standards of water consumption	538	1	5	1,2565	.02077	.48170	.232
Water Consumption	Products and Services	27. Organisations that pay attention to water consumption stand behind their products and services (guarantee that they are as claimed)	538	1	5	1,9312	.03638	.84392	.712
		28. Organisations that are sustainable in terms of water consumption develop innovative products and services.	538	1	5	1,948	.03629	.84181	.709
		29. Organisations that are sustainable in terms of water consumption offer high quality products and services.	538	1	5	2,0558	.03832	.88892	.790
		30. It is worth the price I pay for the products or services of sustainable organisations in terms of water consumption.	538	1	5	1,9907	.03744	.86839	.754

For the evaluation of the responses to the questionnaire statements, the highest and lowest possible response to the questionnaire statements, means, standard error, standard deviation and variances of the questionnaire statements are analyzed in Table 5. Since 1 is represented as "strongly agree", 2 is represented as "agree", 3 is represented as "undecided", 4 is represented as "disagree" and 5 is represented as "strongly disagree" in the Likert system questionnaire, the highest response can be 5 and the lowest response can be 1. When the means of the survey statements are analyzed, it can be said that the averages of the answers given by the participants consist of "strongly agree" and "agree" answers. While the participants mostly answered "strongly agree" to the dimensions of social responsibility and emotional appeal within the scope of energy consumption, waste management, water consumption dimensions; the average of their answers for the dimension of products and services is close to the "agree" value. Thus, it can be said that reputation is in strong relationships with the dimensions of social responsibility and sensory appeal in terms of environmental sustainability, while there is no strong link between the dimensions of products and services and energy consumption, waste management, water consumption in terms of environmental sustainability.

Evaluation of Research Findings

This research aims to measure the contribution of environmental sustainability activities that are carried by organizations to the corporate reputation. With this aim the study consisted of two different researches with a quantitative and a qualitative one.

In the first part of the research, corporate sustainability reports prepared within the scope of GRI in Turkey were analyzed. In the sustainability reports of the organizations, the words that are frequently mentioned in environmental terms were identified. Thus, a total of 5.943 environmental terms were obtained in 37 reports analyzed. When the data obtained are analyzed within the scope of sub-categories of environmental sustainability,

2.265 of these data are related to energy. Energy related data consists of the organization's energy usage amounts, energy management systems, electricity usage, renewable energy management. Secondly as a sub-category, environmental compliance has 1.154 data. Environmental compliance data is related to the environmental standards that an organization should or may obey such as ISO, GRI or SASB. The waste sub-category consists of 979 data and these are related to the waste amounts, zero waste targets and waste management policy of the organization. The emission sub-category has 790 data and these are related to the carbon-neutral future, greenhouse emissions, emission measurement systems, emissions management systems, net zero emissions target, CO2 amounts. The water and effluent sub-category consist of 574 data and these are about water management, water usage amounts, seawater or ground water amounts. Finally, it was found that the organizations provided the least information on biodiversity in their reports and these are related to the protection of the species nearby the facilities. Only 152 data were obtained in total for the biodiversity sub-category. The reason for the lack of data on biodiversity is due to the dispute of the term. Nations and development plans have not reached a consensus on how much biodiversity should be protected and at what cost. The reason for this is that the method of separating beneficial species from non-beneficial species has not yet been learnt (Goodland 1995: 7).

Within the scope of the study, when the word cloud and word frequency are analyzed within the scope of environmental sustainability, it is found that the word "energy" is used the most. The word "energy" is followed by the word "waste". Thus, issues related to "waste" are also frequently mentioned in the reports. After the word energy and waste, another frequently used word is water. Emission is the fourth most frequently used word. The word carbon is in fifth place. These are followed with the words management, consumption, environmental, production, efficiency, use and gas.

In the second part of the study, reputation measurement was carried out with the environmental sustainability concepts obtained. Thus, energy consumption, waste management and water consumption, which are the first three most frequently used phenomena of environmental sustainability, were measured in the context of emotional appeal, social responsibility and products and services dimensions of the 6-dimensional reputation coefficient developed by Fombrun, Van Riel and Sever (2000).

When the demographic data of the study, which reached a total of 538 people, are analyzed, it can be seen that the gender distribution is proportional (58,2% female 41,3% male). When the age distribution is analyzed, 18-24, 25-34, 35-44 and 45,54 age groups have similar numbers of participants. However, there are few people over 54 years of age in the survey. Having a bachelor degree dominates the survey with having 64,1%.

When the emotional appeal and social responsibility dimension of corporate reputation is analyzed in the context of environmental sustainability, it is revealed that energy consumption, waste management and water consumption contribute to corporate reputation in the context of emotional attractiveness and social responsibility. Wherever, when the products and services dimension of corporate reputation is analyzed in the context of environmental sustainability, it is revealed that energy consumption, waste management and water consumption contribute less to products and services dimension than the other dimensions to corporate reputation. The main reason for that is participants choose the "agree" option in the Likert system to the question "Organizations that are sustainable in terms of waste management/energy consumption/water consumption develop innovative products and services". They did not find a link between innovative product and service development and sustainability in terms of waste management, energy consumption and water consumption.

RESULT

Corporate sustainability is a strategic management approach for an organization in order to contribute to sustainable development, meet the expectations of their stakeholders and increase, maintain or protect their reputation. Thus, the phenomenon of corporate reputation, which should be handled with a strategic management style, enables organizations to gain trust and respect.

In this study, which was carried out under the objective of finding the contribution to the corporate reputation of environmental sustainability approaches of organizations in Turkey, the results showed that organization's sustainability act increases its reputation. The survey that was done among consumers showed that corporate reputation is related with the corporate environmental sustainability approaches of organizations within the context of energy consumption, waste management and water consumption.

Within the scope of the research, sustainability reports are analyzed in order to find the approaches that are given importance about environmental sustainability in Turkey. An organization should focus on corporate environmental sustainability approaches not only on corporate management strategies but also on all operational and business strategies of the organization. Under this focus, the concept of corporate environmental sustainability has a wide

scope from the protection of natural resources to carbon emissions, climate change and biodiversity. When the reports in Turkey are analyzed, it is seen that corporations often give importance to energy, waste and water within the scope of environmental sustainability. For the environmental sustainability approach, the renewable energy, waste management and decreasing the water usage amount are the main issues of the organizations in Turkey. The emissions are in fifth place in the most used words scale. However, one of the biggest problems today is related to the climate crisis and therefore, organizations should include facts about climate change more frequently in their reporting. Causes such as global warming and climate change affect both water resources and may lead to a decrease in biodiversity. So, organizations should also focus more on emissions reduction in terms of environmental sustainability.

Within the scope of the second research, corporate reputation measurement on behalf of consumers was carried. Most frequently used environmental sustainability terms are integrated into the corporate reputation scale. As a result, it can be said that emotional appeal, products and services and social responsibility dimensions of corporate reputation are positively associated with consumers. Consumers associated environmental sustainability more with the emotional appeal and social responsibility dimensions of reputation. However, they associated environmental sustainability less with the product and services dimension of reputation. However, consumers need to be more aware of sustainable products, which have an important place in both consumption and waste.

What makes this study different from the others is that instead of using standardized corporate reputation and corporate sustainability measurement methods in the literature, a scale that can be used in Turkey has been developed. For this reason, this study both examined the studies carried out in Turkey in terms of environmental sustainability and measured the contribution of sustainability elements that organizations attach importance to corporate reputation.

Thus, the environmental sustainability phenomenon, which should be handled under a strategic management approach within the scope of the study, is a phenomenon that aims to value people and society and supports sustainable development, while enabling the institution to gain a position in the market by gaining reputation, to reinforce facts such as trust, competence, consistency, prestige and to protect and strengthen its reputation. In order to build goodness in society by aiming to create common interest with its stakeholders and to obtain the advantages of a reputable organization, organizations should make plans following corporate sustainability policies, develop strategies under a deontological view and carry out their communication.

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