Researching the Relationship Between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges [1][*]

Kurumsal Sürdürülebilirlik ile Hizmet Kalitesi Arasındaki İlişkinin Araştırılması: Oda ve Borsalar Örneği

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Abstract

The aim of this study is to investigate the relationship between corporate sustainability in accredited chambers and exchanges affiliated with TOBB and the perceptions of the service provided by chambers and commodity exchanges and to determine the direction of this relationship. In addition, the sub − purpose of the study is to determine whether the perception of corporate sustainability and perceived service quality show a statistically significant difference according to socio-demographic variables. A questionnaire was applied to 613 members of the accredited chamber and exchange council members affiliated with UCCET. As a result of one-way ANOVA and independent groups t-test analyzes to examine whether there are statistically significant differences, it was concluded that there was a statistically significant difference between the groups under the education level variable. Afterwards, a structural equation model was established to examine the relationship between corporate sustainability and service quality, and it was concluded that there were some statistically significant relationships between the dimensions of both concepts.

Tekin, B. & Ertuğrul, İ.   *Researching the Relationship between Corporate Sustainability and Service*
                                                            Quality: The Case of Chambers and Commodity Exchanges
PJESS'2023 / 10(1)

INTRODUCTION

At the beginning of the last century, only economic indicators were used to measure the performance of organizations. Today, such superficial approaches have ceased to be one of the main goals of organizations. Organizations meet the demands of their internal and external stakeholders, are sensitive to natural systems and the society, provide equal opportunity, remuneration based on a fair performance evaluation system, prevent discrimination in decision – making processes, seek solutions to the problems of the society in a responsible way, are honest, transparent, accountable, started to try to develop responsible practices (Ayral, 2021: 1).

Environmental and stakeholder pressure is gradually increasing in the context of sustainability practices, regardless of the public or private sector, especially in developed countries. As a result, all organizations, whether profit – oriented or not, consider it a necessity for them to be transparent to their stakeholders about their level of compliance with economic, environmental and social issues (Öztel et al., 2012: 33). It is difficult to observe what kind of solutions organizations produce and develop strategies and policies on sustainability. For this reason, in order to measure their sustainability achievements, organizations have chosen to determine sustainability indicators that are easy to understand and monitor, and that can be expressed numerically, and thus it has become possible to monitor whether they have achieved their economic, social and environmental goals (Tüyen, 2020: 92).

The service sector has grown in the last forty years and many services and sub – sectors have emerged. The newly developing service sectors have triggered each other and the service sector has gained great importance in the world (Yıldırım and Şafaklı, 2016: 101). It is possible to define the economy of many countries as a service economy. In these countries, the service sectors employ just over 60% of the workforce. In addition, when the workers in the manufacturing and construction sectors are taken into account, the service sector constitutes 85% of the total employment in developed countries (Akbolat et al., 2018: 7).

In this study, the concept of corporate sustainability, which has been studied many times by social scientists in the literature and has just begun to gain ground in terms of perceived service quality and its measurement and evaluation, is discussed. It has been observed that corporate sustainability is mostly examined at the conceptual level and evaluated through the ready – made documents that the organizations have. In this study, it is aimed to determine the relationship between service quality and corporate sustainability. This relationship has been researched on the accredited chambers and commodity exchanges affiliated with UCCET.

1. CONCEPTUAL FRAMEWORK

1.1. The Concept of Sustainability

The origin of the expressions, which took place in English as 'sustainability' and translated into Turkish as 'sürdürülebilirlik', is derived from the Latin expression "sustinere", which means to provide, preserve, perpetuate, support and resist (Binboğa, 2017: 4). The UCLA Sustainability Committee, which operates under the University of California, defines the concept of sustainability as "the preservation of natural systems, the integration of social equality and economic success" in order to ensure the continuity of healthy and resilient generations for future societies (Doğan, 2021: 8). Sustainability is an approach that requires living in the present together

Tekin, B. & Ertuğrul, İ.

PJESS'2023 / 10(1)

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

with the experiences gained in the past and being able to look at the present with the eyes of future generations (Yalçın, 2021: 31).

1.2. Corporate Sustainability

The concept of corporate sustainability derives from the concept of sustainable development, which is defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs". Sustainability, which is generally carried to the corporate business level, is called corporate sustainability. Referring to the concept of Sustainable Development, Corporate Sustainability can be defined as meeting the needs of an organization's direct and indirect stakeholders without compromising its ability to meet the needs of future stakeholders (Mazur and Walczyna, 2020: 8988).

Various definitions of corporate sustainability have been made in the sustainability literature. Social scientists who made these definitions generally preferred to create a definition based on the concepts they had studied before. The most common definitions in the literature are given in the Table 1.

Table 1. Definitions of Corporate Sustainability

Author	Definition
John Elkington	The effort of businesses to balance their social, economic, and environmental goals.
Giles Atkinson	Cost accounting for external influences caused by the business, based on the concept that businesses contribute to or hinder sustainable development.
Thomas Dyllick Kai Hockerts	Meeting the needs of businesses' primary and secondary stakeholders without compromising the ability to meet the needs of future stakeholders.
R. Scott Marshall Darrell Brown	An "ideal" sustainable organization will not use natural resources faster than the regeneration and recycling rates of these resources.
Marcel van Marrevijk	In general, corporate sustainability and corporate social responsibility refer to "voluntary" business activities that demonstrate the incorporation of environmental and social concerns into business activity and stakeholder interactions.
Frank Figge Tobias Hahn	Corporate sustainability is the efficiency of contributing to the three dimensions of sustainability (environmental, social and economic) of a business and the efficiency of using resources compared to other businesses.
Ulrich Steger	The number of environmental and social activities that go beyond regulatory compliance and have an economic reason, a business justification.
Pratima Bansal	Corporate sustainability means integrating the principles of economic integrity, social equity and environmental integrity into products, policies, and practices simultaneously.
Sally Russell Nardia Haigh Andrew Griffiths	To work for long – term economic performance, to carry out activities that will create positive effects for the environment, to support the society and to determine a holistic approach to realize all these together.
Tobias Hahn Frank Figge	Pursue environmental, social, and economic goals to achieve the long-term well – being of the business or contribute to the long – term well – being of society and humanity.
Michael E. Porter Mark R. Kramer	Policies and practices that improve a business's competitiveness while at the same time improving the economic and social conditions in the society in which it operates.
Thomas Dyllick Katrin Muff	It is the practice of an organization that understands how it can make a significant positive impact in areas critical to humanity and the planet.

Source: Meuer et al., 2020: 324 – 326

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service
Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

1.2.1. Dimensions of Corporate Sustainability

The triple system approach, which is the most accepted dimensioning approach of the sustainability concept, was put forward by John Elkington in 1997. It is referred to as the most effective approach all over the world. At the core of this idea is the idea of providing economic welfare, environmental quality and social equality at the same time (Correia, 2019: 30; Taticchi and Demartini, 2021: 68). This three – dimensional systems approach argues that organizations should consider profit, the planet and people, which represent their economic, environmental and social dimensions, simultaneously, with equal importance. Figure 1 shows the triple system approach of corporate sustainability (Wilson, 2015: 440).
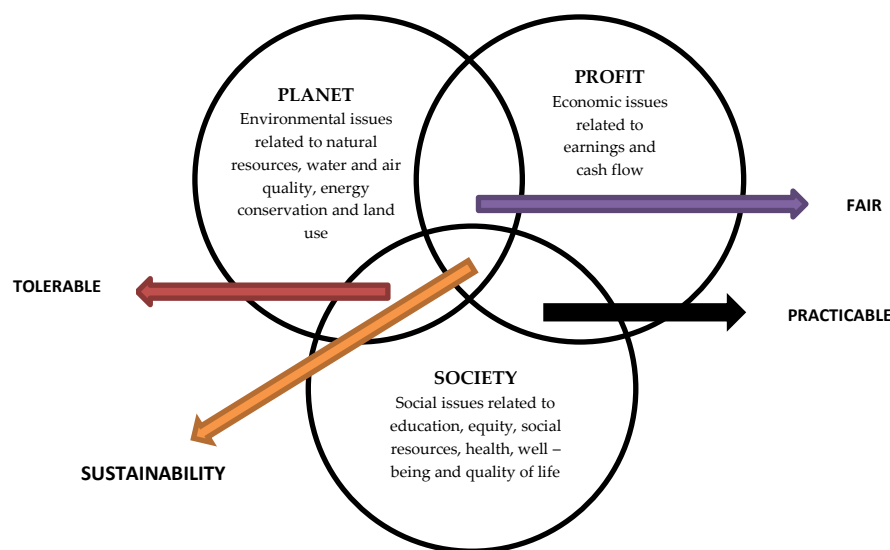

Figure 1. Corporate Sustainability: Triple System Approach

Source: Allan et al., 2008: 58

A business can be considered sustainable if it can manage all these dimensions of its sustainability performance. First, profit is a prerequisite for a healthy business and therefore the enabler of the positive impact a business can have on society and the environment. Second, the social dimension of the three-dimensional systems approach ensures the health and safety of customers, the well – being of employees, and the protection of society in general. Finally, the third dimension of the three – dimensional systems approach, the environment, is concerned with the protection of the planet (Taticchi and Demartini, 2021: 69).

1.2.2. Approaches Effective on Corporate Sustainability

Corporate sustainability, sustainable development, corporate social responsibility and stakeholder theories include closely related approaches. It will be useful to examine these theories in order to understand the corporate sustainability philosophy (Doğan, 2018: 85).

Sustainable Development: In the report called Our Common Future, also known as the Brundtland Report, sustainable development is defined as 'the development that meets the needs of today's societies without compromising the ability of future societies to meet their own needs and desires'

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

(Hall et al., 2010: 441; Çamlıca and Akar, 2014: 102).

Corporate Social Responsibility: Defines the responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior, contributing to sustainable development, health and well – being of society; takes into account the expectations of stakeholders; it complies with applicable laws and international norms of behavior and is integrated throughout the organization and applied in its relations with other organizations (Diez – Cañamero et al., 2020: 2156).

Stakeholder Theory: Stakeholder theory is one of the leading institutional theories used to explain the concept of corporate sustainability. Stakeholders are parties that have direct or indirect interests in organizations, and stakeholder theory emphasizes that an organization should be concerned with all stakeholders rather than focusing only on shareholders (Aslan, 2020: 428). The analysis of the relations of organizations with their stakeholders constitutes the main subject of stakeholder theory (Polat, 2008: 93).

2. SERVICE QUALITY
2.1. The Concept of Service

A service is defined as any action or performance that one party can offer to another that is essentially intangible and does not result in the ownership of anything. Its production may or may not depend on a physical product. Since there are many types of services, it is a very difficult concept to express with a single definition (Johns, 1999: 959). By Philip Kotler and Gary Armstrong, service has been defined as an act or gain offered by one party to another that is invisible to the eye and does not result in ownership of anything. With this definition, the occurrence of a service may or may not be related to a physical product (Erdoğan, 2012: 40).

Service can be defined as non – physical products such as teaching, hair styling and football. Service can also be defined as any essentially intangible and non – proprietary action or performance that one party can offer to another (Yıldırım, 2019: 350). A service is an action or activity offered to satisfy customers' requests as an offering or simply as a benefit. Services are often difficult to conceptualize; this is because services are promoted, purchased and consumed at the same time (Alsanosi, 2018: 6).

2.2. Characteristics of Services

The characteristics of the service concept are also the main differences that distinguish it from the concrete product concept. The effects of these differences in the quality management approach of the service concept are great (Moeller, 2010: 359). The main characteristics that differentiate the service from the product are described below:

Intangibility: The intangibility of service means that services are intangible and cannot be felt, smelled, tasted, seen, or heard before they are purchased and experienced (Hole et al., 2018: *183).*

Perishability: It means that the services cannot be stored for later sale or use (Erdil and Yıldız, 2011: 1233).

Variability: Another important feature of services is that they are variable (Ghobadian et al., 1994: 45). It refers to the fact that the quality of services can vary greatly depending on who provides them, when where and how (Barutçu, 2008a: 104).

Inseparability: Inseparability means that service production and consumption occur

Tekin, B. & Ertuğrul, İ.

PJESS'2023 / 10(1)

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

simultaneously (Moeller, 2010: 363 – 364).

Lack of Ownership: Services can only be used for a certain period and expire when no repayment is made. They cannot be owned (Aydoğdu et al., 2019: 158).

2.3. Service Quality

The term of quality, which is derived from the Latin word 'qualitas'; It is seen that there are various definitions of the product or service in which it is used (Box, 1983: 25). From this point of view, it can be said that quality is a natural feature of products or services. Some researchers are of the opinion that the structure of a product or service cannot be changed without changing it or replacing it with a different product or service (Akıncı et al., 2009: 64). In today's conditions, while organizations continue to struggle for existence by considering the conditions of the market in which they operate, the concept of quality; It is seen as a strategic, that is, a guiding concept in realizing its corporate goals, trying to adapt to competitive conditions, and meeting the demands of its stakeholders and customers, one of the most important, as desired (Mergen, 1993: 25; Ertuğrul, 2014: 3).

It is much easier to define quality when producing tangible products. Determining the level of quality for services is much more difficult than for products. This is because quality specifications for services come from businesses and individuals, that is, from more than one source at the same time (Barutçu, 2008b: 322). The difficulty of defining service quality is due to the highly intangible, labor – intensive nature of services and the involvement of customers and often other elements in the production process of the service (Stewart et al., 1998: 210). Service quality refers to the degree of satisfaction that customers feel because of the services they receive. Due to the invisible feature of the services, it is as good or not as the perception of the service recipient. It differs from person to person (Söylemez, 2017: 38; Organ and Tekin, 2019: 4). Service buyers generally benefit from the indirect features included in the service procurement process to measure the quality of the service concept, which is an abstract concept (Hıra, 2020: 25).

2.3.1. Measurement of Service Quality

It is possible for businesses to keep the service quality at the center of all their activities, guaranteeing the quality and the sustainability of the quality, and evaluating the service quality in an accurate and objective way. Measuring service quality allows to reveal areas of improvement (Webster, 1989: 36; Barutçu, 2008a: 103). In the literature on the concept of service, there are many assessment tools for measuring service quality (Uzunçakmak, 2021: 53). In this study, SERVQUAL and SERVPERF methods were examined.

SERVQUAL is a method based on the view that the evaluations of service recipients about the service they receive are of great importance. This evaluation is conceptualized as a gap between the service quality demanded by the service – receiving group and the service provider's evaluations regarding the performance of the service offered (Onurlubaş and Gümüş, 2020: 32). Parasuraman, Zeithaml, and Berry (PZB) concluded that, based on the information obtained from the focus group applications made with consumers in the early days of its development, consumers' service quality wishes and expectations and perceptions can be obtained by comparing them within the scope of ten dimensions. These; tangibles, reliability, responsiveness, assurance, competence, communication, credibility, courtesy, understanding/knowing customers, and access (Buttle, 1996: 9; Ladhari, 2009: 174; Dichoso et al., 2019: 74). In his studies

Tekin, B. & Ertuğrul, İ.

PJESS'2023 / 10(1)

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

in 1988, this number of personnel was reduced to five. In other words, this measurement method is discussed under five dimensions. In Table 2 explained these five elements: reliability, assurance, tangibles, empathy (understanding/knowing the customer), responsiveness (Parasuraman vd., 1985: 48):

Table 2. Definitions of PZB – SERVQUAL Dimensions

Dimensions – Definitions	Equivalent in Chambers and Commodity Exchanges
Reliability Ability to perform the promised service in a reliable and error – free manner	Are the Chamber/Commodity Exchange services planned consistently to fulfill the transactions requested by the members? Are the operations performed in the expected quality and format?
Assurance The knowledge and tolerance of employees and their ability to inculcate trust and confidence	Do employees provide services to members with accurate information? Is a polite approach displayed while serving? Are the procedures for the service provided clearly defined?
Tangibles Appearance of physical facilities, equipment, and personnel	Do the Chamber/Commodity Exchange's service building and units look nice? Are the websites regularly updated? Are there any links that don't open? Does the clothing of the employees and their harmony with the job meet the expectations?
Empathy The attentive, personalized attention that organizations provide to their customers	Can Chamber/Commodity Exchange members feel that they receive individual attention? Do they realize that their opinions are considered? Do they generally feel that they are cared for?
Responsiveness Enthusiasm to help customers and provide prompt service	Do Chamber/Commodity Exchange employees respond to e – mails and telephone calls in a timely manner? When members apply to the Chamber/Commodity Exchange, are their requests met the first time? Do members have the privilege to receive services through their preferred communication tools?

Resouce: Parasuraman vd., 1985: 48

J. Joseph Cronin and Steven A. Taylor suggested in 1992 that the SERVQUAL method is not a good enough method to measure service quality. Because every person requesting a service will experience that service for the first time and considering the possibility that he will not know what to expect from that service, they have developed a new method based on the SERVQUAL method with 22 items (Öztürk, 2019: 37). They found that the SERVPERF scale, which results in measuring only service performance, produces more reliable estimates, more convergent and discriminant validity, less bias due to more explained variance, and better results. They also emphasized that this method is only a function of perceptions about the performance of the service (Koç and Kaya, 2021: 214).

2.4. Literature Review

As a result of the literature review, we come across many research areas associated with the concepts of corporate sustainability and service quality. For this study, while literature review was conducted, it was discussed that the other related concepts such as corporate sustainability, corporate social responsibility, stakeholder engagement and service quality, customer satisfaction, corporate reputation, corporate image, customer trust, brand value, repurchase intention and corporate performance studies were examined. Some of the reviewed studies are summarized in Table 3.

Tekin, B. & Ertuğrul, İ.

*Researching the Relationship between Corporate Sustainability and Service
Quality: The Case of Chambers and Commodity Exchanges*

PJESS'2023 / 10(1)

Table 3. Summarized Literature Review

Author – Year	Aim of the Study	Analysis Methods
Bloemer et al. (1998)	Investigation of the effects of image, perceived service quality and satisfaction on loyalty in the banking sector	Correlation analysis Regression analysis
Fahlioğulları (2009)	Revealing the effects of corporate social responsibility practices on customer trust and corporate image	Linear multiple regression
Kuo and Ye (2009)	Investigation of the effect of service quality and corporate image on students' commitment to vocational education institutions	Structural equation modeling
Caruana and Ewing (2010)	To reveal the effect of corporate image and service quality on e – customer loyalty	Structural equation modeling
Chen et al. (2012)	Investigation of the effects of service quality and corporate social responsibility on customer satisfaction	Exploratory factor analysis Reliability analysis Correlation analysis
Leaniz and Bosque (2013)	Examining the effects of corporate sustainability on corporate reputation	Structural equation modeling
Huang et al. (2014)	Exploring the relationship between corporate social responsibility, service quality, corporate image and repurchase intention	Regression analysis
Kim and Kim (2016)	Investigation of the effects of potential customers' experiences of a hotel's corporate social responsibility practices, service quality and transparency on their perceptions of trust, satisfaction, and customer loyalty	Confirmatory factor analysis Structural equation modeling
Yuen et al. (2018)	Investigation of the effects of corporate social responsibility and service quality on business performance	Structural equation modeling
Song et al. (2019)	Investigation of causal relationships between perceived service quality, corporate image, customer trust and corporate reputation in an airline company	Confirmatory factor analysis Structural equation modeling
Najib et al. (2020)	Determining the role of small – scale coffee shops on market orientation and perceived service quality in their corporate sustainability	Confirmatory factor analysis Structural equation modeling
Erçin (2021)	Examination of the relationship between the concepts of corporate social responsibility, service orientation and employer brand attractiveness of companies operating in the logistics sector	Correlation analysis Regression analysis
Mısırlıoğlu (2022)	Examination of the relationship between accreditation performance and service quality perception in healthcare businesses accredited to JCI	Confirmatory factor analysis Independent groups t – test ANOVA Structural equation modeling

3. RESEARCHING THE RELATIONSHIP BETWEEN CORPORATE SUSTAINABILITY AND SERVICE QUALITY: THE CASE OF CHAMBERS AND COMMODITY EXCHANGES

3.1. Aim and Importance of the Study

The general purpose of this study is to investigate the relationship between the corporate sustainability perspective in the chambers and commodity exchanges affiliated with UCCET and

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

the perceived qualities of the service provided by the chambers and commodity exchanges and to determine the trend of this relationship. In addition, the sub – purpose of this study is to determine whether the perception of corporate sustainability and perceived service quality show a statistically significant difference according to socio – demographic variables.

This study is one of the few studies in which the concepts of corporate sustainability and service quality are discussed together, covering chambers and commodity exchanges affiliated with UCCET. In this study, it is expected to be a useful resource for researchers who deal with corporate sustainability and service quality in the field of social sciences in Turkish literature and who will choose the chambers and commodity exchanges affiliated with UCCET as their research area.

3.2. Research Model and Hypotheses

A research model is a plan created by the researcher in order to clarify the situation that the researcher questions or to test his hypotheses. The research model is also expressed as a research design by those who will do the research (Akmaz, 2022: 99). In this study, the relational survey model, which is one of the quantitative research methods, was used in order to not find a study that addresses the concepts of corporate sustainability and service quality simultaneously in the literature. This type of survey model is a research model that aims to define the existence and degree of change between two or more variables (Gür et al., 2015: 15).

Research hypotheses are statements that are established to test the accuracy of the information obtained in similar studies and assume that there are significant relationships between the variables related to the research (Baloğlu, 2011: 125). In this study, the relationship between corporate sustainability and perceived service quality was examined, and it was tried to determine whether the scores of these two concepts showed a statistically significant difference according to socio – demographic variables.

3.3. Data Collection

In this study, the questionnaire technique, which is one of the most preferred methods of obtaining data, was used. In the first part of the questionnaire, it is aimed to determine the socio – demographic characteristics of the person who filled out the questionnaire; gender, age, sector, education level, type of organisation, duration of membership to chamber/commodity exchange, task period in chamber/commodity exchange assembly and geographical region where the chamber/commodity exchange is located are included. In the second part, there are items to measure the corporate sustainability perceptions of the participants, and in the third and last part, there are items to determine their perceptions of service quality.

Corporate Sustainability measurement tool; Shashi et al. (2018) and used by Fidanoğlu (2021: 69) in his study, Hahn and Scheermesser (2006: 154), Aksoy (2013: 175), Tuna (2014: 184) and Ayral (2021: 184) was prepared by making use of the questionnaires they used in their studies. The prepared measurement tool consists of 25 items under four dimensions. For the Service Quality scale, designed by Cronin and Taylor (1992) to reveal service quality performance, Büyükkeklik et al. (2014: 36) adapted into Turkish for their studies (Tuna et al., 2020: 483) SERVPERF scale was preferred. SERVPERF scale; It consists of 22 items examined under five dimensions (Pamukkale University Social and Human Sciences Ethics Committee - Scientific Research and Publication Ethics - Ethics Committee Decision - Document Date and Number: 03.06.2021 - E.58089).

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

3.4. Population and Sample of the Research

In general, population refers to people living in a particular region at a particular time. In statistics, the population is the set of all items of interest for a study (Tarsi and Tuff, 2012: 1). A sample is defined as a smaller and more manageable representation of a larger group. When the population size is too large to include all items or observations in the test, sampling is used. Sampling enables the collection of intensive and comprehensive data with limited resources (time, cost, labor, etc.) easily (Sudman and Blair, 1999: 270). The population of this study consists of the council members of the accredited chambers and commodity exchanges, whose numbers and distributions are given in Table 4 of UCCET, one of the sampling methods, the simple random sampling method in which each item in the population has an equal chance of being included in the sample was used.

Table 4. Distribution of Chambers and Commodity Exchanges Affiliated with UCCET

Type of Organisation	All	Accredited
Chamber of Commerce and Industry	186	133
Commodity Exchange	113	90
Chamber of Commerce	52	41
Chamber of Industry	12	12
Chamber of Shipping	2	2

Accreditation is formal, independent verification that an organization meets established quality standards and is competent to perform certain conformity assessment tasks. Accreditation standards ensure the high quality and range of services offered to members. UCCET, the supreme union of chambers and commodity exchanges, has been continuing its accreditation studies since 2005 to increase its corporate capabilities, improve the quality of the services offered, establish a culture of creating a future – oriented mission, vision, strategy, and plan, and adopt corporate governance principles. The purpose of the accreditation system is to place quality awareness at the center of the activities carried out in the chambers and commodity exchanges affiliated to UCCET operating in Turkey, to increase the prestige of the chambers and commodity exchanges in the business world and to improve their service quality, to improve their communication with other chambers and commodity exchanges. It is to ensure their compliance with the European Chamber/Commodity Exchange System (TOBB_1, 2022).

3.5. Limitations and Assumptions of the Study

Limitations; scarcity of resources, small sample size, flawed methodology. If a study depends on access to individuals, organizations, data or documents, and access is blocked or somehow limited for any reason, the reasons for this should be explained (Theofanidis and Fountouki, 2018: 156). This study was carried out between December 2021 and June 2022. When domestic and foreign studies are examined, the number of studies on the measurement and evaluation of the concept of corporate sustainability is quite low. For this reason, a measurement tool that was used in 5 accessible studies was used. Due to the Covid – 19 outbreaks, the planned chamber and commodity exchange visits could not be made to explain the purpose, subject and scope of the study. Items related to the measurement of corporate sustainability and service quality are limited to those in the questionnaire. This study was carried out within the scope of accredited chambers and commodity exchanges affiliated with UCCET and was carried out with a sample of 613 participants. The inclusion of non – accredited chambers and commodity exchanges in the

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

study is an important limitation for the population and sample. Although some chambers and commodity exchanges have e – mail addresses, e – mails could not be transmitted, that is, the entire population could not be reached.

Assumptions are necessary elements for conducting research and connecting it to a conclusion (Wolgemuth et al., 2017: 132). They do not need to be proven statistically. Possible obstacles to be encountered in research are temporarily approved or rejected (Pemberton, 2012: 82 – 86). In this study; the items in the questionnaire form adequately and accurately represent the concepts of corporate sustainability and service quality and are correctly understood by the participants, the participants of the questionnaire answered the questionnaire items sincerely and honestly, the participants represent the study population well, it is assumed that the use of a Likert type scale is appropriate within the scope of this study, and the data obtained are measurable and reproducible.

4. DATA ANALYSIS
4.1. Normality Analysis

For the assumption of normality, the skewness and kurtosis values of the data were considered. When the studies in the field of social sciences are examined, it is seen that skewness and kurtosis are evaluated in very different intervals. Although the skewness – kurtosis value is one of the most used normality measures, there is no common accepted value range (Orcan, 2020: 256). Some authors stated that only values within the range of ±1 are acceptable skewness – kurtosis values for normality (Büyüköztürk et al., 2014). In this study, data were collected from 613 participants in total. There is no missing data among the data collected in terms of corporate sustainability and service quality scales. It has been observed that each of the skewness and kurtosis values are in the range of ±1 values. In terms of corporate sustainability and service quality scales and dimensions, the data provide the assumption of normality.

4.2. Confirmatory Factor Analysis

Under this heading, the validity of the Corporate Sustainability and Service Quality scale has been examined in terms of the collected data. IBM SPSS AMOS 22 plug – in of IBM SPSS Statistics program was used to perform confirmatory factor analysis. Path diagrams were first drawn to visualize the scales. While presenting the findings, the initial models of the scales and the final models obtained as a result of the modifications and/or item inferences are included.

The Corporate Sustainability Scale consists of 25 items under 4 factors. It was seen that the initial model drawn for confirmatory factor analysis did not show sufficient fit, and therefore model improvement steps were applied. The verified version of the corporate sustainability scale is given in Figure 2.
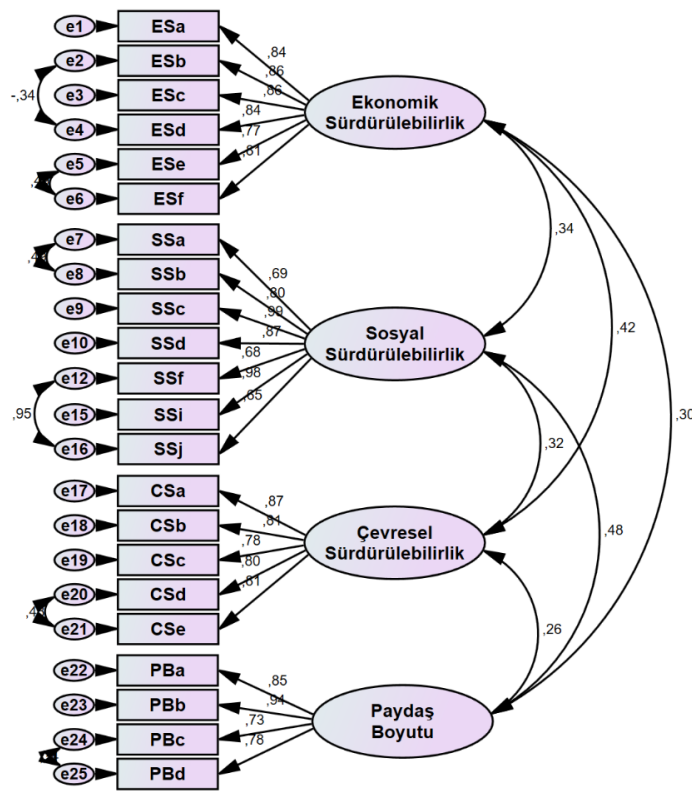
Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

Figure 2. Validated Measurement Model of the Corporate Sustainability Scale

For possible improvements, first, item factor loads (standardized regression coefficient) of each item were examined and it was seen that each factor load was greater than 0,50. The standardized regression coefficient or standardized coefficients allow researchers to compare the relative magnitude of the effects of different explanatory variables in the path diagram by adjusting the standard deviations so that all variables have equal standard deviations despite different units of measure.

Table 5. Fit Index Values and Good Fit Values of the Corporate Sustainability Measurement Model

	Initial Model Fit Index Values	Fit Index Values after Item Extraction and Modification	Acceptable Fit Values
χ^2/sd	13,16	4,17	≤ 5
GFI	0,67	0,90	≥ 0,90
AGFI	0,61	0,86	≥ 0,85
CFI	0,79	0,96	≥ 0,95
NFI	0,78	0,94	≥ 0,90
RMSEA	0,14	0,07	≤ 0,08
SRMR	0,07	0,06	≤ 0,10

It is seen that the initial fit index values of the confirmatory factor analysis results of the Corporate Sustainability scale were not within acceptable limits, but after the modifications and item

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

extractions, the fit index values approached acceptable limits (Table 5). Although the fit index is within the threshold value with SRMR = 0,07, χ^2/sd = 13,16; GFI = 0,67; AGFI = 0,61; CFI = 0,79; NFI = 0,78; By taking the values of RMSEA = 0,14, it was concluded that the goodness of fit index was outside the threshold values, and the Corporate Sustainability Scale did not fit well according to the confirmatory factor analysis results. As a result, after the modifications and item extractions, the fit index values were χ^2/sd = 4,17; GFI = 0,90; AGFI = 0,86; CFI = 0,96; NFI = 0,94, RMSEA = 0,07; It is seen that it is within the acceptable threshold values by taking SRMR = 0,06 values.

Service Quality Scale consists of 22 items under 5 factors. Before testing the hypotheses, the measurement model was tested. It was seen that the initial model (Figure 3) drawn for confirmatory factor analysis did not show sufficient fit, and therefore model improvement steps were applied.
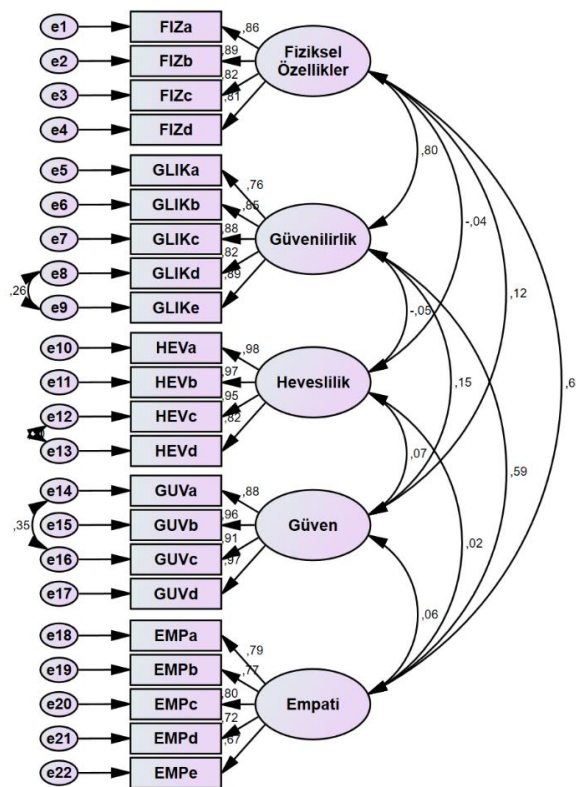
Figure 3. Validated Measurement Model of the Service Quality Scale

For possible modifications, first, item factor loads (standardized regression coefficient) of each item were examined and it was seen that each factor load was greater than 0,50.

Table 6. Fit Index Values and Good Fit Values of the Service Quality Measurement Model

	Initial Model Fit Index Values	Fit Index Values after Item Extraction and Modification	Acceptable Fit Values
χ^2/sd	4,61	4,03	≤ 5
GFI	0,87	0,90	≥ 0,90
AGFI	0,86	0,87	≥ 0,85
CFI	0,95	0,96	≥ 0,95

Tekin, B. & Ertuğrul, İ.

PJESS'2023 / 10(1)

Researching the Relationship between Corporate Sustainability and Service
Quality: The Case of Chambers and Commodity Exchanges

NFI	0,93	0,94	≥ 0,90
RMSEA	0,08	0,07	≤ 0,08
SRMR	0,04	0,04	≤ 0,10

4.3. Reliability Analysis

Cronbach's alpha value was used to measure the reliability of the collected data. Cronbach's alpha coefficients for corporate sustainability and service quality scales and dimensions are given in Table 7.

Table 7. Reliability of Corporate Sustainability and Service Quality Scales and Their Dimensions

	Number of Scale Items	Cronbach's Alfa (α)		Number of Scale Items	Cronbach's Alfa (α)
Corporate Sustainability Scale	**22**	**0,925**	**Service Quality Scale**	**22**	**0,881**
Economic Sustainability	6	0,932	Tangibles	4	0,907
Social Sustainability	7	0,949	Reliability	5	0,923
Environmental Sustainability	5	0,915	Responsiveness	4	0,964
Stakeholder	4	0,903	Assurance	4	0,965
			Emphaty	5	0,853

As a result of the reliability analyzes made, it is seen that the corporate sustainability and service quality scales and their dimensions consisting of 22 items are highly reliable.

4.4. Descriptive Statistics and Distributions

Descriptive statistics are used to summarize and describe a variable or variables for a sample or population. The preparation and presentation of descriptive statistics represents a vital first step in research and should always be done before starting inferential statistical analysis (Kaur et al., 2018: 60). In this study, arithmetic mean, standard deviation, minimum and maximum values, frequency, and percentage values were used.

Table 8. Descriptive Statistics of Corporate Sustainability and Service Quality Scales and Their Dimensions

	Av.	SD	Min.	Max.		Av.	SD	Min.	Max.
Corporate Sustainability Scale	**3,60**	**0,51**	**1,85**	**5,00**	**Service Quality Scale**	**3,10**	**0,57**	**1,55**	**4,60**
Economic Sustainability	3,60	0,75	1,00	5,00	Tangibles	3,42	0,82	1,00	5,00
Social Sustainability	4,04	0,61	1,14	5,00	Reliability	3,24	0,94	1,00	5,00
Environmental Sustainability	2,96	0,80	1,00	5,00	Responsiveness	2,65	1,12	1,00	5,00
Stakeholder	3,81	0,67	1,00	5,00	Assurance	3,00	1,19	1,00	5,00
					Emphaty	3,19	0,71	1,00	5,00

When Table 8 is examined, the mean and standard deviation of the Corporate Sustainability Scale scores of the people participating in the study is 3,60 ± 0,51, while the mean and standard deviation of the Service Quality Scale scores is 3,10 ± 0,57.

When the averages of the corporate sustainability scale are examined in terms of dimensions, the dimension with the lowest perception average is the Environmental Sustainability dimension, and the dimension with the highest average is the Social Sustainability dimension. When the

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

averages of the Service Quality scale were examined in terms of dimensions, the dimension with the lowest perception level was the dimension of Responsiveness, and the dimension with the highest level of perception was the dimension of Tangibles.

Table 9. Distributions by Socio-Demographical Characteristics

Variables n* = 613	Number of	Per cent	Varibles n = 613	Number of	Per cent
Gender			**Membership of Chamber/Commodity Exchange**		
Male	579	94,5	0 – 10 years	7	1,1
Female	34	5,5	11 – 20 years	72	11,7
Age			21 – 30 years	191	31,2
21 – 30 years	25	4,1	31 – 40 years	270	44,0
31 – 40 years	79	12,9	41 years and more	73	11,9
41 – 50 years	265	43,2	**Membership of Assembly**		
51 – 60 years	138	22,5	0 – 4 years	80	13,1
61 years and older	106	17,3	5 – 8 years	133	21,7
Sector			9 – 12 years	230	37,5
Service Sector	263	42,9	13 – 16 years	124	20,2
Manufacturing Sector	350	57,1	16 years and more	46	7,5
Education			**Region**		
Primary Education	39	6,4	Mediterranean	87	14,2
High School	108	17,6	Eastern Anatolia	38	6,2
Associate Degree	244	39,8	Aegean	111	18,1
Bachelor's Degree	194	31,6	Southeastern Anatolia	44	7,2
Graduate Degree	28	4,6	Central Anatolia	104	17,0
Type of Organisation			Black sea	87	14,2
Chamber of Industry	56	9,1	Marmara	142	23,2
Commodity Exchange	87	14,2			
Chamber of Commerce	166	27,1			
Chamber of Commerce and Industry	304	49,6			

*n = Sample size

Table 9 shows the distribution of accredited chambers' and commodity exchanges' assembly members participating in the questionnaire.

4.5. Review of Statistical Differences in terms of Socio – Demographic Characteristics

In this section, statistical differences between groups under the variables were analyzed. For difference analysis; Characteristics represented by two groups were analyzed by independent groups t – test, and features expressed as more than two groups were analyzed by one – way ANOVA test. The Tukey test was also applied to the variables with significant values as a result of the one – way ANOVA test. IBM SPSS Statistics 28 programs were used for difference analysis.

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

Table 10. Investigation of Differences in Corporate Sustainability and Service Quality Scale Scores According to Socio – Demographical Characteristics

	Corporate Sust.		Service Quality			Corporate Sust.		Service Quality	
Gender	Av.	SD	Av.	SD	**Membership of Chamber/Commodity Exchange**	Av.	SD	Av.	SD
Male	3,61	0,51	3,10	0,57	0 – 20 years	3,59	0,46	3,15	0,54
Female	3,53	0,44	3,17	0,48	21 – 30 years	3,60	0,52	3,11	0,58
*t;p	0,815;0,415		-0,723;0,470		31 – 40 years	3,62	0,52	3,06	0,55
Age					41 years and more	3,56	0,49	3,18	0,62
21 – 40 years	3,61	0,56	3,06	0,55	**F;p**	0,340;0,796		1,142;0,331	
41 – 50 years	3,63	0,51	3,09	0,57	**Membership of Assembly**				
51 – 60 years	3,55	0,50	3,17	0,56	0 – 4 years	3,58	0,51	3,14	0,56
61 years and older	3,59	0,48	3,06	0,60	5 – 8 years	3,61	0,49	3,09	0,59
**F;p	0,756;0,519		1,111;0,344		9 – 12 years	3,64	0,50	3,10	0,57
Sector					13 – 16 years	3,56	0,56	3,12	0,58
Service Sector	3,62	0,51	3,09	0,56	16 years and more	3,58	0,47	2,98	0,48
Manufacturing Sector	3,59	0,50	3,11	0,58	**F;p**	0,525;0,717		0,637;0,637	
t;p	0,533;0,594		-0,395;0,693		**Region**				
Education					Mediterranean	3,67	0,52	3,14	0,61
Primary Education	3,44	0,58	3,34	0,46	Eastern Anatolia	3,44	0,52	3,20	0,49
High School	3,59	0,54	3,10	0,57	Aegean	3,67	0,49	3,14	0,50
Associate Degree	3,61	0,51	3,06	0,57	Southeastern Anatolia	3,51	0,53	3,01	0,64
Bachelor's ang Graduate Degree	3,63	0,47	3,10	0,57	Central Anatolia	3,54	0,50	3,09	0,54
F;p	1,159;0,198		2,672;**0,047*** **Fark: 1>3**		Black sea	3,62	0,51	3,12	0,53
Type of Organisation					Marmara	3,61	0,50	3,04	0,63
Chamber of Industry	3,62	0,57	3,22	0,46	**F;p**	1,730;0,112		0,850;0,532	
Commodity Exchange	3,60	0,50	3,02	0,59					
Chamber of Commerce	3,60	0,49	3,14	0,56					
Chamber of Commerce and Industry	3,60	0,51	3,08	0,58					
F;p	0,017;0,997		1,817;0,143						

*Two sample t-test value p<0,05
**F: One-way variance analysis (ANOVA) value (ANOVA) p<0,05

In Table 10, the statistics obtained as a result of the one – way ANOVA test for the educational status feature were found to be F;p value for corporate sustainability scale 1,159;0,198, and F;p value for service quality scale 2,672;0,047, respectively. While there is no statistically significant difference in terms of institutional sustainability perceptions between the groups under the education status feature (Primary Education, High School, Associate Degree, Undergraduate and above), it is seen that there is a significant difference in terms of service quality perceptions. As a result of the Tukey test for difference, it was concluded that the service quality perceptions of the primary school graduates were higher than the service quality perceptions of the associate degree graduates.

Tekin, B. & Ertuğrul, İ.

PJESS'2023 / 10(1)

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

4.6. Structural Equation Modelling

Structural equation modeling was used to examine the relationship between corporate sustainability and service quality concepts. The path diagram of the research is given in Figure 4.
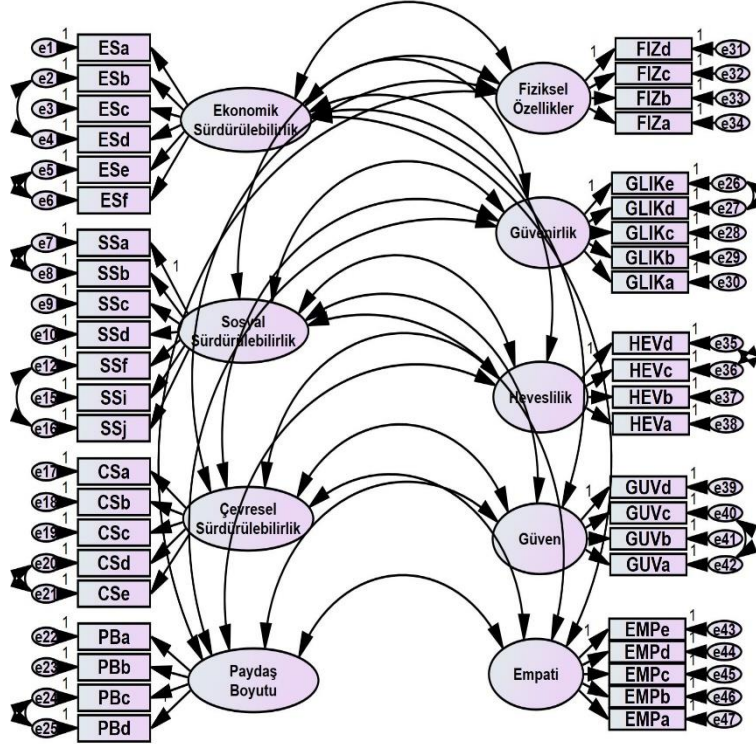

Figure 4. Structural Model of Corporate Sustainability and Service Quality Relationship

When the fit index values of the structural model are examined, it is seen that some fit values are very close to the threshold values considered within the scope of this study, but not fully. However, in complex structural models like this study, it has been observed that the model is compatible since the χ^2/sd, RMSEA and SRMR coefficients, which are more critical, are within acceptable limits. When the fit index values and good fit values table for the model are examined, χ^2/sd = 3,62; RMSEA = 0,06; It was seen that they were within the threshold of fit index values with SRMR = 0,02 values. GFI = 0,82; AGFI = 0,80; CFI = 0,92; Since NFI = 0,89 fit index values are very close to acceptable model indices values; it can be said that the model fits well (Table 11).

Table 11. Fit Index Values and Good Fit Values of the Structural Equation Model

	Model Fit Index Values	Acceptable Model Indices Values
χ^2/sd	3,62	≤ 5
GFI	0,82	≥ 0,90
AGFI	0,80	≥ 0,85
CFI	0,92	≥ 0,95
NFI	0,89	≥ 0,90
RMSEA	0,06	≤ 0,08
SRMR	0,02	≤ 0,10

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

Table 12. Path Coefficients for the Structural Equation Model of the Relationship between Corporate Sustainability and Service Quality

			r	p				r	p
ES	<--->	FIZ	-0,111	**0,004***	CS	<--->	EFIZ	0,168	***
ES	<--->	GLIK	-0,170	***	CS	<--->	GLIK	0,042	0,282
ES	<--->	HEV	0,009	0,824	CS	<--->	HEV	0,003	0,939
ES	<--->	GUV	0,100	**0,014***	CS	<--->	GUV	-0,038	0,361
ES	<--->	EMP	0,251	***	CS	<--->	EMP	-0,243	***
SS	<--->	FIZ	-0,274	***	PB	<--->	FIZ	0,313	***
SS	<--->	GLIK	0,313	***	PB	<--->	GLIK	-0,258	***
SS	<--->	HEV	-0,014	0,699	PB	<--->	HEV	-0,050	0,197
SS	<--->	GUV	-0,059	0,120	PB	<--->	GUV	0,023	0,558
SS	<--->	GLIK	-0,031	0,409	PB	<--->	EMP	-0,087	**0,030**

FIZ: Tangibles	ES: Economic Sustainability
GLIK: Reliability	SS: Social Sustainability
HEV: Responsiveness	CS: Environmental Sustainability
GUV: Assurance	PB: Stakeholder
EMP: Emphaty	

R: Correlation Coefficient   *: p<0,05   ***:p<0,001

When Table 12 is examined, there is a statistically significant low – level negative relationship between the dimensions of economic sustainability and tangibles (r=-0,111). There is a statistically significant low – level negative correlation between economic sustainability and reliability dimensions (r=-0,170). There is a statistically significant low – level positive correlation between economic sustainability and trust dimensions (r=0,100). There is a statistically significant low – level positive relationship between economic sustainability and empathy dimensions (r=0,251).

There is a statistically significant low – level negative correlation between social sustainability and tangibles dimensions (r=-0,274). There is a statistically significant moderate – level positive correlation between social sustainability and reliability dimensions (r=0,313).

There is a statistically significant low – level positive relationship between environmental sustainability and tangibles dimensions (r=0,168). There is a statistically significant low – level negative correlation between environmental sustainability and empathy dimensions (r=-0,243).

There is a statistically significant moderate – level positive correlation between the stakeholder and the tangibles dimensions (r=0,313). There is a statistically significant low – level negative correlation between stakeholder and reliability dimensions (r=-0,258). There is a statistically significant low – level negative correlation between the stakeholder and empathy dimensions (r=-0.087).

CONCLUSION

Chambers and commodity exchanges, which are non – profit and non – governmental organizations, are accepted as the sector that comes after the manufacturing, trade and service sectors and makes the biggest contribution to the economy indirectly. They provide services not offered by the business and public sectors, contribute to the development of knowledge and skills of business actors and to increase employment. Although they have a non – profit structure, in recent years, there have been studies among decision makers and policy makers showing that the area in which chambers and commodity exchanges operate is increasingly open to competition.

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

These studies emphasize that the service quality and corporate sustainability of non – profit organizations such as chambers and commodity exchanges are as important as those of profit – oriented ones.

In this study, it is aimed to calculate the relationship and the direction of the relationship between corporate sustainability and service quality in accredited chambers and commodity exchanges affiliated to the Union of Chambers and Commodity Exchanges of Turkey. In addition, the sub – purpose of this study is to investigate whether the collected data and perceptions of corporate sustainability and service quality show a statistically significant difference according to socio – demographic variables. While the service quality scale scores do not show a significant difference according to gender, age, sector, type of organization, membership period to the chamber/commodity exchange and the geographical region where the chamber/commodity exchange is located (p>0,05), the service quality scores of people with primary education It was concluded that the service quality scores of people with associate degree status were statistically significantly different (p<0,05). As a result of the Tukey test applied to determine the direction of the difference, it was concluded that the service quality perceptions of the people with primary education are statistically higher than the service quality perceptions of the participants with an associate degree. The fact that there is no statistically significant difference in the scores of corporate sustainability and service quality perceptions in terms of socio – demographic variables other than the educational status variable can be evaluated as the accreditation system fulfills its purpose.

In the relevant literature, it is stated that corporate sustainability practices are mostly customer – oriented. This suggests the existence of a relationship between corporate sustainability and service quality. In this study, it was concluded that there are some relations between the dimensions of corporate sustainability and service quality. As the studies on corporate sustainability increase, it is thought that the number of studies that reveal the existence of the relationship between corporate sustainability and service quality will increase.

Although this study is one of the few studies on chambers and commodity exchanges, it is the first study in which the relationship between corporate sustainability and service quality within the scope of accredited chambers and commodity exchanges is discussed. It is thought that it will be a starting source for studies on accredited chambers and commodity exchanges by other researchers in the future. Accredited chambers and commodity exchanges conduct various questionnaires within the framework of their member profiles in accordance with the accreditation system conditions. When the results of this study were discussed with the general secretaries of chambers and commodity exchanges, management representative and accreditation officers, the feedback was received that some predicted situations became more concrete with this study and that it was a positive step to take action. If the preparation and completion of the implementation part of this study coincide with the Covid – 19 pandemic process, and if it is assumed that such a process will not occur again for many years, how a pandemic will affect the perceptions of corporate sustainability and service quality of chambers and commodity exchanges, and the opportunity to compare the perceptions of corporate sustainability and service quality after the pandemic. It can be said that it is a work that provides.

The data used in the study were obtained from ready – made scales. By making use of ready – made scales for the perception of corporate sustainability and service quality for chambers and

Tekin, B. & Ertuğrul, İ.

Researching the Relationship between Corporate Sustainability and Service Quality: The Case of Chambers and Commodity Exchanges

PJESS'2023 / 10(1)

commodity exchanges, special new scales can be developed to implement in chambers and commodity exchanges. Thus, more specific studies can be carried out on a provincial and regional basis for corporate sustainability and service quality. Before developing a new measurement tool, a study covering all chambers and commodity exchanges using the same scales can be conducted, and the data obtained in this study can be compared statistically, and it can be considered as a new research topic whether there is a difference between them. The questionnaire conducted in this study was carried out via e – mail. The questionnaire was first forwarded to the general secretaries of the chambers and commodity exchanges, and then to the council members through the general secretaries. Researchers who will conduct a similar study may be recommended to conduct the study face-to-face.

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Conflict of Interest /Çıkar Beyanı: There is no conflict of interest among the authors and/or any institution. Yazarlar ya da herhangi bir kurum/kuruluş arasında çıkar çatışması yoktur.

Ethics Statement / Etik Beyanı: The author(s) declared that the ethical rules are followed in all preparation processes of this study. In the event of a contrary situation, Pamukkale Journal of Eurasian Socioeconomic Studies has no responsibility, and all responsibility belongs to the author(s) of the study. Bu çalışmanın tüm hazırlanma süreçlerinde etik kurallara uyulduğunu yazar(lar) beyan eder. Aksi bir durumun tespiti halinde Pamukkale Avrasya Sosyoekonomik Çalışmalar Dergisi hiçbir sorumluluğu olmayıp, tüm sorumluluk çalışmanın yazar(lar)ına aittir.

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