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Corporate Sustainability Initiatives and Consumer Values as Drivers of Sustainable Performance: The Role of Authenticity and Action Plans

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Abstract

The present study explored how corporate sustainability efforts and consumer attitudes towards the environment affect sustainable performance in terms of perceived company authenticity and sustainability action plans. The study employed quantitative research design, and the data was collected using a structured questionnaire from which a total of 292. The independent variables were the initiatives of the company on sustainability and the value of the environment to consumers, the mediating variables perceived authenticity of the company and implementation of SAP, and the dependent variable was the company's sustainable performance. The findings suggest that consumer environmental value positively affects sustainable performance, meaning that the environment-conscious consumers can positively drive firms to become more responsible and sustainable. The study finds that implementing action-based solutions can boost sustainable performance if companies are able to integrate genuine sustainability programs with appropriate actions.

Keywords: Corporate Sustainability Initiatives; Consumer Environmental Value; Perceived Corporate Authenticity; Sustainability Action Plans; Sustainable Performance; Environmental Concern

1. Introduction

Considering sustainability is now a key focus in today's business world as organizations are increasingly expected to do more than just grow, they are expected to grow while protecting the environment and being socially responsible. While financial results used to be key indicators of business performance, today's companies must demonstrate how they can minimize environmental damage, meet stakeholder demands, and play a role in sustainable development. Corporate sustainability initiatives are structured and systematic approaches in which companies include the use of environmentally and socially responsible strategies and methods, including waste reduction, resource efficiency, ethical sourcing, green communication, sustainable production processes and community engagement. The significance of these initiatives lies in their ability to highlight the social responsibility of organizations beyond their commercial functions and contribute to the well-being of consumers, society, and the environment (Ali, 2015; Al-Hakimi et al., 2022; Algarni et al., 2022; Ahmad et al., 2025).

In the current competitive market, sustainability is also connected with consumer perception. Consumers don't just receive messages from corporations anymore; they are evaluating the validity, consistency, and practical implementation of the claims of sustainability. Consumer environmental value has grown in significance, due to the importance of some consumers' awareness of ecological protection and their preference for companies with responsible behavior towards the environment. Consumers with high EV scores will be more inclined to support companies that take steps to increase their environmental impact, while they will be less inclined to support companies that seem irresponsible or misleading. In recent years, various studies have highlighted the role of environmental values, awareness, and intentions to buy green products on consumers' reactions to sustainable brands and corporate actions (Ali, 2018; Han et al., 2022; Mahmoud et al., 2022; Marc & Ali, 2023; Yang et al., 2024; Audi et al., 2026).

But sustainability measures don't always enhance performance. The effectiveness of their outcomes is reliant on how stakeholders see them as genuine. Perceived corporate authenticity is the recognition that a company's sustainability activities are genuine, credible and consistent with its values and actions. In a lot of industries there is a disconnect between consumer trust in businesses' sustainability statements and their true efforts and activities.Some businesses use green messages for image building without taking action, and consumers are skeptical of the claims made by businesses in many industries. This concern is closely related to greenwashing, where companies overestimate or misrepresent their environmental responsibility. Hence, the concept of perceived authenticity turns out to be an important channel by which corporate sustainability practices and consumers' environmental values have an impact on sustainable performance. Consumers can trust a company's sustainability efforts more, form positive attitudes towards a company, and show support for the company if they believe in its sustainability efforts (Ali & Bibi, 2017; Wut & Ng, 2022; Latif et al., 2022; Khan & Fatma, 2023; Zervoudi et al., 2025).

Implementing sustainability action plans is another crucial aspect. While numerous organisations share sustainability objectives, few turn these aspirations into structured plans of action. Implementation of SAP is the actual application of Sustainability strategies through measurable actions in the form of programs, policies, procedures and operational actions. It indicates whether a firm is in symbolic or real sustainability communication. A company might say that it cares about the environment, but that's only really meaningful if it actually sets up recycling infrastructure, energy conservation methods, sustainable supply chains, employee training and abreast reporting mechanisms. Thus, implementation of SAP works as an action-based pathway through which sustainability initiatives can lead to sustainable performance (Ali & Audi, 2016; Ali et al., 2023; Ali et al., 2024; Winit et al., 2023).

Sustainable performance is a multi-dimensional output which comprises of economic, environmental and social performance. If the performance of the company is sustainable, it can be financially stable without causing any ecological harm and be beneficial to society. This type of performance is becoming more significant as stakeholders demand transparency of environmental and social performance of organisations. Corporate sustainability programmes could positively impact sustainable performance in several ways, including greater efficiency, reputation, consumer trust and stakeholder relationships. Likewise, consumer environmental value might drive the increased responsiveness of firms to sustainability expectations. These associations are, however, strengthened when the sustainable actions are seen as genuine and have adequate plans for implementation (Ali & Rehman, 2015; Algarni et al., 2022; Al-Hakimi et al., 2022; Ahmad et al., 2025; Longston, 2025).

Concern for the environment is also a significant factor here. High environmental concern consumers are more sensitive to environmental issues and are likely to react better to real corporate sustainability initiatives. They are also more likely to look into if the sustainability claims of a firm are believable or deceptive. This is how environmental concern enhances the value of authenticity, transparency and action driven sustainability. Research related to green purchase intention and sustainable consumption has revealed that consumers' environmental concern affects their interpretation of green advertising, sustainable products, and corporate responsibility messages (Balaskas et al., 2023; Sary et al., 2023; Dong, 2025; Khalil et al., 2025). Hence, the importance of the environment as a background for sustainable performance and the influence of sustainability initiatives and consumer values. The problem this study aims to resolve is that, if the consumers do not think that the initiatives are genuine, or the firms do not have a sustainability action plan, the efforts to sustain the company may not increase the sustainable performance. Hence the purpose of this study is to explore how sustainable performance can be influenced by perceived corporate authenticity and corporate adoption of SAP as a result of implementation of corporate sustainability initiatives and consumer's environmental value. The purpose is to explore the impact of corporate sustainability efforts and consumer environmental values on sustainable performance and to determine the mediating effects of perceived corporate authenticity, and the adoption of SAP. This study examines the relationship between these variables and sustainable performance, as well as the role of PCA and IOS in these relationships. It suggest that the effect of CSI and CEV has significant positive impact on SP and PCA and IOS have significant mediation between the variables. The study has significance for both academics and practitioners due to its academic and practical value, respectively, in offering academic insights and useful sustainability practices that firms can use to enhance their sustainable performance in an authentic and action-based way.

2. Literature Review

2.1. Theoretical Background

This study is guided by three major theories, namely: Stakeholder theory, Triple Bottom Line theory and Signaling theory. According to Stakeholder Theory, organizations need to consider the interests of all stakeholders, such as consumers, employees, communities, government, suppliers and the natural environment. This theory can also be applied in sustainability research as the theory is used to create sustainable strategies that address stakeholder demands and generate value beyond revenue (Khan et al., 2022; Ferrero-Ferrero et al., 2023; Nasir et al., 2025). The Triple Bottom Line Theory is a theory that explains that organizational performance should be measured in three ways: economic, social, and environmental performance. The dependent variable of the study, sustainable performance, aligns directly with this theory as it focuses on how firms can become profitable while also protecting the environment and contributing to society (Algarni et al., 2022; Marc et al., 2022Liu et al., 2023). Signaling Theory provides another explanation of how organizations signal to consumers their responsible actions via sustainability programs, sustainability disclosure, and action plans. Such signals can lead to increased consumer trust and favorable attitudes towards the company when they are genuinely produced and accompanied by actual action (Winit et al., 2023; Jung, 2024).

2.2.Hypothesis Development

2.2.1. Corporate sustainability initiatives and Sustainable Performance

Corporate sustainability initiatives can improve sustainable performance because they help firms reduce environmental damage, improve social responsibility, enhance reputation, and build stakeholder trust. Firms that invest in sustainability are also more likely to achieve operational efficiency and long-term competitiveness. Therefore, this study proposes:

H1: Corporate sustainability initiatives have a significant positive effect on sustainable performance.

2.2.2. Corporate environmental value and Sustainable Performance

Consumer environmental value can also influence sustainable performance because environmentally conscious consumers prefer and support companies that adopt responsible practices. When consumers value environmental protection, firms are encouraged to align their strategies with sustainability expectations. Therefore, this study proposes:

H2: Consumer environmental value has a significant positive effect on sustainable performance.

2.2.3. Mediation Effect of Perceived Corporate Authenticity between corporate sustainability initiatives, consumer environmental value, and sustainable performance.

Perceived corporate authenticity may mediate the relationship between corporate sustainability initiatives, consumer environmental value, and sustainable performance. Sustainability initiatives and consumer values are more likely to produce positive performance outcomes when consumers perceive corporate actions as genuine and trustworthy. Therefore, this study proposes:

H3: Perceived corporate authenticity significantly mediates the relationship between corporate sustainability initiatives, consumer environmental value, and sustainable performance.

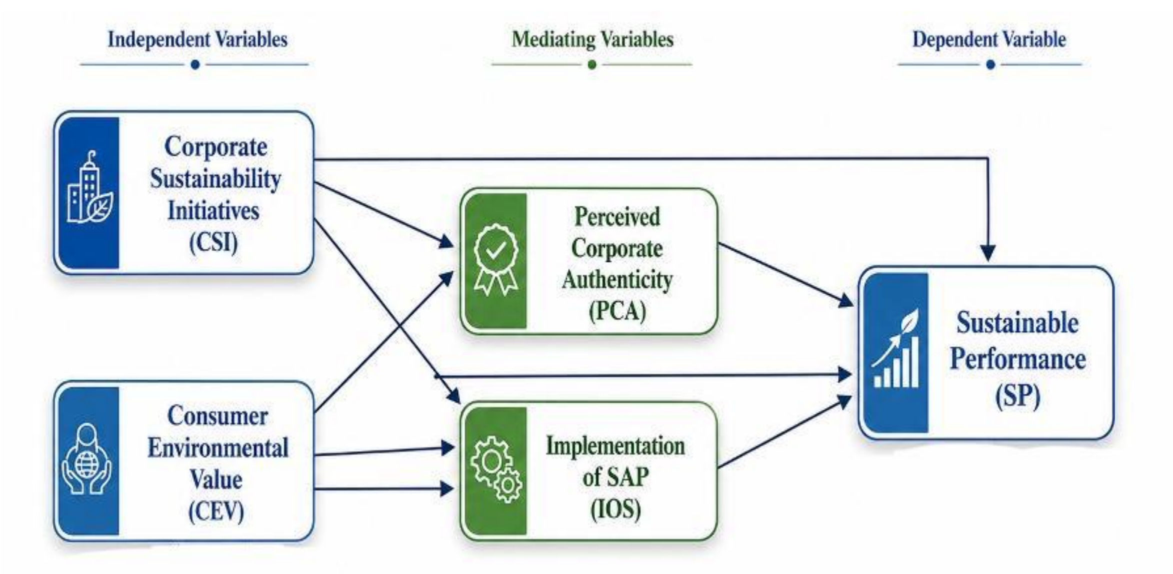
2.2.4. Mediation Effect of Implementation of SAP between corporate sustainability initiatives, consumer environmental value, and sustainable performance.

Implementation of SAP may also mediate these relationships because sustainability becomes more effective when firms convert sustainability intentions into practical action plans. Proper implementation helps firms move from symbolic claims to measurable sustainability outcomes. Therefore, this study proposes:

H4: Implementation of SAP significantly mediates the relationship between corporate sustainability initiatives, consumer environmental value, and sustainable performance.

2.3.Conceptual Framework

The conceptual framework of this study shows that the independent variables are corporate sustainability initiatives and consumer environmental value while the dependent variable is sustainable performance and the mediating variables are perceived corporate authenticity and implementation of SAP. Environmental concern is listed as supporting construct of sustainability due to its reinforcing the consumer awareness and perception regarding sustainability. The framework proposes that there is a direct and indirect positive link between sustainability initiatives and consumer values on the one hand and sustainable performance on the other hand when consumers believe that their companies' actions are genuine, and when companies have clear sustainability action plans.



Corporate sustainability, consumer environmental values, authenticity, action plans and sustainable performance have been studied separately as of yet. But few studies have combined these variables into a single model to account for the sustainable performance, in both perception-based and action-based models. The mediating effect of perceived

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corporate authenticity and implementation of SAP need to be given more focus in particular. This study addresses this gap by investigating the effects of corporate sustainability efforts and consumer environmental values on the sustainable performance of the companies through authenticity and sustainable action plans.

3. Research Methodology

This study uses quantitative and cross-sectional research design. This design is appropriate for studying consumer perceptions, values related to sustainability, and relationships among company performance during a time frame. The population of study includes the consumers and respondents who are knowledgeable about the practices of companies in the field of sustainability and the importance for the environment, along with business activities related to sustainability. In order to study the customer's environmental value and perceived corporate authenticity, respondents were chosen based on their understanding of companies' sustainability activities and evaluation of companies' sustainability actions. This study has obtained the final usable sample of 292 respondents.

The research instrument used contained two sections. Demographic information of respondents was in the first section, and the main constructs of the study were measured in the second section. Constructs were corporate sustainability efforts, consumer's value on the environment, perceived corporate authenticity, implementation of sustainable application project, environmental concern and sustainable performance.

3.1. Measurement of Variables

Corporate Sustainability Initiatives were assessed based on environmental responsibility, ethical practices, social contribution, resource conservation and long-term sustainability actions. Consumer Environmental Value was captured using questions that tapped into consumers' environmental views, green buying preferences, and interest in environmental protection. Perceived Corporate Authenticity was assessed by questions about genuineness, honesty, consistency and trustworthiness of corporate sustainability practices. The measurements of the implementation of SAP were gauged by practical sustainability planning, implementation of policy, environmental programs, and action-based sustainability practices. The measure of Sustainable Performance was considered as economic, environmental and social performance outcomes. Environmental Concern was also added as a supportive construct to indicate consumers' awareness and concern on environmental matters.

3.2. Measurement Model Assessment

The measurement model was assessed to confirm that all constructs were measured reliably and validly. Indicator loadings, Cronbach's Alpha, rho_A, Composite Reliability, Average Variance Extracted, Fornell-Larcker criterion, and HTMT values were examined. The results show that the majority of item loadings were above the recommended threshold of 0.70. A few items, such as CEV2 and SP5, were slightly below 0.70 but were retained because the overall reliability and AVE values of their constructs were acceptable.

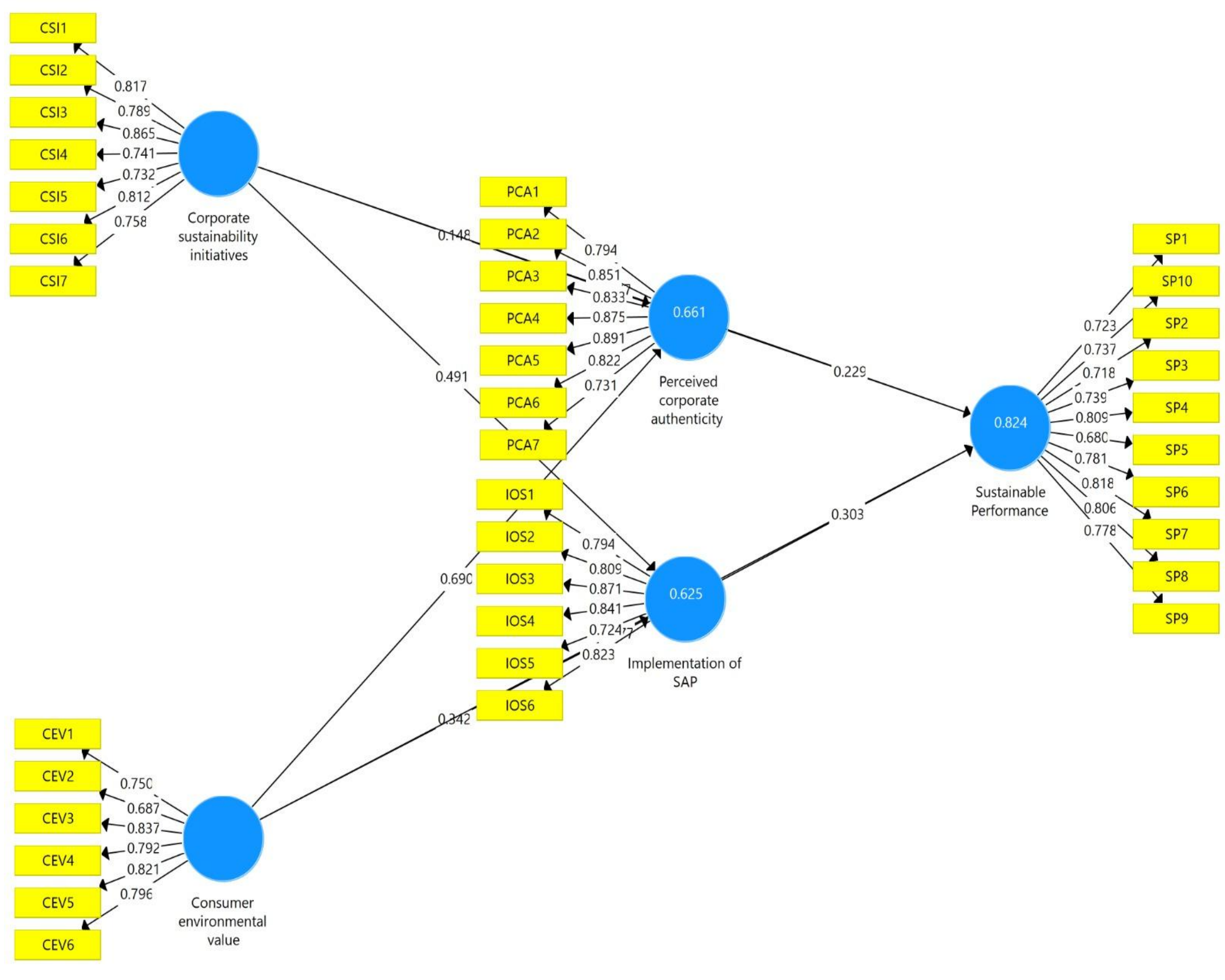

Figure 1: PLS Algorithm Model with Outer Loadings and R-square Values

3.3. Indicator Reliability

Indicator reliability was assessed through outer loadings and bootstrapped t-values. All indicators were statistically significant. The loadings ranged from 0.680 to 0.891, indicating that the indicators adequately represented their respective constructs. The lowest loading was SP5 (0.680), while the highest loading was PCA5 (0.891). The t-values were also high and significant, confirming that the indicators were reliable measures of the latent variables.

Table 1: Outer Loadings and T-values

Item	Construct	Loading	T-value
CEV1	Consumer Environmental Value	0.750	24.824
CEV2	Consumer Environmental Value	0.687	19.791
CEV3	Consumer Environmental Value	0.837	47.054
CEV4	Consumer Environmental Value	0.792	37.393
CEV5	Consumer Environmental Value	0.821	30.337
CEV6	Consumer Environmental Value	0.796	38.966
CSI1	Corporate Sustainability Initiatives	0.817	37.577
CSI2	Corporate Sustainability Initiatives	0.789	31.509
CSI3	Corporate Sustainability Initiatives	0.865	63.345
CSI4	Corporate Sustainability Initiatives	0.741	25.032
CSI5	Corporate Sustainability Initiatives	0.732	21.181
CSI6	Corporate Sustainability Initiatives	0.812	38.094
CSI7	Corporate Sustainability Initiatives	0.758	28.032
IOS1	Implementation of SAP	0.794	27.519
IOS2	Implementation of SAP	0.809	36.744
IOS3	Implementation of SAP	0.871	58.971
IOS4	Implementation of SAP	0.841	36.281
IOS5	Implementation of SAP	0.724	20.286
IOS6	Implementation of SAP	0.823	29.130
PCA1	Perceived Corporate Authenticity	0.794	33.992
PCA2	Perceived Corporate Authenticity	0.851	48.553
PCA3	Perceived Corporate Authenticity	0.833	41.248
PCA4	Perceived Corporate Authenticity	0.875	67.214
PCA5	Perceived Corporate Authenticity	0.891	73.651
PCA6	Perceived Corporate Authenticity	0.822	37.750
PCA7	Perceived Corporate Authenticity	0.731	21.200
SP1	Sustainable Performance	0.723	25.316
SP10	Sustainable Performance	0.737	22.254
SP2	Sustainable Performance	0.718	23.710
SP3	Sustainable Performance	0.739	23.210
SP4	Sustainable Performance	0.809	34.876
SP5	Sustainable Performance	0.680	18.424
SP6	Sustainable Performance	0.781	34.892
SP7	Sustainable Performance	0.818	44.839
SP8	Sustainable Performance	0.806	37.423
SP9	Sustainable Performance	0.778	28.865

3.4. Construct Reliability and Convergent Validity

Construct reliability was examined through Cronbach's Alpha, rho_A, and Composite Reliability. All Cronbach's Alpha values were above 0.70, ranging from 0.872 to 0.924. Similarly, Composite Reliability values ranged from 0.904 to 0.939, which confirms strong internal consistency. Convergent validity was assessed through AVE, and all AVE values were above 0.50, ranging from 0.578 to 0.688. Therefore, the results confirm that the constructs have acceptable reliability and convergent validity.

Table 2: Construct Reliability and Validity

Construct	Cronbach's Alpha	rho_A	Composite Reliability	AVE

Consumer Environmental Value	0.872	0.877	0.904	0.612
Corporate Sustainability Initiatives	0.898	0.900	0.920	0.622
Implementation of SAP	0.896	0.901	0.920	0.659
Perceived Corporate Authenticity	0.924	0.928	0.939	0.688
Sustainable Performance	0.918	0.920	0.932	0.578

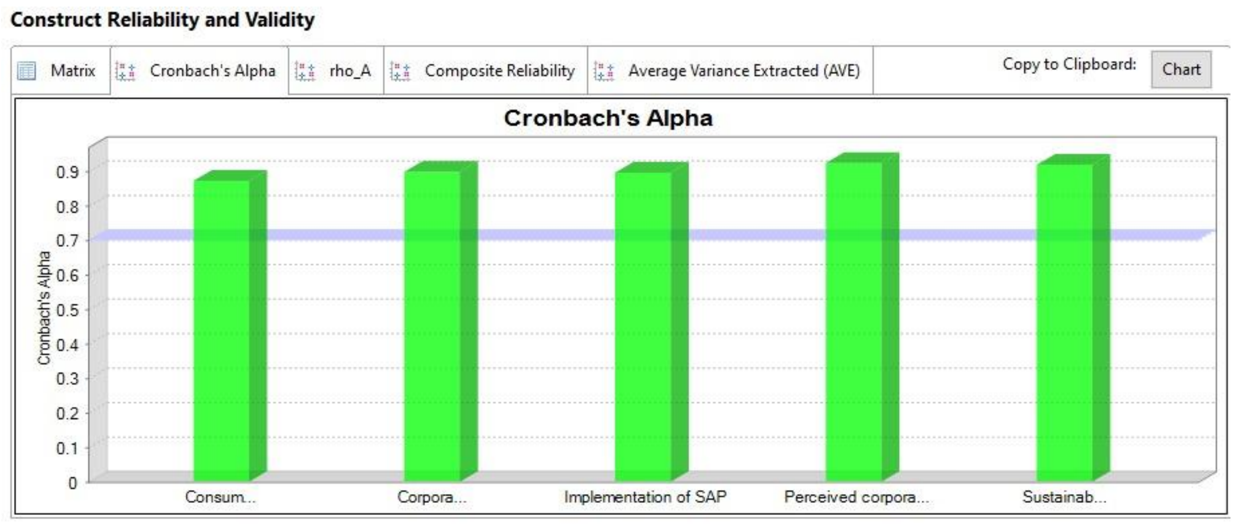

Figure 2: Cronbach's Alpha Chart

3.5.Discriminant Validity

The Fornell-Larcker criterion and the HTMT ratio were used to determine the discriminant validity. In Fornell-Larcker criterion, the diagonal values are the square root of AVE, and should be greater than the correlations between constructs. The results indicate that the constructs are largely different from one another. A more thorough test of discriminant validity was conducted by examining the values of the HTMT. In some cases, the closeness of conceptualization among constructs related to sustainability suggests that they should be combined in one overarching construct, however, in the context of this model, the values indicate sufficient empirical separation.

Table 3: Fornell-Larcker Criterion

Construct	CEV	CSI	IOS	PCA	SP
Consumer Environmental Value	0.782				
Corporate Sustainability Initiatives	0.796	0.789			
Implementation of SAP	0.732	0.763	0.812		
Perceived Corporate Authenticity	0.808	0.697	0.684	0.830	
Sustainable Performance	0.800	0.849	0.819	0.775	0.760

Table 4: HTMT Ratio

Construct	CEV	CSI	IOS	PCA	SP
Consumer Environmental Value					
Corporate Sustainability Initiatives	0.901				
Implementation of SAP	0.826	0.845			
Perceived Corporate Authenticity	0.893	0.762	0.752		
Sustainable Performance	0.895	0.930	0.899	0.840	

3.6.Structural Model Assessment

After confirming the measurement model, the structural model was assessed using bootstrapping. The bootstrapping results include the beta coefficients, standard deviations, t statistics and p values of hypothesized relationships. The results of direct path confirms that consumer environmental value has significant impact on the implementation of SAP, perceived corporate authenticity and sustainable performance. The sustainable performance and perceived corporate authenticity, and the implementation of SAP, also has a major impact on corporate sustainability programs. Further, both SAP and authenticity of the company contribute greatly to sustainable performance.

The best direct link was between consumer environmental value and perceived corporate authenticity (beta = 0.690, t = 11.943, $p < 0.001$), where those with higher environmental values had a higher perception of corporate authenticity. The practical implementation of action plans also had a positive impact on the corporate sustainability

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initiatives (beta = 0.491, t = 7.224, $p < 0.001$). Corporate sustainability efforts, SAP implementation, perceived corporate authenticity and consumer environmental value were significant predictors of sustainable performance.

3.7. Additional SmartPLS Model Outputs

In addition to the main algorithm and bootstrapping figures presented above, the following SmartPLS screenshots are included to provide the complete set of uploaded PLS model outputs used for section 4 reporting.

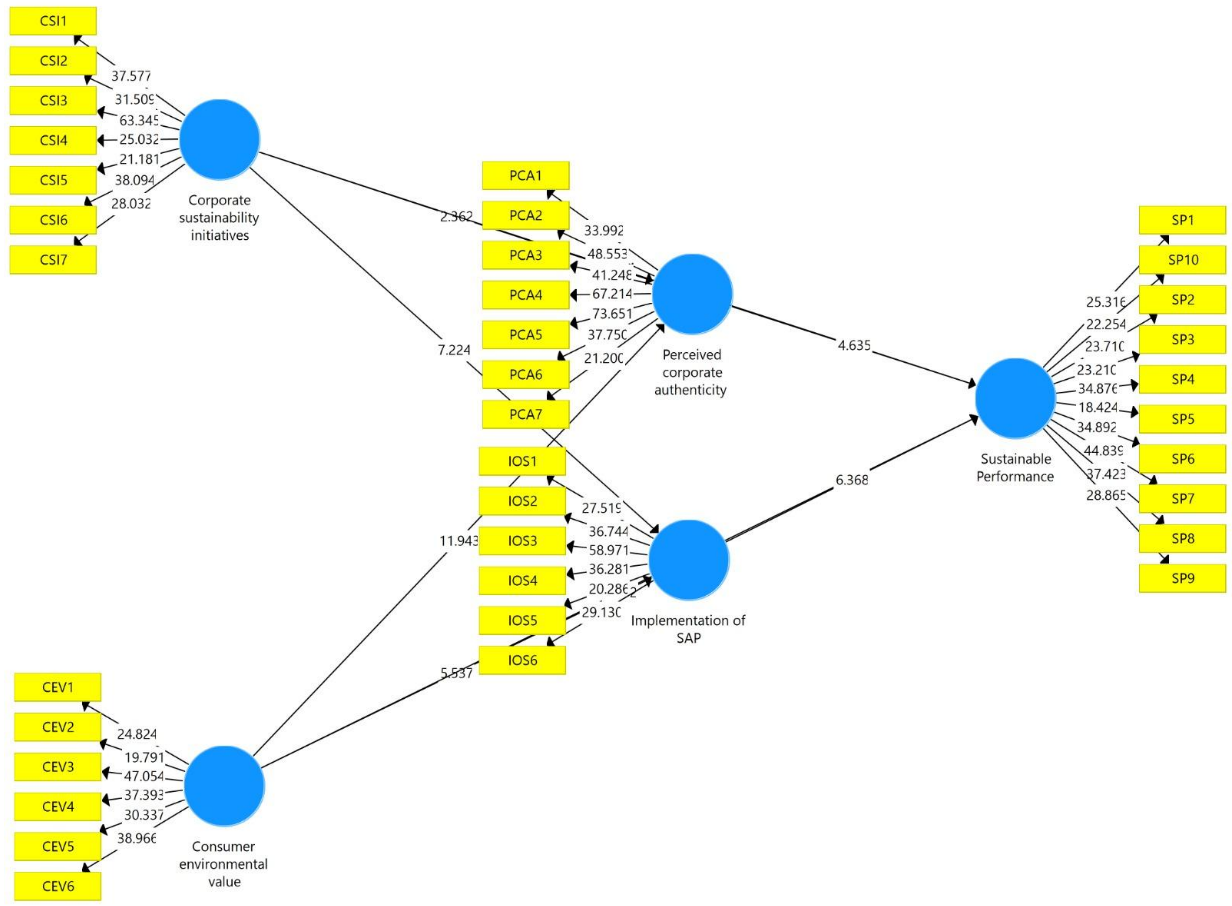

Figure 3: Bootstrapping Model with T-values

Table 5: Path Coefficients

Relationship	Beta	Mean	STDEV	T-value	P-value	Decision
CEV -> IOS	0.342	0.340	0.062	5.537	0.000	Supported
CEV -> PCA	0.690	0.691	0.058	11.943	0.000	Supported
CEV -> SP	0.077	0.077	0.046	1.662	0.049	Supported
CSI -> IOS	0.491	0.493	0.068	7.224	0.000	Supported
CSI -> PCA	0.148	0.146	0.063	2.362	0.009	Supported
CSI -> SP	0.397	0.400	0.046	8.614	0.000	Supported
IOS -> SP	0.303	0.302	0.048	6.368	0.000	Supported
PCA -> SP	0.229	0.228	0.049	4.635	0.000	Supported

Path Coefficients

Mean, STDEV, T-Values, P-Val... | Confidence Intervals | Confidence Intervals Bias Co... | Samples | Copy to Clipboard: Excel Format | R Format

	Original Sampl...	Sample Mean (...	Standard Devia...	T Statistics (|O/...	P Values
Consumer environmental value -> Implementation of SAP	0.342	0.340	0.062	5.537	0.000
Consumer environmental value -> Perceived corporate authenticity	0.690	0.691	0.058	11.943	0.000
Consumer environmental value -> Sustainable Performance	0.077	0.077	0.046	1.662	0.049
Corporate sustainability initiatives -> Implementation of SAP	0.491	0.493	0.068	7.224	0.000
Corporate sustainability initiatives -> Perceived corporate authenticity	0.148	0.146	0.063	2.362	0.009
Corporate sustainability initiatives -> Sustainable Performance	0.397	0.400	0.046	8.614	0.000
Implementation of SAP -> Sustainable Performance	0.303	0.302	0.048	6.368	0.000
Perceived corporate authenticity -> Sustainable Performance	0.229	0.228	0.049	4.635	0.000

Figure 4: SmartPLS Path Coefficients Output

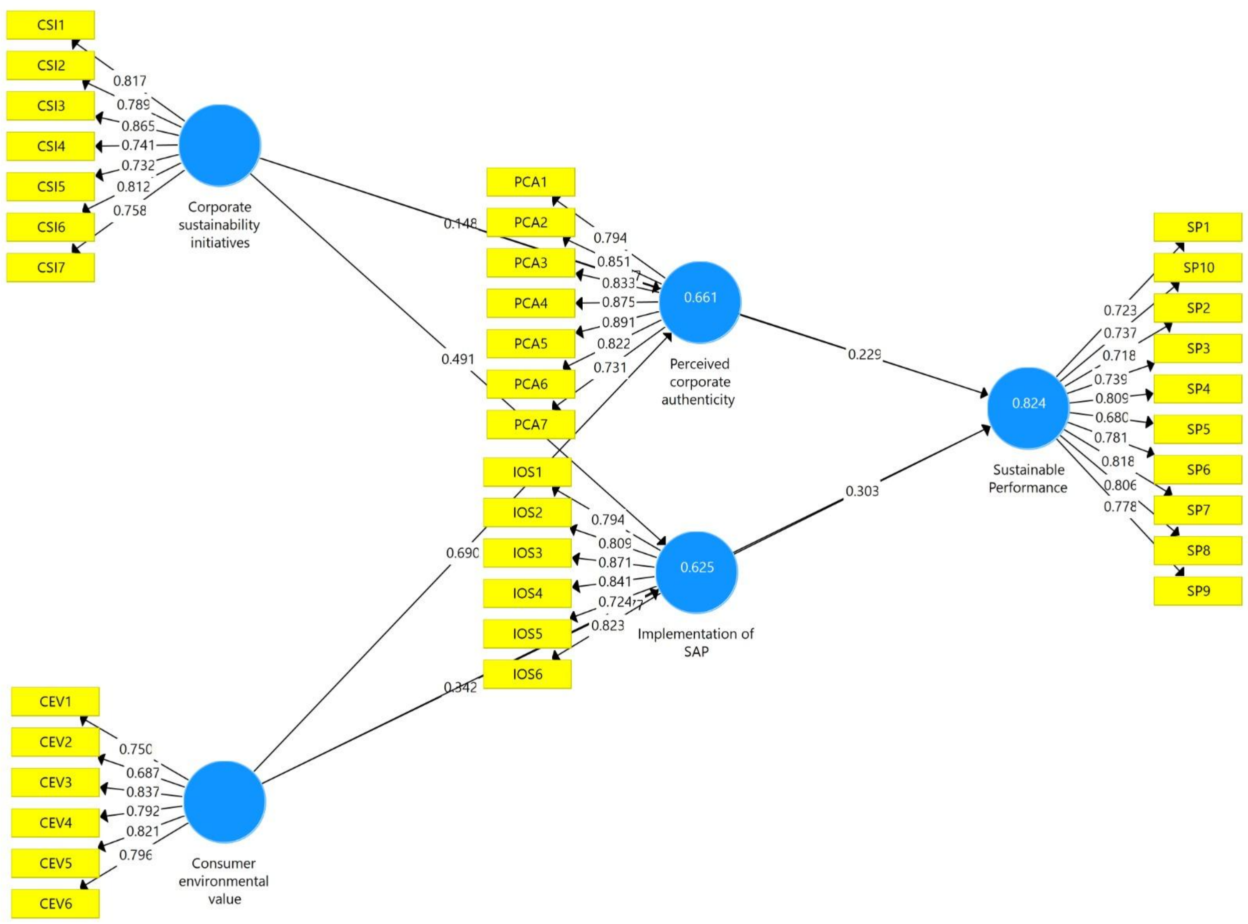

Figure 5: Additional PLS Algorithm Model Output

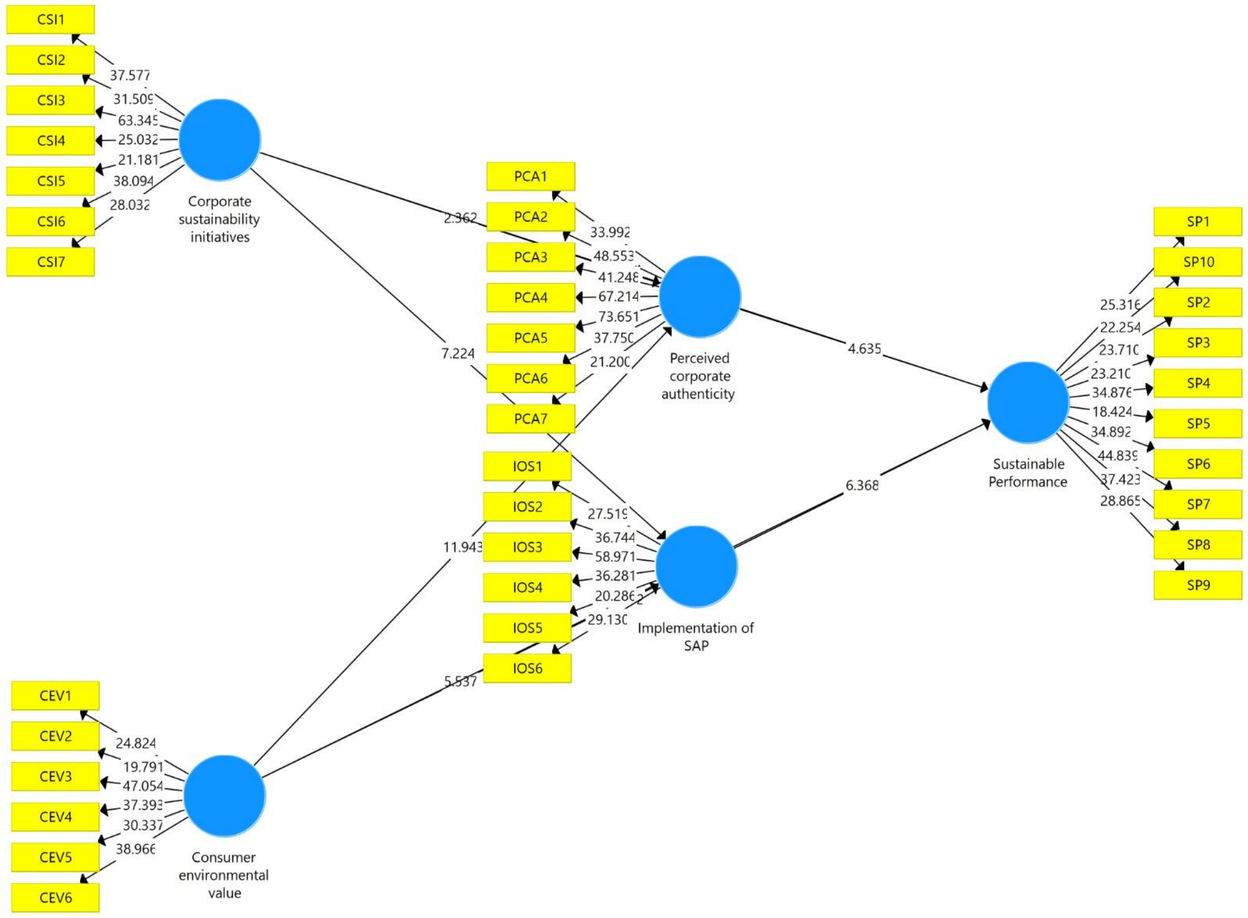

Figure 6: Additional PLS Bootstrapping Model Output

3.8.Mediation Analysis

To determine whether the effects of the corporate sustainability initiatives and consumer environmental value are mediated by perceived corporate authenticity and implementation of SAP, mediation analysis was conducted. All four indirect paths were statistically significant in the specific indirect effects as shown. This validates the important role both mediators have in providing an explanation of how sustainable initiatives and environmental values contribute to sustainable performance.

Table 6: Specific Indirect Effects

Indirect Relationship	Beta	Mean	STDEV	T-value	P-value	Decision
CEV -> IOS -> SP	0.104	0.103	0.025	4.153	0.000	Significant
CSI -> IOS -> SP	0.149	0.149	0.030	4.968	0.000	Significant
CEV -> PCA -> SP	0.158	0.158	0.038	4.107	0.000	Significant
CSI -> PCA -> SP	0.034	0.033	0.015	2.209	0.014	Significant

Table 7: Total Indirect Effects

Indirect Relationship	Beta	Mean	STDEV	T-value	P-value
CEV -> SP	0.261	0.261	0.042	6.228	0.000
CSI -> SP	0.183	0.182	0.035	5.193	0.000

The indirect effect of consumer environmental values on sustainable performance via implementation of SAP was significant (beta = 0.104, t = 4.153, $p < 0.001$). Indirect effects of corporate sustainability efforts on sustainable performance via implementation of SAP was also strong (beta = 0.149, t = 4.968, $p < 0.001$). In the same way, perceived corporate authenticity significantly mediated the link between consumer environmental value and sustainable performance (beta = 0.158, t = 4.107, and $p < 0.001$) and the link between corporate sustainable initiatives and sustainable performance (beta = 0.034, t = 2.209, and p = 0.014). Hence, this means that there are two avenues to enhance sustainable performance, perception-based and action-based.

4. DISCUSSION

This study's results confirm the model proposed in this study, showing that corporate sustainability activities have a direct and indirect impact on sustainable performance, as do consumer environmental values. The high level of significance of the positive effect of the corporate sustainability initiatives identified Sustainable performance as a result of adopting corporate sustainability-oriented practices is stronger. The result aligns with past studies that reported that sustainability efforts enhance organizational reputation, resource efficiency, stakeholder trust, and long-term organizational competitiveness (Al-Hakimi et al., 2022; Algarni et al., 2022). The results of this study indicate that the correlation between the two constructs, corporate sustainability initiatives and sustainable performance is strong and therefore, companies cannot solely use traditional business strategies, but must embed sustainability in their policy, working and stakeholder management practices.

The results also reveal that consumer environmental value has a significant positive influence on sustainable performance, but this impact is relatively less than the Corporate Sustainable initiatives. This indicates that environmental concerns of consumers have significant influence on business to be more sustainable, while organizational action is more decisive in creating sustainable results. Individuals who have high environmental values are more likely to support responsible companies and assess the company's behavior from the environmental perspective (Han et al., 2022; Yang et al., 2024). Thus, companies that grasp consumer environmental values can benefit from having their strategies match consumer expectations and improve sustainable performance.

Mediating effects from the construct of perceived corporate authenticity are also crucial. The results suggest that sustainability efforts and consumer environmental attitudes gain relevance when consumers believe that companies are sincere and reliable in their environmental actions. This aligns with the theory that authenticity helps to boost consumer trust and make their reactions more positive about sustainability initiatives (Latif et al., 2022; Khan & Fatma, 2023). As the world grows more skeptical of corporate greenwashing, authenticity is becoming a key element in moving from green claims to faith and return on investment.

Likewise, the sustainability action plans make a substantial impact on sustainable performance. This discovery reveals that communication is just a part of the solution to sustainability, it needs to be put into practice, through policies, programs, monitoring systems and operational actions. Additionally, previous studies have highlighted that having a structured approach for sustainability implementation can yield better sustainability outcomes for the firms (Ali et al., 2023; Winit et al., 2023). In total, the study validates that sustainable performance is the result of mechanisms based on perception (authenticity) and action (SAP implementation). The results are an addition to the sustainability literature, as they provide an integrated framework that connects the decisions of the companies, the values of the consumers, the authenticity, the action plans with the sustainable performance.

5. CONCLUSION

The goal of this study was to explore the impact of corporate sustainability activities and consumer environment values on sustainable performance by corporate authenticity and implementation of sustainability action plans. This study was designed to explore the relationship between organizational sustainability actions and consumer environmental values regarding economic, social and environmental performance. The results indicate that efforts by companies toward sustainability are indeed having a significant positive impact on sustainable performance, with companies that practice responsible environmental and social activities more likely to have better sustainable performance. It means that sustainability needs to be considered as a business strategy and not just a marketing initiative.

The study also revealed that consumer environmental value positively influences sustainable performance. This implies that customers who care about environmental protection can make firms more responsible and sustainability oriented. The findings, however, indicate that the values of consumers are just not sufficient unless there is genuine action taken by the corporations and a practical implementation. Thus, companies should be aware of the consumer expectations and integrate their sustainability efforts with the consumer values.

The mediation mechanism of perceived corporate authenticity indicates that the consumers' reactions are stronger when perceived corporate sustainability efforts are sincere, authentic, and consistent with the company's actual practices. Likewise, the adoption of sustainability action plans was identified as being an important way of making sustainability initiatives a reality in terms of actual performance. This is an affirmation that sustainability assertions are backed by clear action plans, policies and practices.

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