DOKUZ EYLÜL UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
DEPARTMENT OF INTERNATIONAL BUSINESS AND TRADE
FOREIGN TRADE PROGRAM
MASTER'S THESIS

GOVERNMENT INCENTIVES AND EXPORT PERFORMANCE RELATION: A META-ANALYTIC REVIEW

Onur ALTUN

Supervisor
Prof. Dr. Canan MADRAN

İZMİR-2020

DECLARATION

I hereby declare that this master's thesis titled as "Government Incentives and Export Performance Relation: A Meta-Analytic Review" has been written by myself in accordance with the academic rules and ethical conduct. I also declare that all materials benefited in this thesis consist of the mentioned resources in the reference list. I verify all these with my honor.

Date

.../.../.......

Onur ALTUN

Signature

ABSTRACT

Master's Thesis

Government Incentives and Export Performance Relation: A Meta-Analytic Review

Onur ALTUN

Dokuz Eylül University
Graduate School of Social Sciences
Department of International Business and Trade
Foreign Trade Program

Countries need foreign currencies to purchase required goods and services and exports is a major source of this currency demand. The ultimate goal of all policies has been to achieve trade surpluses by increasing exports and reducing imports levels which might be possible with the firms gradually accelerating their export amounts or new companies starting to export. Hence governments offer a range of incentive programs to encourage their domestic firms to increase export sales. The direct impacts of these incentives on export performances have been analyzed on numerous studies in the literature. Researchers of these studies both demonstrate the findings and show possible roadmaps for the businesses which are recommended to pursue. Researchers in many different countries tested this relation many times with more or less the same settings. Therefore, the aim of this thesis is to find the strength and dimensions of this relationship.

This research is based on a meta-analysis of the studies investigating the impacts of export incentives offered in Turkey, on the export performances of these companies. It has been aimed to reach more common and actual results by synthesizing diversified amount of incentives and firm performance data. Meta-analysis would be the proper methodology to compare and collect the internationally tested data. This research has examined the previous studies which of their correlation values were reachable. Within this research totally, 22 articles and 5316 exporting manufacturing company data were collected through a meta-analysis of 50 total effects.

Our results demonstrated strong links between the export incentives and export financial performance, export non-financial performance and overall export performance of the firms globally. In addition, the linkages among export performance and incentive types have been delivered separately. Future meta-analysis studies should be executed to improve the global knowledge and dimensions of Export Performance.

Keywords: Export Incentives, Government Incentives, State Aids, Subsidies, Export Performance.

ÖZET

Yüksek Lisans Tezi

Devlet Teşvikleri ve İhracat Performansı İlişkisi: Bir Meta-Analiz Çalışması

Onur ALTUN

Dokuz Eylül Üniversitesi

Sosyal Bilimler Enstitüsü

Uluslararası İşletmecilik ve Ticaret Anabilim Dalı

İngilizce Dış Ticaret Programı

Ülkeler ihtiyaç duydukları ürünlerin ve hizmetlerin satınalınması için döviz ihtiyacı duymaktadır. Bu döviz ihtiyacının karşılanması için en önemli gelir kaynağı ülkelerin ulusal ihracatı olarak görülmektedir. Bütün ülkeler ihracat rakamlarını arttırmak, ithalat rakamlarını ise azaltarak dış ticaret fazlası yaratmayı hedeflemektedir ve bu yönde dış ticaret politikalarını oluşturmaktadır. Ülkelerin ihracat rakamlarını arttırması o ülke içindeki firmaların daha çok mal ihraç etmesi yada yeni firmaların da ihracata başlaması ile mümkün olabilmektedir. Bu doğrultuda ülkeler, ihracat yapmak isteyen firmalarını desteklemek için teşvik programları uygulamaktadır. Uygulanan teşvik programlarının, firmaların ihracat performansları üzerine etkisi, literatürde çok miktarda çalışmaya konu olmuştur. Araştırmacılar çalışmalarında, hem şirketlerin takip etmesi gereken sonuçları öneri olarak ortaya koyarken hem de yetkililer için yol gösterici politikaları önermektediler.

Bu çalışma bir meta-analiz analiz çalışmasıdır. Çalışmanın çerçevesi Türkiye'de sunulan ihracat teşviklerinin, firmaların ihracat performansı üzerindeki etkileri üzerine yapılan çalışmaları kapsamaktadır. Daha çok teşvik adeti ve daha çok firma performansı verileri birleştirilerek, daha genel ve daha bütünleştirici sonuçlara ulaşmak hedeflenmektedir. Bu meta-analiz çalışmamız, ihracat teşvikleri ile firma performansları arasında yapılan çalışmalarda sadece korelasyon değerlerine ulaşılabilen araştırmaları içermektedir. Bu doğrultuda meta-analiz çalışmamız 22 ayrı çalışma, 50 korelasyon ve 5316 şirket verisini kapsamaktadır. Uluslararası pazarlama alanında göreceli olarak az kullanılan

meta analiz yöntemiyle, daha önceden pekçok kere benzer kurgularla test edilmiş ihracat performansı alanındaki verinin birleştirilmesi amaçlanmıştır.

Meta-analiz çalışmamız sonucunda ihracat teşvikleri ile firmaların finansal ihracat performansları, finansal olmayan ihracat performansları ve toplam ihracat performansları arasında çok güçlü bağlantılar bulunmuştur. Teşvik çeşitleri ile firmaların ihracat performansları arasındaki bağlantılar da ayrı ayrı analiz edilmiştir. Bu meta-analiz çalışması gibi çalışmaların yapılarak uluslararası pazarlarda yaratılan ihracat bilgisinin bütünleştirilmesi faydalı ve etkin olacaktır.

Anahtar Kelimeler: İhracat Teşvikleri, Devlet Teşvikleri, Devlet Destekleri, Sübvansiyonlar, İhracat Performansı.

GOVERNMENT INCENTIVES AND EXPORT PERFORMANCE RELATION: A META-ANALYTIC REVIEW

CONTENTS

THESIS APPROVAL PAGE ii

DECLARATION iii

ABSTRACT iv

ÖZET vi

CONTENTS viii

ABBREVIATIONS xi

LIST OF TABLES xii

LIST OF FIGURES xiii

INTRODUCTION 1

CHAPTER ONE

EXPORT PERFORMANCE

1.1.ECONOMIC GLOBALIZATION 4

1.2.FOREIGN MARKET ENTRY STRATEGIES 5

1.3.EXPORT 8

1.4. EXPORT PERFORMANCE 9

1.4.1.Export Performance Determinants 10

1.4.1.1. Internal Factors 12

1.4.1.2.External Factors 14

1.4.2.Export Performance Assessment 15

CHAPTER TWO

EXPORT INCENTIVES

2.1.FOREIGN TRADE POLICY CONCEPT 20

2.2.FOREIGN TRADE POLICY INSTRUMENTS 21

2.2.1.Tariffs 22

2.2.2.Non-Tariff Barriers (NTBs) 24

2.2.2.1.Quantity Controls / Restrictions 28

2.2.2.2.Financial Measures 28

2.3. INCENTIVES & STATE SUPPORTS 29

2.3.1 Export Incentives in Turkey 31

2.3.1.1.New Market Search and Entry Support 34

2.3.1.2.Supporting the Development of International Competitiveness 36

2.3.1.3. Incentives for Participation in Exhibitions and Trade Fairs 37

2.3.1.4.Design and Product Development Related Incentives 38

2.3.1.5.Overseas Branches, Branding and Promotion Incentives 39

2.3.1.6.Branding and Turquality Project Incentives 39

2.3.1.7.Investment Incentives 41

2.3.1.8.Exim Bank Export Credits 43

CHAPTER THREE

GOVERNMENT INCENTIVES AND EXPORT PERFORMANCE RELATION :A META-ANALYTIC REVIEW

3.1.META-ANALYSIS METHOD & APPLICATION 46

3.2.RESEARCH METHODOLOGY 49

3.3.SEARCH CRITERIA FOR META-ANALYSIS 52

3.4.SAMPLE SELECTION PROCESS 53

3.5. RESULTS 58

3.6. LIMITATIONS AND FUTURE RESEARCH 60

CONCLUSION 61

REFERENCES 64

ABBREVIATIONS

EU	European Union
Exim bank	Exports Credit Bank of Turkey
GATT	General Agreement on Trade and Tariffs
IMF	International Monetary Fund
ITC	International Trade Centre
NTB	Non-Tariff Barriers
NTM	Non-Tariff Measures
OECD	Organization for Economic Co-operation and Development
SME	Small and Medium Enterprise
TSE	Turkish Standards Institution
Turk Stat	Turkish Statistical Institute
TOBB	The Union of Chambers and Commodity Exchanges of Turkey
TIM	Turkish Exporters’ Assembly
UNCTAD	United Nations Conference on Trade and Development
UNIDO	United Nations Industrial Development Organization
VAT	Value Added Tax
WTO	World Trade Organization

LIST OF TABLES

Table 1: Classifications of Export Performance Measure p.16

Table 2: Classification and Frequency of Appearance of Export Performance Measures p.17

Table 3: Major Types of Trade Policy p.21

Table 4: Non-Tariff Measure Classification Upon Chapters p.25

Table 5: Brief Description of NTM Chapters p.26

Table 6: The List Of Studies Used in the Scope Of Meta-Analysis p.55

Table 7: Meta-Analysis Results for Hypotheses p.58

Table 8: The Effect Of Incentive Types on Export Performance p.59

LIST OF FIGURES

Figure 1: Conceptual Model of The Market Entry Decision p.6

Figure 2: A Simplified Export Performance Model p.11

Figure 3: The Aaby and Slater Model p.12

Figure 4: Contributions to the Total Change in the World Import to Expenditure Ratio p.23

Figure 5: Tariff Rate, Applied, Weighted Mean, All Products (%) p.24

Figure 6: Foreign Trade by Years, 1980-2019 p.31

Figure 7: Number Of Companies Exporting and Importing in Turkey p.33

Figure 8: Scopus Search for Number of Publications with 'Meta-Analysis' in Title, Abstract and Keywords p.48

Figure 9: Scopus Search for Number of Publications With 'Meta-Analysis' in Title, Abstract and Keywords By Country p.48

Figure 10: Results of a Scopus Search For 'Meta-Analysis' in Title, Abstract and Keywords in Turkey p.49

Figure 11: Research Model p.52

INTRODUCTION

Today, the rapidly increasing population and globalization of markets increases the demand for products. In order to meet this demand, countries either produce or import products. Large amounts of foreign currencies are required for production and logistics investments. The ability of countries to obtain this foreign currency mainly depends on exports. Export is also considered as an important factor and resource creation tool for enterprises.

Companies prefer to export for many reasons such as increasing their current sales, growing by finding new markets and increasing their profitability. In that reality of globalization, exports and imports have become imperatives rather than preferences for economies. Factors such as saturation of domestic markets, limited number of consumers and attractiveness of foreign markets led enterprises to export. At the present time, although it seems easier to enter foreign markets by exporting, because of the competition from all around the world, it is becoming more and more difficult to be successful and compete in these markets.

Businesses invariably seek for new niche markets, besides they need to adapt their products in accordance with the market conditions and standards in order to maintain long-term competitiveness and have permanent business in foreign markets. Export strategies followed by firms may result in export success or failures. Every individual step taken at international markets should be well planned. Marketing strategies to be implemented in increasingly competitive conditions are crucial for export success and in particular selection of target countries plays a crucial role in export marketing strategies. After determining target region and markets, a comprehensive market and competitor analysis should be performed. Tax rates, distances between countries and transnational relations have been also major concerns to be examined. All these variables need to be carefully considered and designed in terms of achieving export performance goals.

This research study is based on a meta-analysis of relevant studies investigating the impacts of export incentives offered in Turkey on the companies' export performances. The first chapter of our study concentrates on the concept of export performance and its determinants. Accordingly, economic globalization, foreign trade policies and foreign markets entry methods as a result of these policies will be explored in the literature. As one of the most efficient method of entering foreign markets, a complex investigation will be presented on the concept of exports. Since the export performance of companies is our dependent variable in this thesis, to understand better the concept of export performance, a comprehensive study will be conducted on export performance determinants and export performance measurement.

The second chapter of our study is about export incentives, which are the independent variables of this research. After examining the concept of foreign trade policies implemented by the states and policy instruments for foreign trade in detail, the subject of incentives will be explained and accordingly export incentives applied in Turkey and the influences will be investigated in detail.

In the subsequent third chapter, we concentrate on meta-analysis study in depth. However, the meta-analysis method can be considered as a "not frequently used analysis" for social sciences, in this research we will focus on the previous applications in Turkey and other countries. There has been respectable amount of previous studies on the subject of export incentives and their effects to export performance of companies, but there is whether not any considerable meta-analysis research covering these topics nor a common consensus about the impacts. Our study was carried out due to the lack of pre-existing Turkish literature in export incentives in Turkey and the overall export performance. Therefore, in this section, our main focus has been "export incentives" provided to Turkish companies and significant impacts to the "export performances" of the companies. Following determination of our hypotheses and the research model, we will try to integrate and brighten a consensus on the relation between export incentives and export performance by the meta-analysis method. Lastly, the results obtained from the meta-analysis will be reported to recommend possible policy solutions for exports governing bodies and export marketing implications for companies.

Furthermore, since export incentives provide effective solutions to export performance barriers (Anil et al., 2016:134), the various type of incentives will be examined and we will try to associate the arguments with solid (qualitative or quantitative) export performance outcomes. The study aims to create a valuable resource for researchers, government officials and the businesses to benefit and is thought to form an important bridge between the academic findings, policy making and business applications.

CHAPTER ONE

EXPORT PERFORMANCE

Economic globalization has boosted the interest of firms in foreign markets, especially after the 1990s influenced by the structural transformations of General Agreement on Tariffs and Trade (GATT) to World Trade Organization (WTO), invention of Internet, the end of cold war and the new coming Industry 4.0 techniques. Eventually this interest has become a necessity to engage in foreign trade for many firms globally. The current philosophy of the period was/is "Export-Based Growth" both for the national economies and companies. By this period firms have started to choose the most suitable foreign market entry strategies relying on their economic conditions and objectives in order to be able to trade successfully in different regions. Exporting which is known as the most common method among these strategies and export performance outcomes are fully discussed in this section. Since we investigate the impacts on export performance in this field of study, an extensive literature search was conducted for performance determinants and measurement methods of whatever called the export performance.

1.1. ECONOMIC GLOBALIZATION

There are several definitions in the literature proposed for the term of 'Economic Globalization' and a wide range of opinions varied; having both the supporters and opponents of the abstraction. Numerous arguments have been developed by the researchers from a number of different perspectives. It doesn't appear easy to make a single definition of the economic globalization concept but in general Bhagwati's definition would be well-suited for an exact meaning. Economic globalization is constructed of synthesis of the national economies into the international economy by trading activities namely, direct overseas investments, short-term capital funds, technology movements and international stream of workers and humanity (Bhagwati, 2004:3).

Globalization of economies accelerates trading and the collaborations among companies worldwide. Multinational agreements and international bodies enable easier trading and with the increased trading operations; marketing, marketing strategies, target markets entry strategies and company incentives become significantly important to ensure a growing and sustainable trade flow around the world. Choosing proper foreign market entry strategy becomes the most important decision to compete in international markets for local companies. Export as being one of these strategies, also provides the basic function for all these foreign market entry strategies. In the following section, foreign market entry strategies will be examined and export will be discussed in detail to understand export performance topic.

1.2. FOREIGN MARKET ENTRY STRATEGIES

International expansion and target market entry decision is a strategic conclusion or vision of a company, in this globalized business environment and in next phase their foreign market entry strategy determines whether they will perform successfully in foreign markets or not. Since international expansion is seen as an opportunity for both small and large scale businesses, the method of procedure and timing of market entry is of vital importance. However, internet and high technology tools enable companies to enter foreign markets easier, companies need to pay utmost attention to competition pressure and potential problems of the markets where gaining success is becoming difficult eventually.

Sinha and Noble’ study (2005:187) reveals a conceptual model for the decision given when entering a market. This conceptual model that is presented in Figure 1 involves the determinants of market entry strategies.

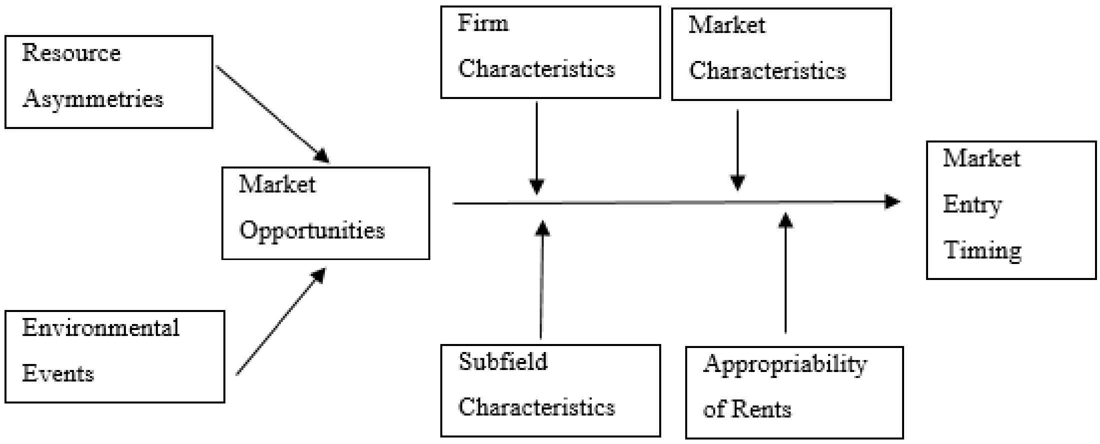

Figure 1: Conceptual Model of the Market Entry Decision

Source: Sinha, R. K., & Noble, C. H. (2005). A model of market entry in an emerging technology market. *IEEE Transactions on Engineering Management*, *52*(2), 186-198.

Companies can execute international business operations through different channels and policies which could be; direct international activities, overseas markets' operations, collaborations with suppliers and local distributors of the targeted markets (Cavusgil et al., 1993: 486). Success at international markets might be possible by the development of relevant strategies of technological innovations and rapidly emerging and globalizing world markets (Tabak & Tanyeri, 2004: 84). Jung (2004: 37) indicated that environmental influencers like national inequalities and regional risks are extremely important in the course of penetrating to new foreign markets. Sousa (2004: 1) added that minimum commitments on financial, human and resource fields have to be provided at any foreign market entry modes.

There are several different methods to enter a new targeted market and entry mode choices vary in terms of required resources, costs and benefits (Sharma & Erramilli, 2004: 9). Businesses can pursue a direct or indirect exporting but additionally would prefer licensing, joint ventures, franchising, strategic alliances, management contracts, turnkey projects or subsidiary and greenfield investments while entering to global markets (Hessels & Terjesen, 2010: 204; Yılmazer & Onay, 2015: 65-68).

Businesses have showed various types of approaches to enter international markets and export development approach is one of the most promoted. 'Export Operation' is the simplest and fastest way of market entries preferred by the companies. Exporting requires less resources thus having the lowest risk and regulatory commitment. Therefore, it is a good solution widely preferred by the enterprises to operate internationally, but also essential to remember that doing business in foreign markets is required to managed very carefully where showing a lack of attention may bring wastes of investments and efforts (Gilaninia et al., 2013: 27).

One other foreign market entry strategy for firms interested in foreign markets is licensing. Firms having their own trademarks and certain market shares in their local and international sales areas are more prone to prefer the mode of licensing to access new markets (Günay, 2005: 90). Licensing brings lower costs and low level of risks which makes it preferable specially by the enterprises already having a reasonable amount of sales. The licensor obtains permission to manufacture of its products, brands to a defined market area and use its know-how for a given time period (Yılmazer & Onay, 2015: 65-68). Licensors can approach cautiously while this means of export carries a competition risk between the licensor and licensee.

Franchising as a mode of entry is partially different from licensing strategy and is a regular foreign market entry strategy. There occurs a contractual agreement between the franchisor and franchisee; franchisee performs a business which is developed by the franchiser (Keegan & Green, 2015: 287). In franchising business model, the franchiser sells the rights of its brands to market at defined regions by setting specific standards, also delivers necessary equipment and trainings. From the viewpoint of entrepreneurship, franchising is a means to start a business ownership (Shane & Hoy, 1996: 325), in terms of marketing, franchising is a channel of distribution (Kaufmann & Rangan, 1990: 155). From the perspective of economics, it is the platform to comprehend general terms of the agreements (Lafontaine, 1992: 264) and lastly in terms of strategic management, franchising is a significant organizational structure (Combs & Ketchen, 1999: 196). Many well-known brands prefer franchising business model for its perfect advantages; it provides lowest capital requirements while entering to foreign markets.

Joint ventures are also one of market entry strategy for firms and they are formed of two or more fairly separate businesses (the parents), where co- decision is made among the members of the jointly owned entity (Geringer & Hebert, 1991: 249). International joint ventures are seen as huge opportunities to expand the business into new countries and combine the forces. It is an important mode of internalization including great numbers of advantages in terms of logistics, new markets adaptation and finding new customers easier beyond the risk of discrimination reduces. This strategic alliance is based on know-how sharing and there appears significant financial support and benefits of a strong branding. The examples in our country unluckily exist in short time periods and leave as they mostly do not agree on management policies.

Within these market entry methods, the most frequently used one for Turkish companies can be identified as exports. Especially Turkish SMEs which realizes the 55,4 % of the exports of Turkey in 2018 (Turk Stat, 2019), could initially take part in global trade via exporting. In the following chapters exports, export performance and export incentives of the nations will be examined in detail.

1.3.EXPORT

Export is a profitable alternative trading way for the businesses in the cases of regional competition increases, profitability declines and when no longer a new demand is generated at the local markets. It is also the simplest trading method for inexperienced companies with the lack of expertise. Key indicator of competitiveness and revenue growth is known as the capability of generating export earnings. With the expanding trade globalization, the number of enterprises searching for growing export markets are still increasing highly, not only to make profit but also to be able to survive. As the local level, companies are searching for new sales fields to survive and exports is the most popular entry channel to foreign markets (Leonidou et al., 2002: 51). Hence export activities have been of capital importance.

Export function has been differently defined by various academics and researchers all-time. For instance, Madsen (1998: 84) called 'export' as a basic dimension of determinations in the international trade world, on the other side (Bilkey 1978: 42) explained exporting as the developmental actions. Companies can create cost reductions and gain high profits both at local and abroad markets through exports. (Czinkota, 2002: 316). Besides, export rise makes positive contributions to the country economies beyond the exporting company itself (Cavusgil & Nevin, 1981: 114). At macro level exports influence currency rates, fiscal and monetary policies by means of regulating economic activities partially. So, governments highly promote export actions of the local companies (Czinkota, 2002: 315).

Exporting model of the enterprises vary based on their financial situations, export knowledge and environmental factors. Companies can prefer direct or indirect modes of exports. Indirect export is mainly executed through lack of export sales teams, export know-how and experience so, involve in lower levels of risks and can improve their export knowledge throughout the process. Small and medium sized firms are more willing to pursue foreign markets indirectly in collaboration with export consultants, agencies, commissioners and foreign trading companies. Instead direct exporting is a more common path to globalization of the small sized enterprises highly experienced in export operations and large multinational enterprises. Direct exporters are more likely to work through their own sales teams and usually contact to buyers directly. Generally, they outsource customs, insurance and logistic services but sell to foreign customers directly. The reason of selecting direct export entry mode is mainly the expected profit margins whereas bring along quite high levels of business risk. In his study, Bağırıcı (2019: 52) found that low sales volume companies prefer indirect exports more, while high sales volume companies prefer direct exports. In the following section, export performance variable will be examined in order to understand the effect of export for companies in the global trade.

1.4. EXPORT PERFORMANCE

Export performance is found to be closely acquainted with and followed concept by academic researchers and the business world managers. While giving the export decision, companies face with both lots of external-additional expenses, procedures, efforts, risks and possibly high profits. Influencing factors to export performance has been investigated in a high number of empirical studies (Beleska-Spasova, 2014; Evangelista, 1994; Katsikeas et al., 1996; Sousa, 2004) over the last decades. Researches on this subject go back till the inspiring survey of Tookey (1964), following that several studies on the export success of companies have been presented during these four decades (Sousa, 2004).

In literature, we can find several different definitions of Export Performance: Reaching the business targets after products exported to international markets is called export performance (Cavusgil & Zou, 1994: 4). Cavusgil and Zou define the term as a measurement standard for the firm's international business strategies and goals to reach. Shoham (1996) said it is the consequences of localized and adjusted foreign marketing policies. Lastly Navarro et al. (2010: 49) emphasized the accomplishments of the companies at their international business can be evaluated by export performance parameter.

Trading growth and business globalization consistently increased the focus on export performance (Rose & Shoham, 2000: 217). The most important equation in the midst of local and global economies is to investigate determinants of export success (Gilaninia et al.; 2013: 28). Main question to be asked for every business performing in global market should be, "which factors influence and increase the company export performance?" (Hosseini et al.; 2011) (Gilaninia et al.; 2013: 28). In the next section, the determinants of export success and research significant effects will be identified. Performing value added exporting efforts and success at the end of this international trade process depends on various factors of goods, places, people, companies and governments.

1.4.1. Export Performance Determinants

Determining the factors affecting the export performance of companies have a vital importance in world business. Who performs better in facilitating these factors hits the goal at the end of the global trade. Every global business player should pursue the specific factors according to their unique position and they then face with the conclusions, success or fail. Baldauf et al. (2000: 62) indicates that when the governments follow the proper export performance determinants, export development and incentive efficiency are more probable. Stoian also supports the argument; understanding every determinant of export performance in depth is strongly linked with the successful business developments of the enterprises and economic expansion of countries (Stoian et al., 2011: 117-118). There have been numerous empirical studies which investigated the linkage between export performance, export determinants and consequences. These researches clearly demonstrate the growing interest and involvement in export activities worldwide.

Katsikeas et al. (2000: 496), presented the affecting factors in three groups and with a basic model (see figure 2). Background variables, consisting of managerial, organizational and environmental factors which have indirect impacts on export performance, intervening variables, namely targeting and marketing strategy factors directly affecting performance and lastly outcome variable as the results section.

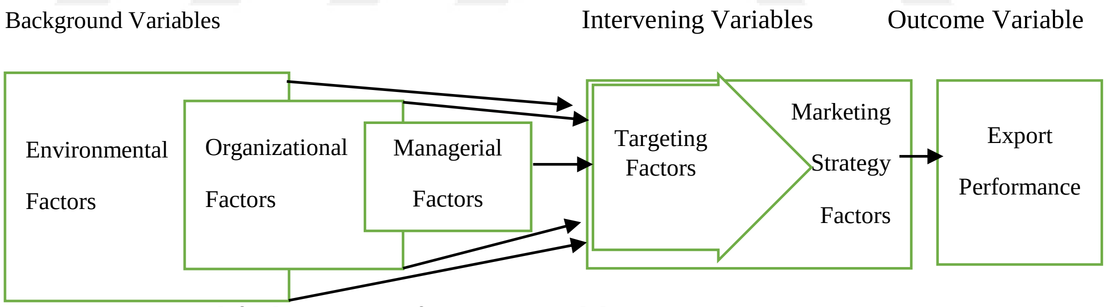

Figure 2: A Simplified Export Performance Model

Source: Katsikeas, C. S., Leonidou, L. C., & Morgan, N. A. (2000). Firm-level export performance assessment: review, evaluation, and development. *Journal of the Academy of Marketing Science*, *28*(4), 493-511.

This simplified export performance model is widely used by Turkish researchers (e.g. Yaman, 2016; Yücel & Kara, 2014; Altuntaş et al., 2015) in their studies. On the other hand, Aaby and Slater (1989: 9) synthesized the model at two broad levels; internal and external influences (see figure 3).

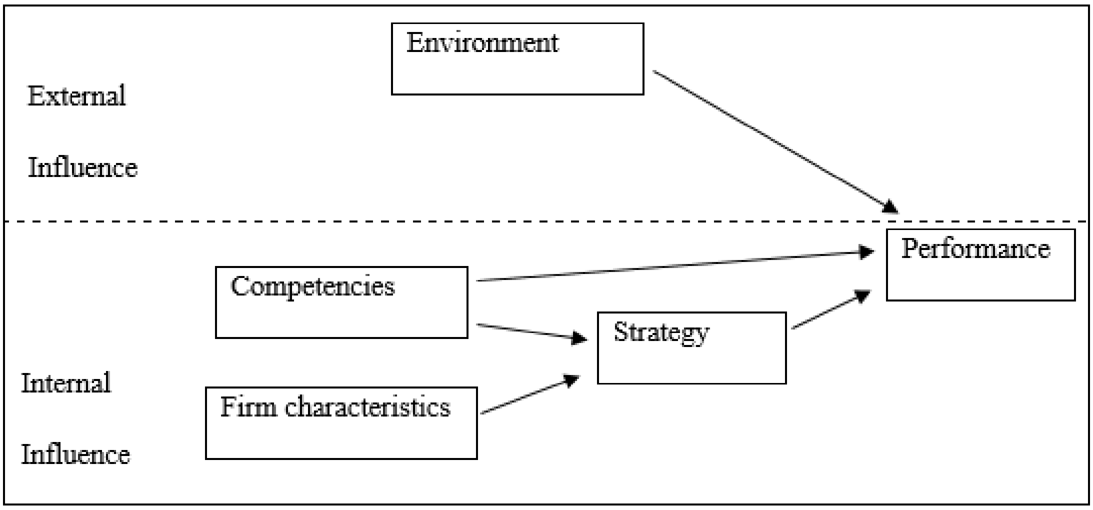

Figure 3: The Aaby and Slater Model

Source: Aaby, N. E., & Slater, S. F. (1989). Management influences on export performance: a review of the empirical literature 1978-88. *International marketing review*, *6*(4), 7-26.

In this model, competencies can be listed as the necessary skills for export, for managers to use the appropriate technology, to take the necessary responsibility, to obtain the necessary international information, to set consistent and accessible export targets Similarly, business size, management's commitment to export and managerial perceptions can be considered within firm characteristics. These competencies and firm characteristics affect the firm's export strategy and indirectly they affect the export performance of the company. Furthermore, strategies such as market selection, product, pricing, promotion, distribution and environment factors also directly affect export performance.

In these two modelling, main difference only appears on classification of the impacts, but context of variables are named almost same. Thus, we will review the determinants in a single approach; with the breakdown of internal and external factors.

1.4.1.1. Internal Factors

The internal influencers are basically grouped under 4 captions that are export marketing strategy (export policy, planning, export organization, market research processes, product and price adaption, pricing analysis and policy, marketing promotion, supply chain adaptation, design of distribution channel), management's approach (commitment to export, global orientation, proactive motivation to exporting, export advantages and obstacles observed), management characteristics (education and global business experience of the management,) and company's identifications and skills (company size, international working capabilities, age, business technologies used, company characteristics and competencies) (Zou & Stan, 1998: 343).

Many researchers have revealed the relation between the characteristics of a company management and its export performance (e.g. Moini, 1995; Shoham, 1998; Baldauf et al., 2000; Christensen et al., 1987; Katsikeas et al., 1996; Leonidou et al., 1998). Export marketing management's demographic, empirical and behavioral qualifications are included in managerial internal factors (e.g. Leonidou et al., 1998; Katsikeas et al., 2000). Besides export operations experiences, language skills, travelling time spent abroad, global business knowledge, export stimuli and obstacles are the other variables of managerial influencers of export performance (Stoian et al., 2011: 119). Another input from a study emphasizes the importance of Management Quality as a determinant (Bilkey, 1978: 34).

Organizational internal factors have again direct and indirect impacts and can be listed as demographic behaviors, operating elements, assets and objectives of the company (Leonidou, 1998; Katsikeas et al., 2000) (Gregory & Shoham, 2002: 218). To survive and succeed in an international environment, companies must setup robust and dynamic organizations. The culture established, management's attitude to globalization (Naidu & Prasad, 1994), commitment to defined targets (Evangelista, 1994), smart risk taking behaviors (Cavusgil, 1984), increasing export perception (Axinn, 1988) and profitability growth opportunities (Naidu and Prasad, 1994) all have been directly linked with the outcome performance.

One of the other determinants of internal influences is targeting factors; involve in market identification and segmentation. Market segmentation is the process of dividing a market into groups based on different characteristics of the consumers in their response to the business marketing program. In this way companies can more easily establish brand and product fit within the target market landscape. So, it helps companies identify the right markets that will be able to help them expand into new territories. When we consider marketing identification, it refers mainly to strategy related factors and they are more likely to link to products exported, pricing, delivery chain and promotion policy (Albaum et al., 1998; Katsikeas et al., 2000: 496) which are superior indicators of success in export business. A sizeable number of researches investigated the relationship between success and strategy; with a few exceptions, verified a positive correlation. Particularly powerful connections were theorized for product quality (Dominguez & Sequeira, 1993; Louter et al., 1991; Ryans, 1988), pricing strategy (Namiki, 1994; Samiee & Anckar, 1998; Styles & Ambler, 1994), distributor support (Cavusgil & Zou, 1994; Madsen, 1989) and promotion (Fraser & Hite, 1990; Styles & Ambler 1994).

1.4.1.2. External Factors

External factors are fundamentally environmental forces stand out beyond the managerial and organizational factors designing the business operating environment (Aaby & Slater, 1989: 8). In literature, however the impact of external factors has been underlined many times, a few studies have examined to prove the thesis which may be probably because of market complexity (e.g. Rao et al.; 1990; Reid, 1987). In general, the studies have analyzed the stimuli and barriers against to export efforts and namely; economic circumstances, trade obstacles and competitive constraints have been presented as external environmental influencers (Leonidou, 1995: 9).

Furthermore, in studies conducted in Turkey, Ayan and Perçin (2005: 109-116) defined external factors as related to domestic environment and foreign environment. They emphasized the importance for companies to establish good relations with environmental factors in order to export. In another study, Şarkgüneşi et al. (2017: 776) found that among the external factors, only the technological developments and the mobility in exchange rates affect the export performance of firms.

1.4.2. Export Performance Assessment

In simplified model of Katsikeas, export performance is the dependent variable and basically explained as the results of export business actions (Shoham, 1996; Katsikeas et al., 2000: 497). Achieving success in export processes is mainly at the core of strategic choices. In terms of businesses, success is evaluated due to economic and noneconomic objectives and achievements gained globally at a certain period. Also, it has been the measure of appropriateness of applied strategies to foreign markets and accomplishments in return. (Cavusgil & Zou, 1994: 6-7) indicated four aspects of an export performance theory:

(1) The extent to which the beginning management objectives were achieved,

(2) Annual export sales growth for five years time,

(3) Total profitability of exporting over five years,

(4) Management's idea of success.

It is a fact that exporting has been a strategic decision for firms where their business targets may change in a wide range among enterprises, industries and governmental contexts at different time zones. Hence in the literature, there is a great number of export performance indicators mentioned. It is a multifaceted concept and multiple indicators usage is required for a proper assessment of the performance; different measures assess different aspects of export performance (Shoham, 1998: 60),

Numerous investigations point out a theoretical idea and trusted export performance measure should be in accordance with some criteria:

i)it has to be multifaceted consisting of both objective and subjective measures,

ii)it has to have a point of reference, i.e. comparison with local market performance or benchmarking,

iii)it should be valued over time,

iv)it has the ability to measure goals at the defined level and for a fixed period (short- term or long-term) (Diamantopoulos & Kakkos, 2007).

A classification of the measure metrics in respect of the criteria given above is presented in the table 1.

Table 1: Classifications of Export Performance Measure

Criteria	Classification
Type of assessment	Objective Subjective Composite
Type of indicator	Economic/Financial Non-economic/Non-financial Composite
Measure complexity	One-dimensional Multidimensional
Frame of reference	Domestic market Competition Prior performance
Time perspective	Static Dynamic
Unit/level of assessment	Company Strategic business unit Export venture Specific product
Assessment time span	Short-term Long-term

Source: Beleska-Spasova, E. (2014). Determinants and measures of export performance–comprehensive literature review. *Journal of Contemporary Economic and Business Issues*, *1*(1), 63-74.

Past researches examining export performance has been mostly dominated by single variable, either financial or nonfinancial. Then it was recognized that the export performance is a multifaceted argument and should not be assessed by one indicator (Diamantopoulos, 1999: 448). Following researches have more concentrated on complex studies with multi variables (e.g. Zou et al., 1998; Shoham, 1998; Styles, 1998; Lages & Lages, 2004; Lages et al., 2005). These investigations argued export performance and have identified more than 50 different performance variables in a lack of consensus. Considering 100 export connected studies of Katsikeas et al., (2000) found 42 different performance indicators published or Sousa (2004: 8) in his examination of export performance related paper presented between 1998 and 2004, has described 50 different performance indicators. These measures are categorized in two broad groups:

i-economic measures (financial measures e.g. sales, profits)

ii-non-economic measures (nonfinancial measures relate to product, market, experience elements) (e.g. Cavusgil & Zou, 1994)

Economic and non-economic indicators as measures of export performance is shown in table 2.

Table 2: Classification and Frequency of Appearance of Export Performance Measures

PERFORMANCE MEASURE	
ECONOMIC MEASURES	**NONECONOMIC MEASURES**
Sales-related	**Product-related**
Export sales ratio	New products exported
Export sales growth	Proportion of product groups exported
Export sales volume	Contribution of exporting to product development
Export sales ratio growth	**Market-related**
Export sales transaction size	Export country/market number
Export sales intensity of product	Export market penetration
Export sales per employee	New market(s) exports
Export sales per export manager	Contribution of exporting to market development
Contribution of exporting to sales stability	Markets in which exporting was ceased (%)
Export sales volume of new products	**Miscellaneous**
Export sales growth of new products	Began exporting
Export sales return on assets	Contribution of exporting to scale economies
Export sales return on investment	Contribution of exporting to company reputation

Growth of export sales return on assets	Years of exporting
Growth of export sales return on investment	Projection of export involvement
Profit-related	Number of export transactions
Export profitability	
Export profitability growth	**GENERIC MEASURES**
Export profit ratio	Perceived export success
Export profit margin	Achievement of export objectives
Contribution of exporting to profits	Satisfaction with export performance (specified indicators)
Growth of export profit margin	Satisfaction with overall export performance
Market share-related	Strategic export performance
Export market share	
Export market share growth	

Source: Katsikeas, C. S., Leonidou, L. C., & Morgan, N. A. (2000). Firm-level export performance assessment: review, evaluation, and development. *Journal of the Academy of Marketing Science*, *28*(4), 493-511.

There are 42 different performance indicators of which 23 are economic, 14 are noneconomic and the remaining 5 are generic in nature (see table 2). Before deciding on which performance measures to use, the first step should be to evaluate company characteristics. For instance, company size is significant to consider where; in small sized businesses, management is more likely to emphasize short term export performance because they often operate with lower margins due to financial restrictions, so the measurement focus would be short term instead of long term. If we decide to measure short term performance, objective measures are always more suitable and reliable comparing to subjective measures. One another feature to consider is export operations experience of a company; less experienced businesses tend to prefer sales and profit measures while more experienced companies choose to study with market share related indicators (Sousa, 2004: 14).

The aggregate evidence emphasizes the most used financial indicators as measures of export performance are:

• Sales-related indicators such as; export sales ratio (e.g. Czinkota & Johanston, 1983; Cavusgil, 1984; Madsen, 1989), export sales growth (e.g. Cooper & Kleinschmidt, 1985; Madsen, 1989), export sales volume (e.g. Axinn, 1988; McGuinness & Little, 1981)

• Profit-related indicators such as; export profitability, export profitability growth, export profit ratio and export profit margin (e.g. Bilkey, 1982; Madsen, 1989)

• Market share and generic related measures; export market share, export market share growth which are used rarely and only to describe the strategic results of exports. (e.g. Sökmen, 2006; Dhanaraj & Beamish, 2003).

In spite of available multiple options as measures of export performance, some of them more frequently takes place in the scope of recent studies, namely export intensity (export sales /total sales), export sales growth, export profitability, export market share, perceived export success and export performance satisfaction values (e.g. Sousa, 2004; Katsikeas et al., 2000). The other variables are very rarely used as assessment measures of researches such as; return on investment, quality of distributor relationship, customer satisfaction. Export intensity is the most commonly used measure of performance and is the ratio of aggregated export sales to total company sales. The dependence on this variable has been discussed in various thesis (e.g. Cooper & Kleinschmidt 1985).

The second most common and useful indicator is export sales growth that might overvalue the performance due to price increase and market expansion or undervalue with the effect of deteriorating demand (Kirpalani & Balcome 1987; Sousa, 2004: 8). In general, economic measures are more commonly used indicators for success assessment rather than noneconomic and generic items and specifically sales related measures are more widely involved (Katsikeas et al., 2000: 497-498). It is also proved that assessment with multiple measures is a vital necessity hereby the influence degree of each indicator can be distinguished and the possible shortcomings are minimized (Evangelista, 1994; Sousa, 2004 :15). Shoham (1998: 74) has supported the idea; using additional measures would help to make a more accurate assessment of the export performance and may not be achievable in other respects.

CHAPTER TWO

EXPORT INCENTIVES

Governments intervene in foreign trade movements in different ways; by encouraging, regulating and restricting the trade policies through direct and indirect instruments. The main reasons of governments to intervene in foreign trade are to avoid foreign payment inequalities, to cope with global competition, foster economic growth, removing the risk of failures, liberalization of economies, ensure the domestic economic stability, providing the utmost income to the treasury, utilizing monopoly power in foreign markets, autarchy, social and political reasons and foreign policy objectives (Seyidoğlu, 2003: 117-120). Export incentives have an important place in the policies implemented by the states. Export incentives are equally important in the export growth of firms, just as export is important for the economic growth of states.

2.1. FOREIGN TRADE POLICY CONCEPT

In democratic societies, governments play a significant role in economic matters. Economic developments rely on political factors and economic factors are heavily influenced by political decisions. The main goal of the political economies is commonly maximizing public welfare (Sezgin, 2005: 133-134). Considering that the main objective of policies is to increase the welfare level of the society, foreign trade policy will be one of the most important force driving the economic policy. Governments should take a holistic view of the policies, regulations and laws in order to develop well organized approaches. They must implement strategies respectively to design a reinforcing framework fostering competitiveness in a business-friendly market environment and accomplish strategic objectives and goals. Turkey Trade Ministry is the competent authority in the foreign trade regime in Turkey. Export legislation is regulated by the communiqués and instructions given to the relevant institutions. Since the establishment of the Republic of Turkey, it is aimed to protect domestic producers with interventions and supports provided by governments.

2.2. FOREIGN TRADE POLICY INSTRUMENTS

When governments try to influence the international trade, they implement several measures and rationales to regulate their international economic situation. In general, governments use tariffs and non-tariff measures for intervention in their foreign trade policies. Identifying the right instrument is significant for governments as each instrument will incite different responses. While some actions directly limit the trading volume, others may indirectly affect the amount by price influence. Governments may restrict international trade with high tariffs on goods, quotas, government regulations, antidumping laws, currency controls and voluntary export restrictions. (Fouda, 2012: 351).

Table 3: Major Types of Trade Policy

Policies towards imports	Policies towards exports
1. Tariffs	Financial and fiscal incentives to export producers
2. Non-tariff barriers	Export credits and guarantees
Import quotas	Setting of export targets
Import licences	Operation of overseas export promotion agencies
Import deposit schemes	Establishment of Export Processing Zones and/or Free Trade Zones
Import surcharges	Voluntary export restraint
Rules of origin	Embargo ob strategic exports
Anti-dumping measures	Exchange rate manipulation
Special labelling and packaging regulations	
Health and safety regulations	
Customs procedures and documentation requirements	
Subsidies to domestic procedures of import-competing goods	
Countervailing duties on subsidized imports	
Local content requirements	
Government contracts awarded only to domestic producers	
Exchange rate manipulation	

Source: Dicken, P. (2003). *Global shift: Reshaping the global economic map in the 21st century*. Sage.

Until 1955, trade policy was organized under the General Agreement on Tariffs and Trade (GATT) and afterwards concerned by the international body World Trade Organization (WTO) (Dicken, 2003: 132). Major types of trade policy determined by Dicken are listed in table 3. Ultimately, governments implement these policies to reduce imports and increase exports to prevent foreign trade deficits. It is indisputable that the foreign trade surplus may possibly occur, is one of a major support of economic development. Even though the actual goal is providing foreign currency inflow to the countries, other objectives are reducing unemployment and encouraging employment and investments with these policies. One goal of the WTO is to liberalize international trade by moving countries away from protectionist policies. When Turkey's overall foreign trade structure is analyzed; it is observed that for a long time, a completely protective and interventionist foreign trade policy was adopted and the main target of the economic policy was to establish a self-sufficient economic structure. Turkey has started to become more integrated into world trade since 1980. Turkey is also a member of the World Trade Organization since 1995.

2.2.1. Tariffs

A tariff is defined as a tax levied on internationally sold and purchased goods. Commonly used and easiest tool of intervention for the governments. Tariff brings an increase to the product prices for the importing company which will make the consumer to pay more to purchase the related goods. In general, tariffs are applied to protect domestic industries from foreign threats. Top reasons are namely, protecting domestic employment, local consumers, fostering growth by supporting infant industries and retaliation.

Principally all protection methods have been designed mainly to support local producers against foreign manufacturers. This can only be ensured through strategic policies, such as increasing the price of the foreign product in the country, reducing the local manufacturing costs and preventing foreign producers from accessing the domestic market in different ways (Coughlin et al., 2000: 305).

Turkey has followed a growth model based on exports from 1980. The policy of a country that was closed to foreign trade prior to 1980 was changed and foreign trade was liberalized. Today, Turkey is among the world's largest exporters of certain agricultural products. Liberalization of foreign trade and free trade agreements with many countries have caused tariff rates to be reduced over time. However, tariffs and non-tariff measures are applied periodically by governments to protect the domestic producer or economy.

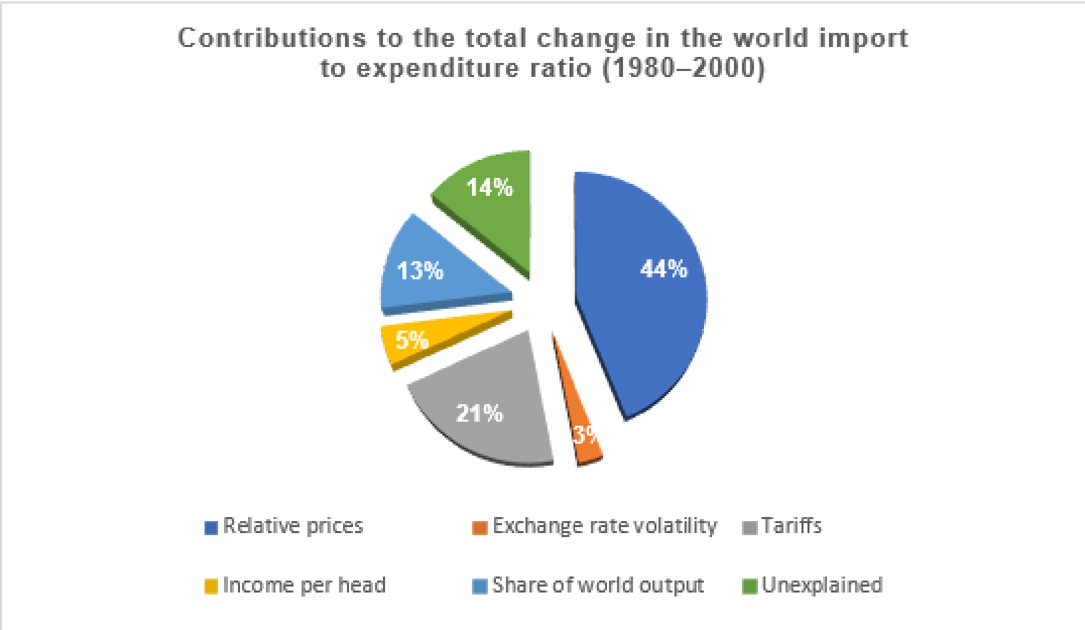

Figure 4: Contributions to the Total Change in the World Import to Expenditure Ratio

Source: Dean, M., & Sebastia-Barriel, M. (2004). Why has world trade grown faster than world output? *Bank of England. Quarterly Bulletin*, *44*(3), 310.

Figure 4 shows contributions to the total change in the world import to expenditure ratio (1980-2000). The effect of the tariff corresponds to foreign trade growth is 21 percent. If we consider tariff and relative prices together, this impact rises to 65 percent. On the other hand, Figure 5 represents the weighted average of the tariffs applied in the world between 1980-2020. The decline in tariff rates is clearly visible over the years.

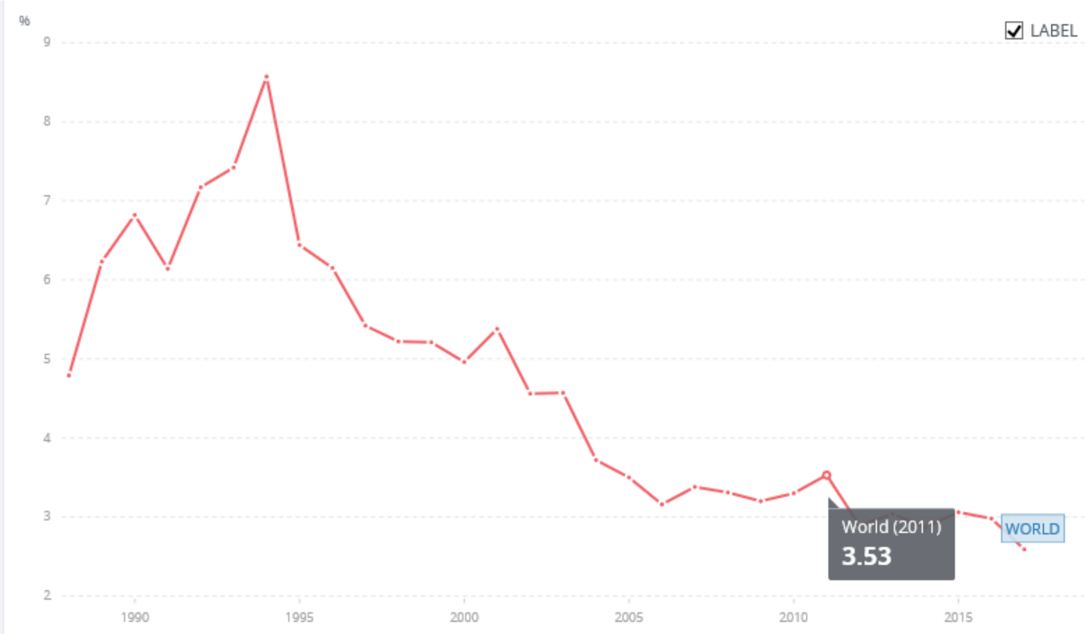

Figure 5: Tariff Rate, Applied, Weighted Mean, All Products (%)

Source: Worldbank (2020, April 13) https://data.worldbank.org/indicator/TM.TAX.MRCH.WM.AR.ZS?end=2018&start=1988&view=chart

Globalization of economies has caused a decrease in tariff rates in recent years. It is also important for world trade that the re-implementation of protectionism policies by countries, the increasing tensions between countries and the commercial wars will slow the world trade by increasing the tariff rates again.

2.2.2. Non-Tariff Barriers (NTBs)

The continued fall of tariff rates has emphasized the significance of non-tariff measures which organizes domestic market conditions. In a wider sense, non-tariff barriers include any kind of governmental policies and practices regulating the volume, commodity composition or normal development course of international goods and services flow. They represent administrative regulations and procedures impeding foreign trade actions. NTMs have been used extensively in industrialized countries after 1973 within the framework of new protectionism. There are many different forms of non-tariff measures comparing to tariffs.

Below classification of non-tariff measures, see in Table 4, is published by a group of experts from United Nations Industrial Development Organization (UNIDO), World Bank, Food and Agriculture Organization, International Monetary Fund (IMF), International Trade Centre (ITC), Organization for Economic Co-operation and Development (OECD), United Nations Conference on Trade and Development (UNCTAD) and World Trade Organization (WTO). It is used to gather, categorize and disseminate all the information on the NTMs then a global database is set.

Non-tariff measures are grouped based on 16 different specialties; each identified by an alphabetical letter and is categorized in three sections.

Table 4: Non-Tariff Measure Classification Upon Chapters

Imports	Technical measures	Sanitary and Phytosanitary Measures
		Technical Barriers to Trade
		Pre-shipment inspection and Others
	Non technical Measures	Formalities
		Contingent Trade-protective Measures
		Non-automatic Licensing, Quotas, Prohibitions and Quantity-control measures other than for sps or tbt reasons
		Price-Control Measures including additional taxes and charges
		Finance Measures
		Measures Affecting Competition
		Trade-related Investment Measures
		Distribution Restrictions
		Restrictions on Post-sales Services
		Subsidies (excluding export subsidies)
		Government Procurement Restrictions
		Intellectual Property
		Rules of Origin
Exports	Exports	Export-related Measures

Source: UNCTAD. (2013). Classification of non- tariff measures: February 2012 version.

Seyidoğlu has declared the most widely used methods as; quantity restrictions, foreign exchange restrictions, voluntary export restrictions, import export taxes, domestic contribution obligations, monopoles and cartels (Seyidoğlu, 2003: 160-187). While the scope of the measures varies to a great extent, their impacts on trade performance is mainly easy to measure. Price influencer measures are easier to quantify comparing to anti-dumping and safeguard effects. Quantity control restrictions have been greatly investigated under quotas (e.g. Boughner et al., 2000). On the other side, economical, anti-competitive and trade related investment measures indirectly penetrate to the trade and more difficult to quantify the effects.

Table 5 explains some more details on the Non-tariff measure definitions and context of each chapter which has been published by UNCTAD.

Table 5: Brief Description of NTM Chapters

Brief Description of Non-Tariff Measure Chapters	
Chapter A	on SPS measures, refers to measures affecting areas such as restriction of substances, and measures for preventing dissemination of disease. Chapter A also includes all conformity assessment measures related to food safety, such as certification, testing and inspection, and quarantine.
Chapter B	on technical measures, refers to measures such as labelling, other measures protecting the environment, standards on technical specifications, and quality requirements.
Chapter C	classifies the measures related to pre-shipment inspections and other customs formalities.
Chapter D	price-control measures, includes measures that are intended to change the prices of imports, such as minimum prices, reference prices, anti-dumping or countervailing duties.
Chapter E	licensing, quotas and other quantity control measures, groups the measures that have the intention to limit the quantity traded, such as quotas. Chapter E also covers licenses and import prohibitions that are not SPS or TBT related.
Chapter F	on charges, taxes and other para-tariff measures, refers to taxes other than custom tariffs. Chapter F also groups additional charges such as stamp taxes, license fees, statistical taxes, and also decreed customs valuation.
Chapter G	on finance measures, refers to measures restricting the payments of imports, for example when the access and cost of foreign exchange is regulated. The chapter also includes measures imposing restrictions on the terms of payment.
Chapter H	on anticompetitive measures, refers mainly to monopolistic measures, such as state trading, sole importing agencies or compulsory national insurance or transport.

Chapter I	on trade-related investment measures, groups the measures that restrict investment by requiring local content or requesting that investment should be related to export in order to balance imports.
Chapter J	on distribution restrictions, refers to restrictive measures related to the internal distribution of imported products.
Chapter K	on the restriction on post-sales services, refers to difficulties in allowing technical staff to enter the importing country to provide accessory services (for example, the repair or maintenance of imported technological goods).
Chapter L	contains measures that relate to the subsidies that affect trade.
Chapter M	on government procurement restriction measures, refers to the restrictions bidders may find when trying to sell their products to a foreign government.
Chapter N	on intellectual property measures, refers to problems arising from intellectual property rights.
Chapter O	on rules of origin, groups the measures that restrict the origins of products, or their inputs.
Chapter P	on export measures, groups the measures a country applies to its exports. It includes export taxes, quotas or prohibitions and the like.

Source: Nicita, A., & Gourdon, J. (2013). *A preliminary analysis on newly collected data on non-tariff measures*. UN.

This table extensively simplifying the data and as outlined here, non-tariff barriers can vary considerably across mode of impacts. In the literature, this subject has been frequently discussed in many studies on Turkish companies. Altıntaş et al., (2007: 51) stated that the most important factors among export barriers are competition in overseas markets and bureaucracy requirements. Yaman (2016: 121) found in his study that there is a correlation between export performance and legal and regulatory barriers. On the other hand, Toklu (2017) found that obstacles and barriers do not have a negative effect on sales performance in his study. When explaining this situation, if there is a supply and a demand, he states that companies definitely find a solution for obstacles.

In this research, we will briefly mention the most known and argued instruments in two sections; Quantity Controls and Direct Price Influencers. Then we will make a deep discussion on the State Aids to address our major research topic.

2.2.2.1 Quantity Controls / Restrictions

Putting quota which means reducing quantity of imports, results consumers paying higher prices for the domestic products. An embargo represents prohibiting imports and/or exports definitely to/from a particular country. Voluntary export restraints are the quotas set on the quantity of the goods that a country is permitted to export to other country. The restriction is self-imposed by the exporter state. When industries need to be protected from competing imports from certain countries, voluntary export restraints are applied.

In cases where the economy is deteriorating, quantity restrictions are also frequently used by states. According to the WTO rules, most quantity restrictions are prohibited. In some sensitive products, barriers remain in the form of quotas, prohibitions or export restrictions. Quantity control measures are especially applied in agricultural and livestock products, motor vehicles and chemical products in Turkey. Furthermore, since 2003, imports of substances such as narcotic, poppy, ozone depleting substances, substances used in making chemical weapons have been restricted in Turkey. (Gençosmanoğlu, 2014).

2.2.2.2. Financial Measures

Financial measures are direct price control measures which include the components i.e.; countervailing measures, anti-dumping duties and several other charges. Incentives represent fiscal governmental support to domestic companies directly or indirectly to boost overcoming market imperfections which results in more competitive marketplace. These may be direct state aids paid or loans to national firms to retrieve trade related damages or other types of government assistance to make exporting cheaper and more profitable (Naumann & Lincoln 1991). All potential exporters can be provided with an array of supportive services. State aids and incentives are subsidies provided by the governments to particular industries or regions for horizontal objectives. State aids can be specially designed to promote economic developments through loans, equities, grants, relives, tax provisions and other tax and budgetary instruments. Additionally, customs procedures and administrative practices such as customs valuation and clearance procedures are direct government regulators for assessing values when customs agents levy tariffs. Special fees and customs deposits are also regarded as the other direct price influencer instruments. Turkish governments refer to certain non-tariff barriers to prevent damage to domestic producers from imports of similar products. Dumping, subsidy protection and surveillance measures are the most frequently used applications. The number of anti-dumping measures increased from 27 in 2002 to 146 in 2012 (Gençosmanoğlu, 2014).

2.3. INCENTIVES & STATE SUPPORTS

International trade is the way of integration to the process of globalization. Manufacturing businesses can now involve in foreign trade by finding new enthusiastic buyers and markets all over the world. This also means to see new foreign competitors in their domestic markets. All countries are more likely to boost their exports and in contrast reduce the import levels. They aim to maintain foreign trade surplus. At this point, exports are seen as the catalyzer of economical expansion by governments and they support companies in this direction (Diamantopoulos, 1999: 444). State aids are provided by government authorities to improve the competitiveness of local companies by ensuring the export of especially high-tech products. Moreover, this enables nations getting more shares from the world market and eventually achieves economic growth.

Economies can be regulated with the use of state aids, but this may also seriously disrupt normal competitive forces of the world trade. They should not influence the competition negatively but instead utilize the positive impacts at regions where the market is not developed enough. Thus, incentives have been taken under control by the World Trade Organization, European Union (EU) and other related associations (Kutlu and Hacıköylü, 2007: 369). According to the rules established by

OECD (OECD, 2001: 7), governments may provide financial assistance to companies in the following circumstances:

- fostering economic activities in a region or encouraging companies to locate at particular areas,
- to provide services that can't be reached at the market easily
- to prevent a downward trend in an industry
- to balance fluctuations
- to maintain revenue to manufacturers,
- fixing business failures in foreign markets (subsidies for research and development activities or environmental issues),
- improving employment opportunities (giving a support to specific groups hiring by the businesses; such as young, women or handicapped),
- to expand market share of the subsidized companies at the expense of firms in other jurisdictions.

If the governments want to obtain ultimate benefits from the incentives, then some conditions should be actualized. Definitely they need a well-developed, precise plan and the scope of each incentive needs to be well received by different industries. So, it is mandatory that all government officers and export leaders of the companies fully understand the requirements and objectives of the firms. For a more effective utilization of the aids, they should target all levels of export performers rather than just to address an average exporter. At last, the adequacy and suitability of the intensives i.e. how well meet the major demands of exporters, will impact the export performance of that nation (Kumcu et al., 1995: 164).

2.3.1. Export Incentives in Turkey

From the early days of young Turkish Republic to 1980, Turkey has implemented import-subsidy foreign trade regime. After a military coop a civil government with a mission of liberalization impose lots of regulations to liberalize Turkish economy. A free trade policy has been accepted and a major comprehensive economic liberalization program was launched by the government in early 1980s. The intention of the government was to stimulate export-led economic growth through a mixture of macroeconomic measures and export incentives were designed to ease the short-term challenges. Eventually, a new economic program and an incentive scheme were devised and the rising value of Turkish lira against the dollar was prevented (Ertekin & Kutlu, 2000: 223-226). Also, companies started to receive supports to perform export activities and a large inflow of foreign currencies has been generated.

By examining Turkish Statistical Institute (Turk Stat) trade data over years, it can noticeably seen that the figures $ 2.9 billion of exports and $ 7.9 billion of imports in 1980, rose dramatically to $ 171.4 billion and $ 202.7 billion respectively in 2019. Undoubtedly, the policies implemented by the state since 1980 has resulted in a significant increase in export figures (Turk Stat, 2020).

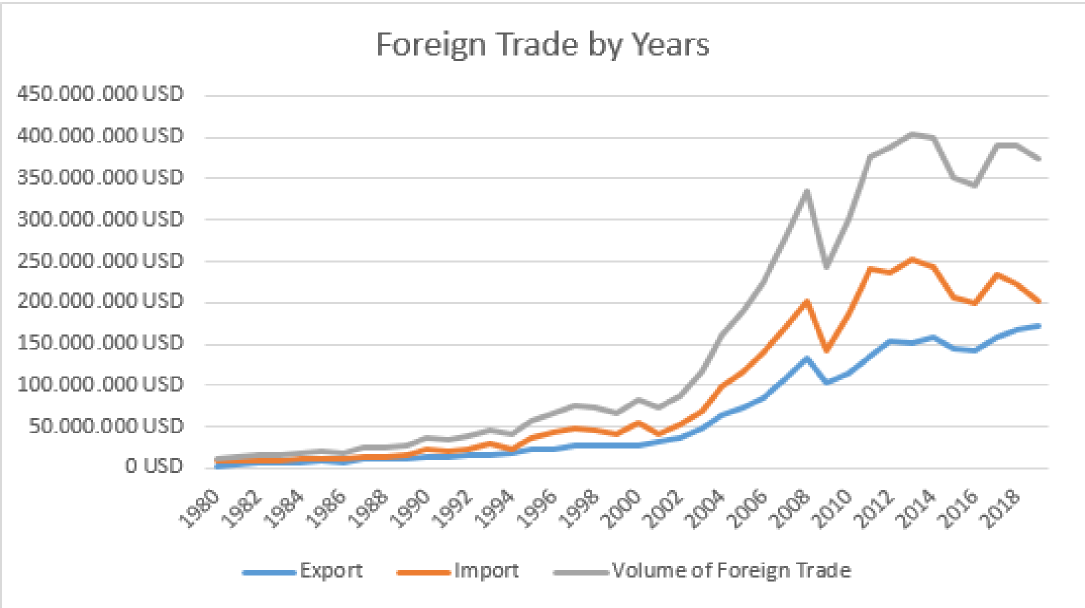

Figure 6: Foreign Trade by Years, 1980-2019 (Value: Thousand US $)

Source: Turk Stat. (2020, April). Foreign Trade by Years. Turkish Statistical Institute. http://www.turkstat.gov.tr/UstMenu.do?metod=temelist

In the earlier stages of the Republic of Turkey it is Foreign Investment was not allowed to protect domestic newly capital owners from competition. Country's sole link with the outside world was only through foreign trade. At that time Republic of Turkey's foreign trade was fundamentally including exports of agricultural products and imports of industrial goods. With the great recession began at 1929, a great decrease occurred in agricultural product prices. Therefore, Turkey saw major decline in the foreign trade figures. (Açıkgöz & Özkan, 2009). This huge economic crisis has been consequenced by a normalization process after the second world war. Export-led growth strategy was adopted after 1980 and Turkey's foreign trade began to grow rapidly, as shown in Figure 6. Three important phases; first of all Turkey's original application to join the European Union in 1987, secondly Turkey's participation to the Customs Union established among the members of the European Union (EU) in 1996 and lastly being a founding member of the World Trade Organization in 1995, have contributed considerably to Turkey's foreign trade growth. The enormous global crisis experienced in early 2008 affected not just Turkey but all of the financial markets in the world. Countries began to see the negative impacts on global trade towards the end of 2008. Following that global trade experienced one of the most serious decline in 2009. Like all world countries, Turkey has been severely affected by the crisis. Fortunately, as of 2010, trade figures changed their direction upwards.

To understand the effects of foreign trade policies and current increasing trends in Turkish companies, Figure 7 shows the number of companies engaged in imports and exports operations in Turkey by years.

Figure 7: Number of Companies Exporting and Importing in Turkey

Source: Republic of Turkey Ministry of Trade. (2020, March). https://ticaret.gov.tr/data/5d63d89d13b8762f7c43a738/20-Ihracat%20ve%20Ithalat%20Yapan%20Firma%20Sayilari.pdf

When analyzing Figure 7, it is remarkably seen that there was a upward trend in the number of firms involved in export and import business. Especially in recent years, increase in export incentives has led companies to export more. Furthermore, in the past 2 years the number of exporting companies exceeded the number of importing companies.

In todays economic environment it is important to sustain growth in exports for economic development and therefore state aids and export incentives become critically important both for governments and companies. Incentives in Turkey are categorized in two groups based on their intended purposes; investments and export targets.

Major domestic institutions involve in foreign trade activities and related subsidies in Turkey are listed as follows:

- TR Ministry of Trade of Turkey
- TR Ministry of Treasury and Finance
- TR Ministry of Foreign Affairs

- Central Bank of the Republic of Turkey
- Turk Exim-Bank – Export Credit Bank of Turkey
- TC Ministry of Development
- Turkish Standards Institution (TURK STAT)
- The Union of Chambers and Commodity Exchanges of Turkey (TOBB)
- Turkish Exporters' Assembly (TİM)
- Foreign Economic Relations Board
- The Banks Association of Turkey
- Small and Medium Enterprises Development Organization of Turkey

As the outcome of incentive packages and supports provided through these institutions, it is aimed to increase Turkish firm's exports levels and reach overall national economic targets. Incentives given in line with the 2023 targets are constantly updated and export companies have been supported with new incentives. In the following parts various supports and incentives provided by Turkish government will be explained in detail.

2.3.1.1. New Market Search and Entry Support

The most important step for beginning and/or improving exports is to find potential markets for the products. Government provides a consultancy support encouraging companies to get a detailed industry or country reports before entering niche markets. Research companies deliver market analysis reports offering in-depth examination of new target markets, market share by top products and competitors. Domestic export firms can utilize this consultancy service for a certain fee.

The supports provided within this scope are listed as below (Republic of Turkey Ministry of Trade, 2020, April 10).

- Foreign market research support
- Membership services support to e-Commerce websites
- Industry-specific commerce and buyers mission programs
- Purchase of research reports
- Buying a business abroad – consultancy support
- Buying a high-tech company abroad – consultancy support
- Buying a high-tech company abroad – low interest loans
- Buying an international brand abroad

Within the scope of New Market Search and Entry Support, 17.7 million Turkish liras were paid to 3688 companies for transportation and accommodation expenses in 2019. Similarly, in 2019, a total of 7.7 million Turkish liras were paid to 102 companies for the purchases of research reports related to targeted markets or sectors. Within the scope of this incentive, the transportation and accommodation costs of the companies are covered up to 60 percent when the report purchase costs are covered up to 75 percent. In addition, 2557 applications were received and 56.8 million Turkish liras were paid for documents and certificates required for entering into foreign markets in 2019 (Republic of Turkey Ministry of Trade, 2020, May 14).

The effect of new market search and entry support on export performance has been used in several studies in the literature to assess (e.g. Yalçın, 2015; Maden et al., 2014; Kuşanaç, 2018). These studies found that there was a relationship between new market search and entry support and export performance of firms. However, Maden et al. (2014) found in their study that there was a negative relationship between the market search and entry support and export performance. Conducting the study only in a certain time period reveals the necessity of supporting this result with additional studies.

2.3.1.2. Supporting the Development of International Competitiveness

This incentive intends to improve export capacities of Turkish manufacturer companies. With the power of gathering, companies come together by Exporters Association or other sectoral organizations they have been member of and participate in learning activities acknowledged by Ministry of Economy to gain knowledge about competitiveness. This support project mainly aims to give assistance to industrial and commercial institutions or exporters in order to strengthen their international competitiveness and meet the expenditures of the approved plans of institutions. Activities carried out as; demand analysis, trainings and counseling, foreign marketing and procurement committee, counseling programs for every single company.

Within the scope of this support, more than ten thousand of companies have been reached during a decade. 87 trade delegations were organized across 35 different countries and companies were encouraged to find new markets. In 2019, 49 million Turkish liras were paid and 105 separate trainings were organized. 75% of total expenses of the companies' three-stage projects were covered up. There were 78 project applications only in 2019. (Republic of Turkey Ministry of Trade, 2020, May 14). As a result of our research in the literature, Supporting the Development of International Competitiveness's relationship with export performance has been discussed by a great number of researchers (e.g. Yalçın, 2015; Çakıt & Özerhan, 2018; Eroğlu & Yılmaz, 2015; Türko & Yellice, 2017). These studies have found strong correlations between the supporting the development of international competitiveness's and export performance of firms. These correlations should be supported by further studies in different regions. It is important that these studies are guiding for the authorities.

2.3.1.3. Incentives for Participation in Exhibitions and Trade Fairs

Fairs and exhibitions are the main arenas of foreign trade. Global traders physically meet each other every year, couple of times in various fairs organized all around the world. Exporters must show their companies face and products in international fairs to potential buyers and partners. Taking place in fairs and presentation of the company in exhibitions is an expensive but effective investment for foreign trade. Exporters are supported financially to participate at preapproved exhibitions and fairs by the Republic of Turkey Ministry of Trade which are held in overseas. Companies can obtain subsidies for their costs incurred during the participation. Incentive amount for one square meter area is determined by the Ministry for each individual organization separately and total amount over the rented booth area is funded. Transportation costs are also calculated in unit fees. Providing such financial incentives for boosting attendance highly encourage companies to participate in exhibitions either individually or under the national participation.

Within this support, 280 national organizations were organized across 58 countries in 2019 and 1821 fairs were supported for individual participation. In 2019, 6570 companies made 13550 support applications and approximately 624.1 million Turkish liras were paid to involving companies. (Republic of Turkey Ministry of Trade, 2020, May 14).

Furthermore, numerous studies investigating Turkish companies, have found strong linkages between participation in the fairs and export activities. (e.g. Özkanlı et al., 2006; Sülün, 2006; Uzay and Uzay, 2004; Çütcü and Çelik, 2016; Yalçın, 2015; Maden et al., 2014; Kuşanaç, 2018). However, Tekin & Nas (2017) found in their study that fair supports did not have an impact on the export performance of firms. They emphasize that participation in the fair is important in improving relations with customers and providing information about markets. They also stated that firms' not being sufficiently knowledgeable about fair supports and not being able to reach them easily may be effective in this result.

2.3.1.4. Design and Product Development Related Incentives

Governments provide financial support to businesses conducive to the creation and prevalence of design culture in Turkey. Promotion, advertising, marketing, employment, design patents and utility model expenditures of design companies are subsidized. Moreover salaries, equipment, software, travel and website membership related expenses of the designers and engineers specially employed for Design and Product Development projects by the companies are subject to the availability of the government funds. This type of support basically aims increasing the unit export prices.

In this context, 150 million Turkish liras support was provided to companies in 2019. Since the end of 2019, a total of 645 companies have benefited from these subsidies. While the unit export price was $ 1.33 in 2018, the average price of companies benefited from design support dramatically has risen to $ 13.1 (Republic of Turkey Ministry of Trade, 2020, May 14). It is obviously seen that this can be accepted one of the most important support for a country's financial improvement. The increase in the unit export price is reflected to companies as a profit and will constitute the basis of economic developments. Therefore, a good understanding of this support by companies is crucial.

A sizeable number of previous studies have emphasized this direct influence of Design and Product Development Related Incentives' on export performance (Maden et al., 2014; Kuşanaç, 2018). Establishment of design and innovation culture are critical in Turkey in terms of the country's economy and exports rates. So, designer firms are supported with the aim of developing high value added products. Expenses such as promotion, advertising, marketing, employment, consultancy are included in this support. With the help of these supports, the amount of production increases. This leads to new employment. New job opportunities with these supports are also among the topics that need to be examined in the literature.

2.3.1.5. Overseas Branches, Branding and Promotion Incentives

Authorities provide this sort of incentives to companies who are willing to take their brands to global arena and expand into overseas markets.

The types of brand expenses covered in this incentive scheme are:

- Trademark registration in overseas
- Brand promotion activities held in overseas markets
- Rental expenses of foreign branches

744 companies in 2018 and 863 companies in 2019 have benefited from this type of incentive. In 2019, a total of 169.4 million Turkish liras support payments were made to companies. (Republic of Turkey Ministry of Trade, 2020, May 14).

Uzay and Uzay (2004) emphasize the importance of these incentives particularly for the furniture industry. They stated that furniture companies can increase their performance by taking great advantages from these incentives. Again a large number of studies has examined the effects of Overseas Branches, Branding and Promotion Incentives on export performance (e.g. Yalçın, 2015; Akbaş, 2019)

2.3.1.6. Branding and Turquality Project Incentives

One of the most important success in foreign trade is to have global brands which creates more value-added exports to countries. Turquality project is that kind of policy to escalate successful Turkish brands to become global brands. Since the first launch in 2004, a very high amount of Turquality project led incentives have been executed. In addition to financial contribution, Turquality has also delivered a highly customized strategic coaching and consulting to participants that have been identified to become global brands. This professional and well-designed reinforcement has a more critical role in the incentives scheme.

Turquality Project mainly aims to deliver professional consultancy, fiscal incentive and all-round guidance to Turkish companies in order to aid their branding progress. The primary goal of the project is giving considerable support to branding process of Turkish companies promising potential of becoming global Turkish brands. The subsidies may include financial support, consultancy, human resources, promotion and advertising, information and some other kinds of incentives related to manufacturing and sales & marketing processes.

Offering a well-planned support program to companies with the potential of being a global player over their own branding on international arena and boosts to create a positive image of Turkish products.

The expenses listed below are particularly supported:

• All kinds of expenses related to design patents, utility model, industrial design and trademark registrations,

• Certification related expenses,

• Employee expenses such as industrial product designers,

• Promotion, advertising and marketing activities,

• Consulting (Management, design, law, informatics) expenses,

• Expenses related to foreign units.

We may list the core objectives of Turquality project as following (Turquality: 2020).

• Supporting firms to improve their main business abilities, competency strength and resources for reinforcing branding activities,

• Undertaking PR efforts to build awareness on Turkish trademarks

• Creating recognition on the globally accepted values such as quality and invention,

• Enable to reach foreign market information to support brands taking precise positions on the markets,

- Performing as a facilitator for domestic brands.

Under the Brand and Turquality program, in total 685 million Turkish liras support payment was made. In accordance with the current plan 312 companies are supported with their 325 registered brands, of which 188 of them exist under the scope of 'Turquality project with 199 brands and 124 companies are found under the 'Brand' program with their 126 registered brands. (Republic of Turkey Ministry of Trade, 2020, May 14). There are companies from many sectors that benefit from Turquality support. Colin's, Defacto, Derimod, Desa, LTB, Vakko in the textile industry; İstikbal, Doğtaş, Çilek, Bellona in the furniture industry; Eti, Pınar, Sütaş and Simit Sarayı are well-known brands in the food industry.

In literature studies, the importance and effects of Turquality support have been conducted and reported many times (e.g. Karakoç, 2009; Ünnü, 2009; Akbaş, 2019; Haliloğlu, 2008). However, Turkey is known as an agricultural country. Although we are among the first in the world in export sales figures in many agricultural products, we have a deficiency in branding. Although Turkey is the world's number one manufacturer of nuts, there is no such a brand like Nestle. Traditional yummy Turkish coffee could not be marketed like “Starbucks” or “Nescafe”. Although it is consumed in many places in the world, Turkish doner kebab could not produce a brand like “Mc Donalds”. (Haliloğlu, 2008).

2.3.1.7. Investment Incentives

The incentive concept aims a rapid development of some sectors and encouraged by the public. Incentive measures, as one of a main section of growth strategies, intend to supply insufficient sources indeed. These are executed economic strategy measures to reach economic and export related targets of the countries. Meanwhile enabling Turkey to extend local business and improve competitive power of the companies. The manner of work of the subsidies can be explained as directly or indirectly assigned fund from states to private sections. Investment incentives distinguish from rest of the economical supports in that they particularly impact direct investment.

When we consider investment related subsidies, we will meet with a sort of tools such as tax and customs tax returns, duty exemptions, value added tax exceptions, accelerated depreciation and tax credits which are completely implemented by the decision of the Council of Ministers. According to the report numbered 2012/3305 and 2012/1, the main supports provided to companies are (Turkish Exporters Assembly, 2020);

Value added tax (VAT) exceptions,

Customs duty exceptions,

Tax exceptions and deductions,

Social security premium incentives,

Insurance premium support,

Insurance premium employee share support,

Income tax withholding support,

Investment location allocation,

Interest or profit share support.

The main objectives of the investment incentives as declared (Karakurt 2009: 149):

- Reducing actual trade imbalance,
- Manufacture of the goods which have a critical role in the supply chain, boosts an increase of value added products which will bring technological transformation and the competitiveness,
- Transferring skills and knowledge of new technologies,
- Shortage of funds or skill of domestic capital in certain infrastructure investments,

- Ensuring employment for citizens of the country,
- Eradication of inequalities and disparities between the regions,
- Common service principle (When investment at particular disadvantaged and undeveloped zones is not feasible for the firms, encouraging investments).

Latest announced incentive scheme contains three major constituents:

- Regional Incentives
- Big Scale Projects Incentives
- General Incentives

In terms of regional incentive scheme, certain area is segmented into four parts based on socio-economic development levels. Encouraged industries have been identified according to specific criteria like; potential sub-regions and economic scales. In big scale project related incentives, government objects to give support to greater than a certain amount of investment that will develop competitiveness globally at R & D and advanced technology sectors. Lastly the general incentive system is created to support unforeseen possibilities. (Erdogan ve Ataklı, 2000: 1187).

The literature review shows that many previous researches have been exclusively focused on the effects of investment incentives on export performance (Yalçın, 2015; Maden et al., 2014; Türko and Yellice, 2017; Çetin, 2016). These studies found that investment incentives had a positive effect on firms' export performance.

2.3.1.8. Exim Bank Export Credits

The objective of Exim bank (Exports Credit Bank of Turkey) is to comprise the enhancement of exports, diversification of export goods and services, entry to target markets for exports, growth of the number of exporting companies, encouragement of entrepreneurship, supporting exporters and overseas contractors to improve their competitiveness and security in overseas markets and help to develop foreign investments and production and sales of export-oriented capital. Exim bank delivers financial supports by means of short, medium and long term credit facilities (Exim bank, May 10).

Similarly, more comprehensive arguments can be found in the literature describing the effects of export credits on performance (e.g. Ates and Sen, 1999; Yalçın, 2015; Apan and İslamoğlu, 2017) In the study of Parlakgül (2016: 58), it was revealed that companies using Exim bank loans have higher export intensity. Öztürk (2006) also found that Eximbank loans, especially with low interest rates, suitable term and diversification, provide important advantages for loan users.

Exim bank offers a wide range of credit opportunities with reduced rates to investors to improve exportation. For example, Rediscount Credit program is delivered to finance companies exporting products and foreign exchange earning services at advantageous conditions while Pre-Export credits are provided during the pre-shipment period to increase the competitive capacities of the exporters, manufacturer-exporters and manufacturers producing goods for export to the international markets. There is also a subgroup program of this class only specializes to fund exporter Small and Medium Enterprises' (SME's) and SME manufacturers of export goods.

In accordance with the Pre-shipment Export Credit program, short-dated financial inquiries of the exporters are met in the pre-shipment period, through intermediating banks while in the Post-shipment Rediscount credit program, the institution discounts export receivables of the enterprises and meet the financial needs in the period after the shipment which is created to support developing companies' competitive shots by boosting their future sales opportunities and enable to expand new foreign markets by purging the account receivables from various risks of trade and political reasons (Exim Bank, May 10).

Many different forms of credits are available in medium and long term export credits section and summarized within several main headings:

- Credits Programs for Export-Oriented Investment
- Credits Programs for Export-Oriented Working Capital

- Export Receivables Discounting Program
- Trademark Credits
- EIB-Funded Investment Loan
- Ship-Building Finance and Guarantee Program
- International Stores Investment Credits Program
- Specific Export Credits Program
- Leasing Companies Credits Program

(Exim-Bank, May 10)

In credits in the scope of foreign exchange earning services category, relevant financial credits are delivered to boost the export volumes by supporting different sectors. Major credits are listed as:

- Credit Programs for Tourism Marketing
- Credit Programs for International Transportation Marketing
- Participating to Overseas Trade Fairs Credit Program
- Credit Program for Foreign Currency Earning Services
- Foreign Construction Services Bridge Financing
- Letter of Guarantee Program for Overseas Contractors’ Service

(Exim Bank, May 10).

CHAPTER THREE

GOVERNMENT INCENTIVES AND EXPORT PERFORMANCE RELATION: A META-ANALYTIC REVIEW

The aim of this study is to determine the effect of incentives given to Turkish companies on their export performance in Turkey. Especially after 1990s researchers in international trade made various research on government aid and export performance of Turkish companies. These topics became popular by the effect of "export based growth" policy of Turkish state. Those were the years government supports and beginning early export efforts of Turkish companies. More than one hundred research could easily be found by just tracking the key words export performance and government incentives with the moderation and mediation of various variables. So, the main purpose of this research is to find a more accurate and clear result by combining these studies in literature made on Turkish companies between 1990-2019. One of the best methods to combine and summarize data is determined as meta-analysis method in research methods literature. The main purpose of the meta-analysis method is to find a clear result by combining the available data from the previous research. In this study, studies examining the effects of state incentives on export performance have been combined by following the meta-analysis process using CMA software. We expect that more accurate results will be reached by this study, since the studies included to analysis comes from different companies at different regions and time periods.

3.1. META-ANALYSIS METHOD & APPLICATION

The concept of meta-analysis was first introduced in the literature by Gene Glass in 1976. Glass (1976: 3) stated that he used the approach in his study to apply statistical analysis by combining individual studies. Meta-analysis is defined as combining the results of multiple studies and conducting statistical analysis of the research findings (Akgöz et al., 2004: 107). Card (2015: 9) mentioned that the technique has been very valuable due to combination practice of several studies and it entirely contributes to the science progress. The meta-analysis approach has started to involve in social science researches recently and is becoming more common.

There should be more than one study in the process and each study should be reporting the measurements expected to some degree of error (Wikipedia: 2020). Studying with a wide range of previous papers provides the option of drawing a conclusion and a more systematical assessment. Moreover, this study design enables to get a broader perspective of the results. Meta-analysis studies are also seen as an alternative to literature reviews. More comprehensive studies are still necessary although there have been numerous papers presented in the literature; we should consider that more studies conducted on the same subject can result in more precise estimations and a variety of research outcomes.

The benefits and effects of meta-analysis are summarized by Grewal's et al. (2018: 18) as follows:

- Testing the reliability of a discovery,
- Assist in resolving conflicting results,
- Defining research design issues,
- Guiding future studies,
- Allows comparison and consolidation of study results,
- Determines the consistency of study results,
- Explain the differences of effects,
- Creating the limits of knowledge in a research area.

The literature review shows that meta-analysis studies are applied mostly in the fields of Medicine, Biochemistry, Genetics and Molecular Biology, Psychology, Agricultural and Biological Sciences, Neuroscience, Pharmacology, Toxicology and Pharmaceutics, Nursing and Social Sciences. The data presented in figure 8 confirms this hypothesis and it represents the numbers of meta-analysis publications delivered in the last decade in Scopus Index. In the field of social sciences, the quantity of meta-analysis studies, which was only 98 in 2000, rose gradual1y to 1140 in 2019. However, the increase is quite slow over years, it is becoming more widespread in the field of social sciences. Researchers have started to use this technique in social sciences very recently compared to other science studies.

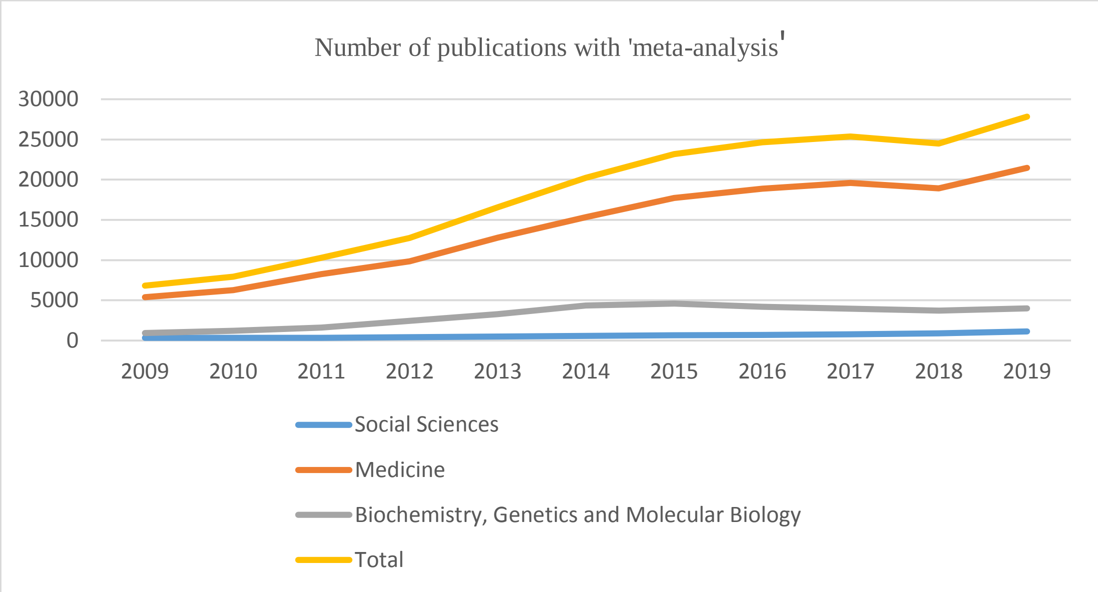

Figure 8: Scopus Search for Number of Publications with 'Meta-Analysis' in Title, Abstract and Keywords.

Source: Created by using Scopus (https://www.scopus.com)

Figure 9 shows the number of meta-analysis publications made in the last decade across countries. The highest number of meta-analysis studies applied in United States, China and United Kingdom. The analysis conducted in 2019 is 7126 6855 and 4059 units respectively. In contrast the number of meta-analysis studies conducted in Turkey in 2019 is only 194 units.

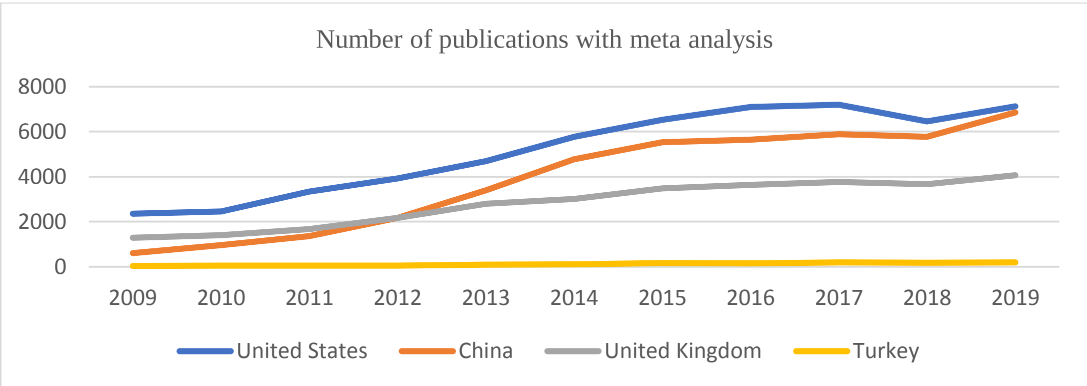

Figure 9: Scopus Search for Number of Publications with 'Meta-Analysis' in Title, Abstract and Keywords by Country

Source: Created by using Scopus (https://www.scopus.com)

Another diagram representing meta-analysis studies applied in Turkey across various research fields is shown in Figure 10.

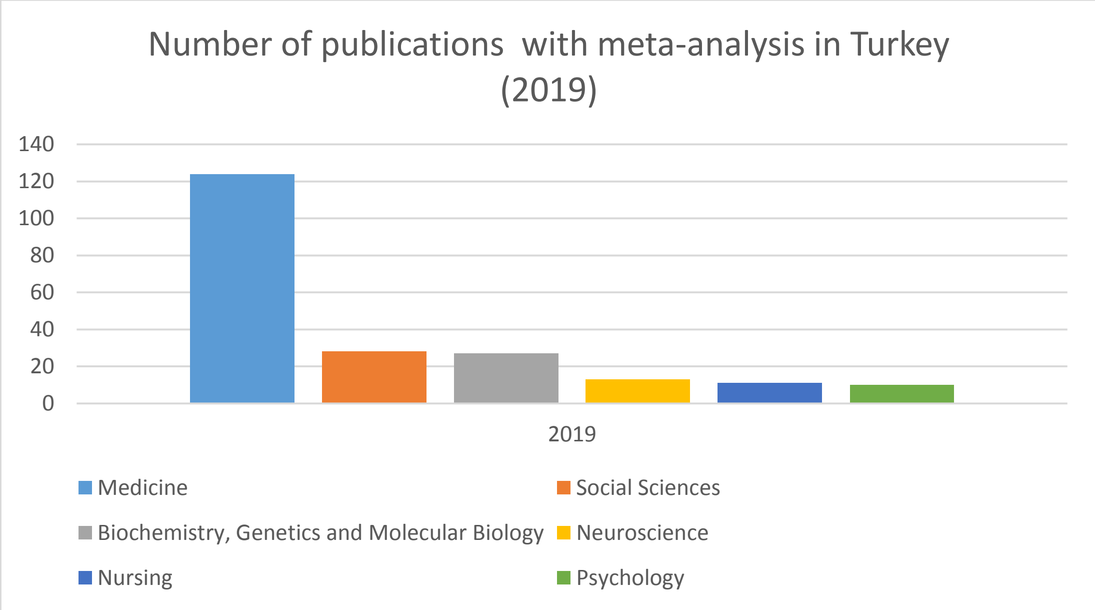

Figure 10: Results of a Scopus Search for 'Meta-Analysis' in Title, Abstract and Keywords in Turkey

Source: Created by using Scopus (https://www.scopus.com)

As seen in the Figure 10, the majority part of the meta-analysis studies in Turkey in 2019 were conducted in the field of medicine, social sciences and biochemistry. In 2019, 124 studies were carried out in the field of medicine. The number of studies related to social sciences is 28 and 27 for chemistry.

3.2 RESEARCH METHODOLOGY

There exists a considerable body of literature on incentives and supports provided by the Turkish government. Despite decades of research about different types of incentives, their effects and export performance, no study to date has conducted a meta-analysis covering all studies done for Turkish companies. To fill this literature gap, present study is performed. Meta-analysis is an effective technique to combine and consolidate the previous research to come up with an easier and summary understanding of the relations of variables and constructs.

While many previous researches on Turkish companies demonstrates the positive relationship between export performance and government incentives (e.g. Yalçın, 2015; Ünnü, 2009; Tekin & Nas, 2017; Danışman & Sökmen, 2007; Maden et al., 2014; Çakıt & Özerhan, 2018; Apan & İslamoğlu, 2017; Eroğlu & Yılmaz, 2015; Türko & Yellice, 2017; Durmuşoğlu et al., 2012; Öztürk, 2006; Çolak et al., 2014; Çetin, 2016; Kuşanaç, 2018; Akbaş, 2019; Tekin, 2016; Sökmen, 2006; Sağlam, 2019; Parlakgül, 2016; Nayır, 2008; Haliloğlu, 2008; Kırıcı, 2019; Astarlıoğlu, 2017), a significant amount of studies declare negative correlation instead (e.g. Maden et al., 2014; Akçelik, 2016; Taşpınar, 2017; Uzay & Uzay, 2004; Çetin & Gedik, 2017). The theory of negative affecting on export performance may also be related to the firms' inabilities to increase their export performance due to the current economic and market situations. However; Aknur (2019: 150) studied with companies from Kayseri to explore the discussion and she found that the incentives and subsidies provided by the state have no effect on exports.

The main focus of this study is investigating following challenging questions:

RQ1 Is there a relationship between government incentives and firms' overall export performance?

RQ2 Does the relationship between export performance and government incentives vary according to the measure of export performance?

In this statistical analysis, firms' export performance measurement is assessed in two groups; financial and non-financial.

Incentive variables include;

- Fair Participation Support
- Export Credits
- Market Research and Market Access Support
- Promoting the Development of International Competitiveness
- Investment Incentives
- Design Support

- Branding and Turquality Support
- General Incentives

As indicated above in literature review especially after 1990s, there are many research findings related to the incentives and export performance of Turkish exporters. Now, with this data it could be possible to say a word related to Turkish support policy and the export performance of the users of that support. The results of this meta-analysis would let us to comment on the national support policy. Accordingly to reach that aim, the following hypotheses are identified:

H1: There is a positive relationship between government incentives/supports and export financial performance.

H2: There is a positive relationship between government incentives/supports and export non-financial performance.

H3: There is a positive relationship between government incentives/supports and overall export performance.

Based on the literature on this area imposed on local companies, our research model is shaped as follows:

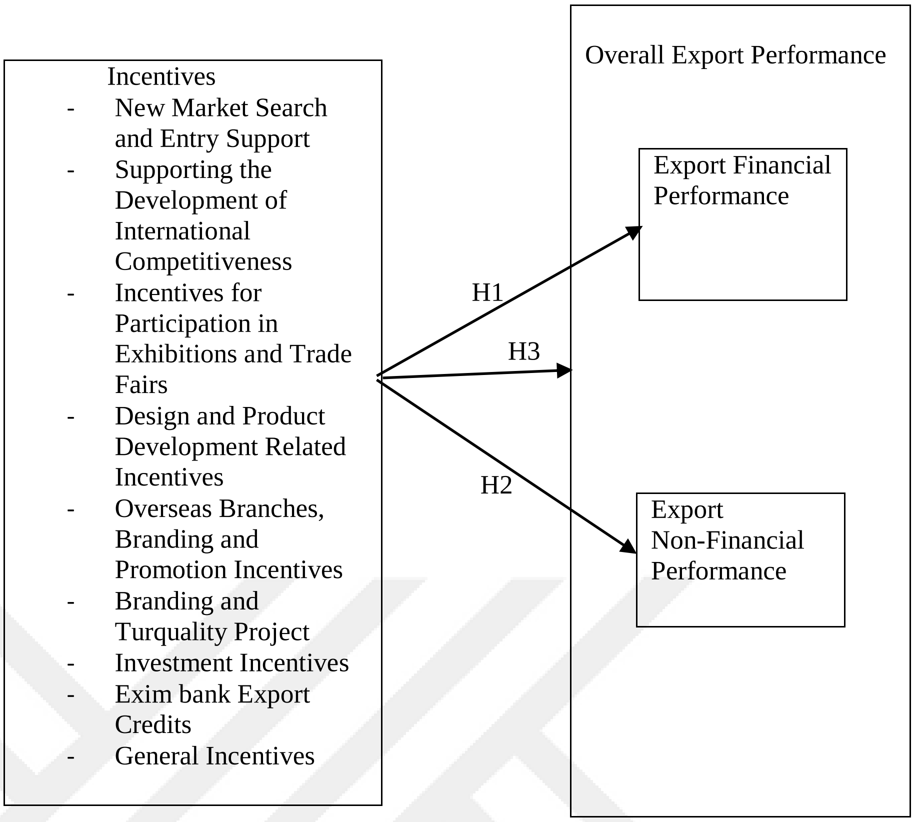

Figure 11: Research Model

The effects of government incentives on the export financial performance, export non-financial performance and overall export performance of firms are investigated. Incentives are collected from the previous research data.

3.3. SEARCH CRITERIA FOR META-ANALYSIS

Since the incentives and supports of the states differ from each other, this analysis is conducted using domestic studies which covering the incentives provided to Turkish companies. A systematic search in several databases is performed to find out the most suitable scientific studies. Then adequate key data extraction is made and selected the relevant keywords carefully. Identified keywords are; export performance, export incentives, export supports, government supports, government incentives, state aids, subsidies and Turkey.

Export performance measurement criteria included in our meta-analysis study is the average export performances of the companies in the last 5 years, export satisfaction, export density, export amounts, export growth, export rate, first time exports, increase in the number of export countries, export rate of the products produced, export revenue growth, overall export performance, non-economic export performance, export sales / total sales, market share, change in exports, intensity, last 3 years export sales volume and general financial satisfaction.

Similarly, different types of government incentives involve the research consisting of supporting the development of international competitiveness, incentives for participation in exhibitions and trade fairs, Exim bank export credits, new market search and entry support, investment incentives, branding and turquality project incentives, design and product development related incentives and general incentives.

3.4. SAMPLE SELECTION PROCESS

In order to find the relevant literature addressing the relationship between export incentives and export performance within Turkey, Google Academic search engine and Dokuz Eylül University library search page have been used basically. Keywords search is performed using the engines of Ulakbim, Asos Index, Sobiad, Elsevier, Emerald and Wiley. In addition, high-impact research reports and thesis examining the relationship between export performance and incentives are searched through the Council of Higher Education Thesis Center (YÖK Tez Tarama) tool.

This meta-analysis study covers thesis and articles. Pearson correlation coefficients (r) are used in analysis. According to Lipsey and Wilson’s (2001) approach, equivalent r (transformed from t, or $\chi 2$), converted to r coefficient (e.g. King et al., 2004; Grinstein, 2008) through Campbell Collaboration effect size calculator is used in the present meta-analysis.

In accordance with multiple outcomes from single studies approach of Grewal's et al. (2018: 18), if there is more than one correlation in a study, each result is included in the analysis separately. (e.g. Orsingher et al. 2010, Bıçakcıoğlu-Peynirci et al., 2019). In this sense, this meta-analysis study was created using 50 correlations from 22 individual studies. In total, 5316 company cases were analyzed.

Within the scope of the research, at first stage, huge amount of articles and academic thesis were examined. As a consequence, 76 studies have been found suitable for meta-analysis. At the last stage, based on the correlation coefficients and other values presented by these studies, we decided to include 22 of them into the study (n=22). In some articles, direct export incentive variable was not used but export incentives are included, defined by a more general expression. Therefore, these studies were removed from the present study. (e.g. Anil et al., 2016)

Thesis and articles examined here cover the years between 2006 and 2019. The effects of incentives on export performance were evaluated in three categories; financial, nonfinancial and overall performance. (Katsikeas et al., 2000: 498).

The correlations of the examined studies were analyzed and significant correlation coefficients selected were used (i.e. the r-family of effect sizes). Individual correlation coefficients in the studies were divided by the square root of reliabilities (Cronbach's Alpha) and corrected correlations were obtained (e.g. Hunter and Schmidt, 2004; Bıçakcıoğlu-Peynirci et al., 2019). When the reliability was not reported by an individual study, mean reliability was used (e.g. Bıçakcıoğlu-Peynirci et al., 2019; Kirca et al., 2005). The reliability-corrected correlations were converted into Fisher’s z-coefficients, which were averaged and then re-transformed to the correlation coefficients (e.g. Bıçakcıoğlu-Peynirci et al., 2019; Grinstein, 2008).

The Comprehensive Meta-Analysis software program delivers 2 methods to conceptualize the study which are fixed and random effects models. The differences between these two models are widely discussed in the literature. (e.g. Hunter and Schmidt, 2004, Field and Gillett, 2010). Since Field and Gillett's (2010: 674) approach of using the random effect model for most situations, the results of applying random effects models to fixed data are much less severe than the other way, it allows generalization inferences beyond the studies used in meta-analysis, so we preferred to perform using a random-effects statistical model. Furthermore, since there may exist differences between the true effect sizes based on the studies and where effect size is an estimate of the mean of a distribution of true effects, it will be more convenient to use random effects model (Borenstein et al., 2010: 109).

In this study, Comprehensive Meta-Analysis (version 3) software program was used for meta-analysis of selected pertinent studies. The list of studies conducted with Turkish companies and included in our meta-analysis study is shown in table 6 below.

Table 6: The List of Studies Used in the Scope of Meta-Analysis

Author	Study Name	Export Incentive Type	Export Performance Type
Gülşah Yalçın (2015)	Türkiye'de ihracatın teşvik ve geliştirilmesi araçlarından faydalanan işletmeler ile faydalanmayan işletmeler arasındaki ihracat performansının karşılaştırılması: Konya 'da imalat sektöründe ampirik bir çalışma	Incentives for participation in exhibitions and trade fairs Exim bank export credits New market search and entry support Supporting the development of international competitiveness Investment incentives Branding and turquality project incentives	Average export performance of the last 5 years
Gökhan Ünnü (2009)	Dış pazarlara açılmada markalaşmanın önemi: turquality®'nin ihracat performansına etkileri	Branding and turquality project incentives	Export satisfaction
Erol Tekin and Tülay İlhan Nas (2017)	Firma ve üst düzey yönetici özelliklerinin Türkiye'de faaliyette bulunan Kobi'lerin ihracat performansı üzerindeki etkisi	General incentives	Export satisfaction
Ali Danışman and Ahmet Gökhan Sökmen (2007)	Girişimci özellikleri ve firma niteliklerinin ihracat performansina etkisi: Kobi'ler üzerinde bir araştirma	General incentives	Export satisfaction Export density
Selen Işık Maden, Murat Ali Dulupçu and Onur Sungur (2014)	Kobi desteklerinin istihdam büyümesine etkisi: Isparta ve Burdur örneği	New market search and entry support Incentives for participation in exhibitions and trade fairs Investment incentives Design and product development related incentives	Export of the company

Gökçen Türk Çakıt and Yıldız Özerhan (2018)	Pazar araştırması ve pazara giriş desteği kapsamında sektörel ticaret heyetlerinin işletmelerin ihracat performanslarına etkisi	Supporting the development of international competitiveness	Export growth
Mehmet Apan and Mehmet İslamoğlu (2017)	Kobi kredileri ile ihracat ve faiz oranı arasındaki nedensellik ilişkisinin ampirik analizi	Exim bank export credits	Export rate
Gözde Eroğlu and Kadri Gökhan Yılmaz (2015)	Devlet destekli ihracatı geliştirme programlarının Kobi'lere etkisi: uluslararası rekabeti geliştirme projelerinin değerlendirilmesi	Supporting the development of international competitiveness	Begin exporting Increase in the number of export countries
Esra Sena Türko and Berrak Yellice (2017)	İhracat yapmak yada yapmamak... ihracat kararında belirsizliğe tolerans: Bursa'da tekstil endüstrisinde bir uygulama	General incentives Supporting the development of international competitiveness Investment incentives	Export rate of the products produced
Tülay Yazar Öztürk (2006)	İhracat teşvik aracı olarak Exim bank ihracat kredilerinin ihracata etkisinin sektör bazında incelenmesi	Exim bank export credits	Export revenue growth
Mehmet Çolak, Burcu Engin and Tahsin Çetin (2014)	Factors that determine the export issues in the furniture industry	General incentives	Export revenue growth
Kerim Çetin (2016)	İnovasyonun ihracat performansına etkisi: Karaman ili örneği	Investment incentives	Export satisfaction
Işil Kuşanaç (2018)	İhracata yönelik devlet teşvik ve desteklerinin ihracat performansı ve uluslararasılaşma düzeyi üzerine etkisi	New market search and entry support Incentives for participation in exhibitions and trade fairs Design and product development Related incentives General incentives	Export performance
Gülseren Akbaş (2019)	Dış pazarlara girişte markalaşmanın önemi ve turquality'nin ihracat	Branding and turquality project incentives	Export performance

	performansına olan etkilerinin incelenmesi		
Erol Tekin (2016)	Firma ve üst düzey yönetici özelliklerinin Kobi'lerin ihracat performansı üzerindeki etkisi: TİM 1000 örneği	General incentives	Export financial performance Export nonfinancial performance
Ahmet Gökhan Sökmen (2006)	Firma kaynakları, ihracat stratejileri ve uluslararasılaşma derecesi: küçük ve orta boy işletmeler üzerine bir araştırma	General incentives	Increase in the number of export countries Export satisfaction Market share Change in export
Mehmet Sağlam (2019)	Uluslararasi pazarlama karması stratejilerinin ve Porter'in elmas modeli boyutlarının ihracatçı firmalarin performanslarıyla ilişkisinin belirlenmesine yönelik bir araştırma	General incentives	Export performance
Murat Parlakgül (2016)	Antecedents of export performance: the case of the Turkish textile and apparel industry	Exim bank export credits	Export intensity
Bade Akçelik (2016)	İhracat performansının modellenmesi: Türkiye örneği	General incentives	Last 3 years export sales volume
Dilek Zamantılı Nayır (2008)	Türk Kobilerinde ihracat: performans ve teşvik programlarının etkisi	General incentives	General financial satisfaction
Elif Haliloğlu (2008)	Marka kavramı ve küresel markalar yaratmada turquality'nin önemi üzerine bir araştırma	Branding and turquality project incentives	Export growth
Aybüke Kırıcı (2019)	Kobi'lerin ihracat sorunları ve devlet destekleri: Kahramanmaraş örneği	- General incentives	Last 5 years export performance

As we mentioned in Chapter 2, regarding the measurement of export performance in the literature, there is not just one common method in the literature. Different researchers have created different models. When we examine financial and nonfinancial measurement methods in particular, we may see that some researchers evaluate a data financially while another researcher evaluates it non-financially. Besides in some studies, financial or non-financial distinction of the measurement methods cannot be made. In order to clarify this issue, the pertinent thesis and articles were read and analyzed. In a meta-analysis study, the general outcome relies on the researchers' priorities. This result should be transparent and not doubtful. Accordingly, the effect of incentives on total export performance was analyzed by hypothesis 3. In this direction, a net result was given.

3.5. RESULTS

Several analyses have been conducted with meta-analysis. Firstly, the overall relations between incentives and performance has been calculated. Meta-analysis results for hypotheses are given in table 7.

Table 7: Meta-analysis results for hypotheses

	Total effect	Effect size (corrected r)	SE	95% confidence interval of r		p-value
H1: incentives → export financial performance	35	0,446	0,053	0,324	0,554	0,000
H2: incentives → export nonfinancial performance	15	0,319	0,045	0,164	0,457	0,000
H3: incentives → overall export performance	50	0,408	0,039	0,31	0,497	0,000

Although there are different approaches to the evaluation of meta-analysis results in the literature, the Cohen's approach was followed in this study, similar to the study of Bıçakcıoğlu-Peynirci et al., (2019). For $r \leq 0.1$, correlation effect sizes (r) represent the weak relationship. For $0,1<r<0,3$, it represents a medium degree relationship and for $r>0,3$, it represents a strong relationship (Bıçakcıoğlu-Peynirci et al., 2019; Cohen & Cohen, 1983).

Meta-analysis results demonstrate that there is a strong positive relationship between the incentives and the financial export performance of firms, providing full support for hypothesis 1 (r=0,446). Similarly, a strong positive relationship was found between incentives and firms' non-financial export performances. Thus, we found full support for hypothesis 2 (r=0,319). The main subject of our study was tested by hypothesis 3. Analyzing 5316 company cases, 22 different studies and 50 correlations, we revealed a very strong link between general incentives and the firms' overall export performance. Hypothesis 3 was supported (r=0,408).

Although our hypotheses were supported by strong effect sizes, from the knowledge and arguments we obtained from our literature review, the incentives have a stronger impact on export performance. Studies on companies have been carried out in different years and in different economic situations. The studies conducted during the times of change in economic policies or in the periods when the relations between the countries are damaged may show this effect less. These low effects of incentives on export performance may be due to the firms' refraining from exporting or not wanting to increase their export performance during these periods.

Second phase of the analysis is conducted in order to provide more detailed information, the effects of the incentive types on export performance are shown in Table 8. Within this study one of our aim is to understand which incentives are more effective for Turkish companies. Providing this information for policy makers and officers will help to improve operations on these incentives and will improve the export operations effectiveness.

Table 8: The Effect of Incentive Types on Export Performance

	Total effect	Effect size (corrected r)	SE	95% confidence interval of r		p-value
Design and product development related incentives X export performance	4	0,109	0,023	-0,056	0,268	0,002
Exim bank export credits X export performance	4	0,563	0,465	-0,071	0,873	0,002
Incentives for participation in exhibitions and trade fairs X export performance	3	0,369	0,019	0,231	0,493	0,248
New market search and entry support X export performance	6	0,331	0,061	0,099	0,528	0,002
Supporting the development of international competitiveness X export performance	8	0,644	0,123	0,425	0,791	0,002
Branding and turquality project incentives X export performance	4	0,705	0,060	0,543	0,817	0,112
Investment incentives X export performance	5	0,311	0,009	0,224	0,393	0,332

Table 8 gives us a precious information about the effects of various incentives. Except Design and product development incentives all of the supports have a strong impact on performance.

3.6. LIMITATIONS AND FUTURE RESEARCH

Limitations of this research can be listed as follows; 1) In the literature, the variables defining export performance varies related to subjective perceptions of researchers (e.g some researchers evaluate a performance data financially while another researcher evaluates it non-financially). So, the future research can be focused on the determination of the proper variables. 2) The number of the studies included in meta-analysis was reduced to 22 studies. Although this is not a limitation to implement meta-analysis, the larger sample coming from international markets would show a clearer summarization of research on export performance and government incentives. This study is conducted in Turkey for Turkish companies. We recommend to replicate the same research for international data. 3) Many studies included in the population do not provide advanced statistical analysis (e.g. only frequencies included) which limits our research to go further on these studies.

The main recommendation of this research is; meta-analysis is one of the most efficient and effective analysis method in order to understand and combine fractioned pieces of knowledge. Especially in Turkish foreign trade literature meta-analysis can be repeated for various research areas as entrepreneurship, innovation, strategies, supply chain management, product design etc. This kind of meta analytic results show a clearer way to the future researchers on the topic. Future meta-analysis studies should further develop and confirm these initial findings by involving new research papers.

CONCLUSION

The aim of this study is to consolidate the latest data on the relationship between incentives and export performance in Turkish exporting companies. As a result, it has been found a strong positive relationship (r=0,446) between the incentives and the financial export performance of firms. Similarly, a strong positive relationship (r=0,319) was found between incentives and firms' non-financial export performances. Analyzing 5316 company cases, 22 different studies and 50 correlations, we revealed a very strong link (r=0,408). between general incentives and the firms' overall export performance. Meta analytic results show a clearer way to the future researchers on the topic. Future meta-analysis studies should further develop and confirm these initial findings by involving new research papers. This study is conducted in Turkey for Turkish companies. We recommend to replicate the same research for international data.

It can be clearly seen that incentives creates a financial export performance for the benefiting companies. Nonfinancial export performance criteria as new market export is also a very important challenge for improving export success. Authorities can increase firms' non-financial export performance by introducing new incentives or expanding existing incentives to make it easier for firms to find new markets. In addition, if non-exporting firms and new entrepreneurs are encouraged to export, firm satisfaction will increase. This will lead to an increase in non-financial export performance of companies.

It is concluded at Table 8 that the most effective incentive on the export performance of companies among the government incentives is Branding and Turquality Project Incentive (r=0,705). The importance of this incentive, which was created in order to make Turkish companies and brands competitive globally, is remarkable for companies. Especially in recent years, more companies want to benefit from this support and more empirical studies on this support have been performed in the literature. Similarly, Supporting the Development of International Competitiveness is another support that appears to have very strong effects on export performance of firms (r=0,644). Trainings, seminars, sectoral organizations, bringing companies together with the delegations and the support of their projects significantly increase the performance of the companies. In this study, it was also revealed that export loans are a very strong support to increase the export performance of the companies (r=0,563). In addition to the satisfaction of the companies from this support, they may have some more demands regarding short and long term loans. We think that further investigations are necessary to validate the kinds of conclusions that can be drawn from this study and could prove quite beneficial to the companies, authorities and the literature. A further novel finding is that incentives for Participation in Exhibitions and Trade Fairs (r=0,369), New Market Search and Entry Support (r=0,331) and Investment Incentives supports (r=0,311) have strong effects to boost the export performance of companies. More informed firms regarding the supports and easier access to the incentives, would perform more dramatic increases in the export performances. Therefore, future research should be conducted for the companies who did not use incentives those are proved as efficient for export success. Our meta-analysis study provides evidence for that, Design and Product Development Related Incentives have a moderate positive effect on export performance of the companies (r=0,109). This moderate effect shows us that there can be a problem both in the operations of the support and the production infrastructure of the companies. This finding can be a general outcome to be used by policy makers to improve the operations under this support and/or a warning for companies to work more for design and development issues.

The study aimed to create a valuable resource for policy makers, researchers, government officials and the businesses to benefit in export performance area. These unique results can be thought as an important bridge between the academic studies, the business world and the policy makers. For example in the study it has been found that design and product development incentives has the smallest effect means either KOSGEB, TIM or Ministry of Trade might impose more effort on design issues. As another example Turquality incentives have the largest effect on export performance of firms. So, the extend and coverage of Turquality can be enlarged to a larger group of selected companies and entrepreneurs.

Turkey, following the export based growth policy as the foreign trade regime for the last thirty years, has accumulated a large experience and practice in foreign trade. Companies showed an incredible export performance during that period. Within the study it has been clearly shown that government incentives creates an important effect on this performance. There is still lots of research area for researchers to combine and analyze the accumulated knowledge on international trade of Turkey to show the path to successful export performance.

REFERENCES

Aaby, N. E., & Slater, S. F. (1989). Management influences on export performance: a review of the empirical literature 1978-88. *International marketing review*, *6*(4), 7-26.

Açıkgöz, Ö., & Özkan, B. (2009). 1929 Dünya Ekonomik Buhranı ve Türkiye Ekonomisine Etkileri. *Mevzuat Dergisi*, (s 136).

Akbaş, G. (2019). *Dış pazarlara girişte markalaşmanın önemi ve Turquality'nin ihracat performansına olan etkilerinin incelenmesi*. Yüksek Lisans Tezi, İstanbul Ticaret Üniversitesi Diş Ticaret Enstitüsü.

Akçelik, B. (2016). *İhracat performansının modellenmesi: Türkiye örneği*. Yüksek lisans tezi. Yaşar Üniversitesi, Sosyal Bilimler Enstitüsü.

Akgöz, S., Ercan, İ., & İsmet, K. A. N. (2004). Meta-analizi. *Uludağ Üniversitesi Tıp Fakültesi Dergisi*, *30*(2), 107-112.

Aknur, N. (2019). *İhracata Yönelik Devlet Destek Ve Teşviklerinin Kobilere Etkisi: Kayseri Örneği* Yüksek lisans tezi, Niğde Ömer Halisdemir Üniversitesi Sosyal Bilimler Enstitüsü.

Albaum, G., Strandskov, J., & Duerr, E. (1998). International Marketing and Export Management, Essex, England

Altıntaş, M. H., Tokol, T., & Harcar, T. (2007). The effects of export barriers on perceived export performance. *EuroMed Journal of Business*.

Altuntaş, G., Sözüer, A., & Semercıöz, F. (2015). Uluslararası girişimcilik ile ihracat pazar performansı arasındaki ilişki: Türkiye'deki ihracatçı işletmeler örneği. *Doğuş Üniversitesi Dergisi*, *16*(1), 65-78.

Anil, N. K., Shoham, A., & Pfajfar, G. (2016). How export barriers, motives, and advantages impact export performance in developing countries. *International Journal of Export Marketing*, *1*(2), 117-141.

Apan, M., & İslamoğlu, M. (2017). KOBİ kredileri ile ihracat ve faiz oranı arasındaki nedensellik ilişkisinin ampirik analizi. *Itobiad: Journal of the Human & Social Science Researches*, *6*(5).

Astarlıoğlu, M. (2017). Yerel piyasa koşullarının ihracat performansı üzerine etkileri: Hollanda ve Türkiye'deki KOBİler üzerine kantitatif bir çalışma. *Hacettepe Üniversitesi Iktisadi ve Idari Bilimler Fakültesi Dergisi*, *35*(3).

Ates, H., & Sen, A. (1999). Export performance of agroindustry firms: The case of Turkey. *Journal of International Food & Agribusiness Marketing*, *10*(1), 71-87.

Axinn, C. N. (1988). Export performance: do managerial perceptions make a difference?. *International Marketing Review*.

Ayan, T. Y., & Percin, S. (2005). A structural analysis of the determinants of export performance: Evidence from Turkey. *Innovative Marketing*, *1*(2), 106-120.

Bağırıcı, Ö. B. (2019). *E-ticaretin ve dolaylı ihracatın Türkiye mermer sektörü ihracat stratejilerine etkisi: Afyonkarahisar ili örneği*. Yüksek lisans tezi, Çankaya Üniversitesi Sosyal Bilimler Enstitüsü.

Baldauf, A., Cravens, D. W., & Wagner, U. (2000). Examining determinants of export performance in small open economies. *Journal of World Business*, *35*(1), 61-79.

Beleska-Spasova, E. (2014). Determinants and measures of export performance–comprehensive literature review. *Journal of Contemporary Economic and Business Issues*, *1*(1), 63-74.

Bhagwati, J. (2004). *In defense of globalization: With a new afterword.* Oxford University Press.

Bıçakcıoğlu-Peynirci, N., Hizarci-Payne, A. K., Özgen, Ö., & Madran, C. (2019). Innovation and export performance: a meta-analytic review and theoretical integration. *European Journal of Innovation Management*.

Bilkey, W. J. (1978). An attempted integration of the literature on the export behavior of firms. *Journal of international Business studies*, *9*(1), 33-46.

Bilkey, W. J. (1982). Variables associated with export profitability. *Journal of International Business Studies*, 13(2), 39-55.

Borenstein, M., Hedges, L. V., Higgins, J. P., & Rothstein, H. R. (2010). A basic introduction to fixed- effect and random- effects models for meta- analysis. *Research Synthesis Methods*, *1*(2), 97-111.

Boughner, D. S., de Gorter, H., & Sheldon, I. M. (2000). The economics of two-tier tariff-rate import quotas in agriculture. *Agricultural and Resource Economics Review*, *29*(1), 58-69.

Campbell Colloboration, (2020, April 20). *Practical meta-analysis effect size calculator*. https://campbellcollaboration.org/escalc/html/EffectSizeCalculator-R4.php

Card, N. A. (2015). *Applied meta-analysis for social science research*. Guilford Publications.

Cavusgil, S. T. (1984). Organizational characteristics associated with export activity. *Journal of Management Studies*, *21*(1), 3-22.

Cavusgil, S. T., & Nevin, J. R. (1981). Internal determinants of export marketing behavior: An empirical investigation. *Journal of marketing Research*, *18*(1), 114-119.

Cavusgil, S. T., & Zou, S. (1994). Marketing strategy-performance relationship: an investigation of the empirical link in export market ventures. *Journal of marketing*, *58*(1), 1-21.

Cavusgil, S. T., Zou, S., & Naidu, G. M. (1993). Product and promotion adaptation in export ventures: an empirical investigation. *Journal of International Business Studies*, *24*(3), 479-506.

Christensen, C. H., Da Rocha, A., & Gertner, R. K. (1987). An empirical investigation of the factors influencing exporting success of Brazilian firms. *Journal of International Business Studies, 18*(3), 61-77.

Cohen, J. and Cohen, P. (1983), *Applied Multiple Regression/correlation for the Behavioral Sciences*, Lawrence Earlbaum, Psychology Press, Hillsdale, NJ.

Combs, J. G., & Ketchen Jr, D. J. (1999). Can capital scarcity help agency theory explain franchising? Revisiting the capital scarcity hypothesis. *Academy of Management Journal*, *42*(2), 196-207.

Cooper, R. G., & Kleinschmidt, E. J. (1985). The impact of export strategy on export sales performance. *Journal of international business studies*, *16*(1), 37-55.

Coughlin, C. C., Chrystal, K. A., & Wood, G. E. (2000). Protectionist trade policies: A survey of theory, evidence, and rationale. *International political economy: perspectives on global power and wealth*, *3*.

Czinkota, M. R. (2002). Export promotion: a framework for finding opportunity in change. *Thunderbird international business review*, *44*(3), 315-324.

Czinkota, M. R., & Johnston, W. J. (1983). Exporting: does sales volume make a difference? *Journal of International Business Studies*, *14*(1), 147-153.

Çakıt, G. T., & Özerhan, Y. (2018). The impact of sectoral trade delegations on firms' export performances within the scope of market research and market entry support. *Bankacılık ve Finansal Araştırmalar Dergisi*, *5*(1), 1-18.

Çetin, K. (2016). *İnovasyonun İhracat Performansına Etkisi: Karaman İli Örneği*. Yüksek Lisans Tezi, KTO Karatay Üniversitesi Sosyal Bilimler Enstitüsü.

Çetin, K., & Gedik, H. (2017). İnovasyon ve ihracat performansı ilişkisi: Karaman örneği. *Uluslararası İktisadi ve İdari İncelemeler Dergisi*, 109-126.

Çolak, M., Engin, B., & Çetin, T. (2014). Factors that determine the export issues in the furniture industry. International Journal of Innovative Research in Education, 61-71.

Çütcü, İ., & Çelik, M. (2016). İnovasyonun tekstil ihracatına etkisi: Güneydoğu Anadolu bölgesi uygulaması. *Gazi Üniversitesi Sosyal Bilimler Dergisi*, *3*(5), 15-42.

Danışman, A., & Sökmen, A. G. (2007). Girişimci özellikleri ve firma niteliklerinin ihracat performansına etkisi: KOBİ'ler üzerinde bir araştırma. *Çukurova Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, *16*(1), 213-230.

Dean, M., & Sebastia-Barriel, M. (2004). Why has world trade grown faster than world output? *Bank of England. Quarterly Bulletin*, *44*(3), 310.

Dhanaraj, C., & Beamish, P. W. (2003). A resource- based approach to the study of export performance. *Journal of small business management*, *41*(3), 242-261.

Diamantopoulos, A. (1999). Viewpoint–export performance measurement: reflective versus formative indicators. *International marketing review*.

Diamantopoulos, A., & Kakkos, N. (2007). Managerial assessments of export performance: Conceptual framework and empirical illustration. *Journal of International Marketing*, *15*(3), 1-31.

Dicken, P. (2003). *Global shift: Reshaping the global economic map in the 21st century*. Sage.

Dominguez, L. V., & Sequeira, C. G. (1993). Determinants of LDC exporters' performance: A cross-national study. *Journal of International Business Studies*, *24*(1), 19-40.

Durmuşoğlu, S. S., Apfelthaler, G., Nayir, D. Z., Alvarez, R., & Mughan, T. (2012). The effect of government-designed export promotion service use on small and medium-sized enterprise goal achievement: A multidimensional view of export performance. *Industrial marketing management*, *41*(4), 680-691.

Erdoğan, E., & Ataklı, R. (2012). Investment incentives and FDI in Turkey: The incentives package after the 2008 global crisis. *Procedia-Social and Behavioral Sciences*, *58*, 1183-1192.

Eroğlu, G., & Yılmaz, K. G. (2015). Devlet destekli ihracati geliştirme programlarının KOBİ'lere etkisi: Uluslararasi rekabeti geliştirme projelerinin değerlendirilmesi. *Gazi Universitesi Iktisadi ve Idari Bilimler Fakultesi Dergisi*, *17*(2), 137.

Ertekin, M. S., & Kutlu, E. (2000). 1980 sonrası dönemde Türkiye dış ticaretinin genel bir analizi. *Anadolu Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, *16*(1), 223-254.

Exim bank. (2020, May). Export credit bank of turkey. https://www.eximbank.gov.tr/tr/urun-ve-hizmetlerimiz/krediler#kisa-vadeli-ihracat-kredileri

Evangelista, F. U. (1994). Export performance and its determinants: some empirical evidence from Australian manufacturing firms. *Advances in International Marketing*, *6*(1), 207-229.

Field, A. P., & Gillett, R. (2010). How to do a meta- analysis. *British Journal of Mathematical and Statistical Psychology*, *63*(3), 665-694.

Fouda, R. A. N. (2012). Protectionism & Free Trade: A Country's Glory or Doom? *International Journal of Trade, Economics and Finance*, *3*(5), 351.

Fraser, C., & Hite, R. E. (1990). Impact of international marketing strategies on performance in diverse global markets. *Journal of Business Research*, *20*(3), 249-262.

Gençosmanoğlu, Ö. T. (2014). Uluslararası Ticarette Tarife Dışı Engeller ve Kullanım Kısıtları: Türkiye Örneği.

Geringer, J. M., & Hebert, L. (1991). Measuring performance of international joint ventures. *Journal of International Business Studies*, *22*(2), 249-263.

Gilaninia, S., Taleghani, M., & Damirchi, F. G. (2013). Impact of Managerial Factors on Export Performance of Export Firms. *Singaporean Journal of Business, Economics and Management Studies*, *51*(1110), 1-7.

Glass, G. V. (1976). Primary, secondary, and meta-analysis of research. *Educational researcher*, *5*(10), 3-8.

Grewal, D., Puccinelli, N., & Monroe, K. B. (2018). Meta-analysis: integrating accumulated knowledge. *Journal of the Academy of Marketing Science*, *46*(1), 9-30.

Grinstein, A. (2008). The effect of market orientation and its components on innovation consequences: a meta-analysis. *Journal of the Academy of Marketing Science*, *36*(2), 166-173.

Günay, N. (2005). Türkiye'de Hazir Giyim ve Konfeksiyon Endüstrisinde Uygulanan Uluslararasi Pazarlara Giris Stratejileri: Sorunlar ve Cözüm Yollari. *Ege Academic Review*, *5*(1), 89-97.

Haliloğlu, E. (2008). *Marka kavramı ve küresel markalar yaratmada Turquality'nin önemi üzerine bir araştırma*. Yayınlanmamış yüksek lisans tezi. Gazi Üniversitesi Sosyal Bilimler Enstitüsü.

Hessels, J., & Terjesen, S. (2010). Resource dependency and institutional theory perspectives on direct and indirect export choices. *Small business economics, 34*(2), 203-220.

Hosseini, S., & Mirjahanmard, S. (2011). Companies export function: Identification of competitive advantage, implementing marketing tactics and export experience on export performance. *Journal of New Marketing Research*, *1*, 155-80.

Hunter, J. E., & Schmidt, F. L. (2004). *Methods of meta-analysis: Correcting error and bias in research findings*. Sage.

Jung, J. (2004). Acquisitions or joint ventures: Foreign market entry strategy of US advertising agencies. *The Journal of Media Economics*, 17(1), 35-50.

Karakoç, A. F. (2009). *2001 sonrası Türk hazır giyim sanayisinde marka-ihracat ilişkisi ve Turquality*. Yüksek lisans tezi, Selçuk Üniversitesi Sosyal Bilimler Enstitüsü.

Karakurt, A. (2010). Küresel kriz ortamında yatırım teşvikleri. *Ankara Üniversitesi SBF Dergisi*, *65*(02), 143-163.

Katsikeas, C. S., Leonidou, L. C., & Morgan, N. A. (2000). Firm-level export performance assessment: review, evaluation, and development. *Journal of the Academy of Marketing Science*, *28*(4), 493-511.

Katsikeas, C. S., Piercy, N. F., & Ioannidis, C. (1996). Determinants of export performance in a European context. *European journal of Marketing*.

Kaufmann, P. J., & Rangan, V. K. (1990). A model for managing system conflict during franchise expansion. *Journal of Retailing*, *66*(2), 155.

Keegan, W. J., & Green, M. C. (2015). *Global Marketing, Global Edition*. Pearson Education UK.

Kırıcı, A. (2019). *KOBİ'lerin ihracat sorunları ve devlet destekleri: Kahramanmaraş örneği.* Yüksek lisans tezi. Kahramanmaraş Sütçü İmam Üniversitesi Sosyal Bilimler Enstitüsü.

King, D. R., Dalton, D. R., Daily, C. M., & Covin, J. G. (2004). Meta- analyses of post- acquisition performance: Indications of unidentified moderators. *Strategic Management Journal*, *25*(2), 187-200.

Kirca, A. H., Jayachandran, S., & Bearden, W. O. (2005). Market orientation: A meta-analytic review and assessment of its antecedents and impact on performance. *Journal of Marketing*, *69*(2), 24-41.

Kirpalani, V. H., & Balcome, D. (1987). International marketing success: On conducting more relevant research. *Managing Export Entry and Expansion.(Eds.) Rosson, Philip J. and Reid, Stanley D., Praeger, New York*.

Kumcu, E., Harcar, T., & Kumcu, M. E. (1995). Managerial perceptions of the adequacy of export incentive programs: Implications for export-led economic development policy. *Journal of Business Research*, *32*(2), 163-174.

Kuşanaç, I. (2018). *İhracata yönelik devlet teşvik ve desteklerinin ihracat performansı ve uluslararasılaşma düzeyi üzerine etkisi*. Yüksek Lisans Tezi, Gaziantep Üniversitesi Sosyal Bilimler Enstitüsü.

Kutlu, E., & Hacıköylü, C. (2007). Avrupa Birliği'ne tam üyelik sürecinde Türkiye ve Avrupa Birliği ülkelerinde devlet yardımları. *Sosyal Bilimler Dergisi*, 1.

Lafontaine, F. (1992). Agency theory and franchising: some empirical results. *The Rand Journal of Economics*, 263-283.

Lages, C., Lages, C. R., & Lages, L. F. (2005). The RELQUAL scale: a measure of relationship quality in export market ventures. *Journal of business research*, *58*(8), 1040-1048.

Lages, L. F., & Lages, C. R. (2004). The STEP scale: a measure of short-term export performance improvement. *Journal of International Marketing*, *12*(1), 36-56.

Leonidou, L. C. (1995). Export barriers: non- exporters′ perceptions. *International Marketing Review*.

Leonidou, L. C., Katsikeas, C. S., & Piercy, N. F. (1998). Identifying managerial influences on exporting: past research and future directions. *Journal of International Marketing*, *6*(2), 74-102.

Leonidou, L. C., Katsikeas, C. S., & Samiee, S. (2002). Marketing strategy determinants of export performance: a meta-analysis. *Journal of Business research*, *55*(1), 51-67.

Lipsey, M. W., & Wilson, D. B. (2001). *Practical meta-analysis*. SAGE publications, Inc.

Louter, P. J., Ouwerkerk, C., & Bakker, B. A. (1991). An inquiry into successful exporting. *European Journal of Marketing*, *25*(6), 7-23.

McGuinness, N. W., & Little, B. (1981). The influence of product characteristics on the export performance of new industrial products. *Journal of Marketing*, *45*(2), 110-122.

Maden, S. I., Dulupçu, M. A., & Sungur, O. (2014). KOBİ desteklerinin istihdam büyümesine etkisi: Isparta ve Burdur örneği. *Journal of Entrepreneurship & Development/Girisimcilik ve Kalkinma Dergisi*, *9*(1).

Madsen, T. K. (1989). Successful export marketing management: some empirical evidence. *International Marketing Review*.

Madsen, T. K. (1998). Executive insights: managerial judgment of export performance. *Journal of International Marketing*, *6*(3), 82-93.

Moini, A. H. (1995). An inquiry into successful exporting: An empirical investigation using a three-stage model. *Journal of Small Business Management*, 33(3), 9.

Naidu, G. M., & Prasad, V. K. (1994). Predictors of export strategy and performance of small-and medium-sized firms. *Journal of business research*, *31*(2-3), 107-115.

Namiki, N. (1994). A taxonomic analysis of export marketing strategy: an exploratory study of US exporters of electronic products. *Journal of Global Marketing*, *8*(1), 27-50.

Naumann, E., & Lincoln, D. J. (1991). Non-tariff barriers and entry strategy alternatives: strategic marketing implications. *Journal of Small Business Management*, *29*(2), 60.

Navarro, A., Losada, F., Ruzo, E., & Díez, J. A. (2010). Implications of perceived competitive advantages, adaptation of marketing tactics and export commitment on export performance. *Journal of world business*, *45*(1), 49-58.

Nicita, A., & Gourdon, J. (2013). *A preliminary analysis on newly collected data on non-tariff measures*. UN.

OECD. (2001). *Competition Policy in Subsidies and State Aid.* https://www.oecd.org/daf/competition/abuse/2731940.pdf

Orsingher, C., Valentini, S., & de Angelis, M. (2010). A meta-analysis of satisfaction with complaint handling in services. *Journal of the academy of marketing science*, *38*(2), 169-186.

Özkanlı, Ö., Benek, S., & Akdeve, E. (2006). Export barriers of small firms in Turkey: A study of Ankara-Ivedik Industrial District. *Problems and Perspectives in Management*, *4*(3), 78-90.

Öztürk, T. Y. (2006). *İhracat teşvik aracı olarak Exim bank kredilerinin ihracata etkisinin sektör bazında incelenmesi*. Doktora tezi, T.C. Kadir Has Üniversitesi Sosyal Bilimler Enstitüsü.

Parlakgül, M. (2016). *Antecedents of export performance: the case of the Turkish textile and apparel industry*. Master's thesis. Boğaziçi University.

Rao, C. P., Erramilli, M. K., & Ganesh, G. K. (1990). Impact of domestic recession on export marketing behaviour. *International Marketing Review*.

Reid, S. D. (1987). Export strategies, structure, and performance: an empirical study of small Italian manufacturing firms. *Managing Export Entry and Expansion: Concepts and Practice, Praeger, New York, NY,* 335-57.

Republic of Turkey Ministry of Trade. (2020, April). *2011-1 sayılı pazar araştırması ve pazara giriş desteği hakkında tebliğ.* www.ticaret.gov.tr/destekler/ihracat-destekleri/teblig-bazinda-destek-mevzuati/2011-1-sayili-pazar-arastirmasi-ve-pazara-giris-destegi-hakkinda-teblig

Republic of Turkey Ministry of Trade. (2020, March). *İhracat ve ithalat yapan firma sayıları.* https://ticaret.gov.tr/data/5d63d89d13b8762f7c43a738/20-Ihracat%20ve%20Ithalat%20Yapan%20Firma%20Sayilari.pdf

Republic of Turkey Ministry of Trade. (2020, May). *İhracat desteklerinde 2019 "altın yıl" oldu.* https://ticaret.gov.tr/kurumsal-haberler/ihracat-desteklerinde-2019-altin-yil-oldu

Rose, G. M., & Shoham, A. (2002). Export performance and market orientation: Establishing an empirical link. *Journal of Business Research*, *55*(3), 217-225.

Ryans, A. B. (1988). Strategic market entry factors and market share achievement in Japan. *Journal of International Business Studies*, *19*(3), 389-409.

Sağlam, M. (2019). *Uluslararası pazarlama karması stratejilerinin ve Porter'ın elmas modeli boyutlarının ihracatçı firmaların performanslarıyla ilişkisinin belirlenmesine yönelik bir araştırma.* Doktora tezi. Marmara Üniversitesi Sosyal Bilimler Enstitüsü.

Samiee, S., & Anckar, P. (1998). Currency choice in industrial pricing: A cross-national evaluation. *Journal of Marketing*, *62*(3), 112-127.

Seyidoğlu, H., & İktisat, U. (2003). Teori Politika ve Uygulama, 15. Baskı*, Güzem Can Yayınları*, (20).

Sezgin, Ş. (2005). Politika ve ekonomi ilişkisinde teorik yaklaşimlar. *Yönetim ve Ekonomi Araştırmaları Dergisi*, *3*(4), 133-156.

Shane, S. A., & Hoy, F. (1996). Franchising: a gateway to cooperative entrepreneurship. *Journal of Business Venturing*, *11*(5), 325-327.

Sharma, V. M., & Erramilli, M. K. (2004). Resource-based explanation of entry mode choice. *Journal of Marketing theory and Practice, 12*(1), 1-18.

Shoham, A. (1996). Marketing-mix standardization: determinants of export performance. *Journal of global marketing*, *10*(2), 53-73.

Shoham, A. (1998). Export performance: a conceptualization and empirical assessment. *Journal of international marketing,* 6(3), 59-81.

Sinha, R. K., & Noble, C. H. (2005). A model of market entry in an emerging technology market. *IEEE Transactions on Engineering Management*, *52*(2), 186-198.

Sousa, C. M. (2004). Export performance measurement: an evaluation of the empirical research in the literature. *Academy of marketing science review*, *2004,* 1.

Sökmen, A. G. (2006). *Firma Kaynakları, İhracat Stratejileri ve Uluslararasılaşma Derecesi: Küçük ve Orta Boy İşletmeler Üzerine Bir Araştırma*. Yüksek lisans tezi. Çukurova Üniversitesi Sosyal Bilimler Enstitüsü.

Stoian, M. C., Rialp, A., & Rialp, J. (2011). Export performance under the microscope: A glance through Spanish lenses. *International Business Review*, *20*(2), 117-135.

Styles, C. (1998). Export performance measures in Australia and the United Kingdom. *Journal of International Marketing*, *6*(3), 12-36.

Styles, C., & Ambler, T. (1994). Successful export practice. *International Marketing Review*.

Sülün, U. (2006). *İhracatın geliştirilmesinde fuar, sergi ve panayırlara yönelik mali teşviklerin etkinliği (1990-2005 dönemi analizi)*. Yüksek Lisans Tezi, Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü.

Şarkgüneşi, A., Kişi, N., & Üzmez, U. (2017). TR81 bölgesindeki imalat sanayisi kobi yöneticilerinin ihracata yönelik tutumlari. *Uluslararası Yönetim İktisat ve İşletme Dergisi*, *13*(5), 770-779.

Tabak, B. İ., & Tanyeri, M. (2004). Değişik ölçekli firmalarda ihracat pazar fırsatlarına yönelik yaklaşımlar. *Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 4.

Taşpınar, M. (2017). *Üretim yapan işletmelerde ihracatta kullanılan teşvik ve desteklemerin ihracat performansı üzerine etkisi ve kulanımda karşılaşılan sorunlar ve çözüm önerileri.* Yüksek lisans tezi, Selçuk Üniversitesi Sosyal Bilimleri Enstitüsü.

Tekin, E. (2016). *Firma ve üst düzey yönetici özelliklerinin KOBİ'lerin ihracat performansı üzerindeki etkisi: TİM 1000 örneği*. Yayınlanmamış doktora tezi, Karadeniz Teknik Üniversitesi Sosyal Bilimler Enstitüsü.

Tekin, E., & Nas, T. İ. (2017). Firma ve üst düzey yönetici özelliklerinin Türkiye'de faaliyette bulunan KOBİ'lerin ihracat performansı üzerindeki etkisi. *Ankara Üniversitesi SBF Dergisi*, *72*(4), 1185-1217.

Toklu, İ. T. (2017). Studying sales in terms of export performance: A quantitative research for the border gate of Sarp Satışların ihracat performansı açısından araştırılması: Sarp sınır kapısında nicel bir çalışma. *Journal of Human Sciences*, *14*(1), 24-38.

Tookey, D. A. (1964). Factors associated with success in exporting. *Journal of management Studies*, *1*(1), 48-66.

Turkish Exporters Assembly. (2020, June). *Yatırım Teşvikleri*. https://tim.org.tr/tr/ihracat-devlet-yardimlari-yatirim-tesvikleri

Turk Stat. (2019, October). *Girişim Özelliklerine Göre Dış Ticaret İstatistikleri, 2018.* Turkish Statistical Institute. http://www.tuik.gov.tr/PreHaberBultenleri.do?id=30664

Turk Stat. (2020, April). *Foreign Trade by Years*. Turkish Statistical Institute. http://www.turkstat.gov.tr/UstMenu.do?metod=temelist

Turquality. (2020, April). *Objectives of Turquality*. Republic of Turkey Ministry of Trade. https://www.turquality.com/about-us/objectives-of-turquality?__r=8d7dfe007a36b8e

Türko, E. S., & Yellice, B. İhracat yapmak ya da yapmamak... İhracat kararında belirsizliğe tolerans: Bursa'da tekstil endüstrisinde bir uygulama. *Akademik Sosyal Araştırmalar Dergisi, 5*(63), 300-314.

UNCTAD. (2013). Classification of non- tariff measures: February 2012 version.

Uzay, N., & Uzay, Ş. (2004). Türkiye'de mobilya sektörünün ihracat potansiyeli ve ihracat teşviklerinin etkinliği: Kayseri mobilya sanayinde uygulama. *Atatürk Üniversitesi İktisadi ve İdari Bilimler Dergisi*, *18*(3-4), 181-199.

Ünnü, G. (2009). *Dış Pazarlara Açılmada Markalaşmanın Önemi: Turquality'nin İhracat Performansına Etkileri*, Yüksek lisans tezi, Ege Üniversitesi Sosyal Bilimler Enstitüsü.

Wikipedia. (2020, April 14). *Meta-analysis* https://en.wikipedia.org/wiki/Meta-analysis

Worldbank. (2020, April 13). *Tariff rate, applied, weighted mean, all products (%)*. https://data.worldbank.org/indicator/TM.TAX.MRCH.WM.AR.ZS?end=2018&start=1988&view=chart

Yalçın, G. (2015). *Türkiye'de ihracatın teşvik ve geliştirilmesi araçlarından faydalanan işletmeler ile faydalanmayan işletmeler arasındaki ihracat performansının karşılaştırılması: Konya'da imalat sektöründe ampirik bir çalışma.* Yüksek lisans tezi, KTO Karatay Üniversitesi Sosyal Bilimler Enstitüsü.

Yaman, O. (2016). Integrated impacts of inducements and obstacles of export management: A managerial and an internalization analysis on pharmaceutical industry in Turkey. Master's thesis, Bahçeşehir University.

Yılmazer, M., & Onay, M. (2015). *İhracat ve İthalat Yönetimi. Yeni Stratejiler ve Güncel Uygulamalar*, Nobel yay.

Yücel, A., & Kara, C. (2014). İhracat pazarlaması stratejilerinin firma performansı üzerine etkileri: Elaziğ'daki ihracat firmaları üzerine bir uygulama. *Fırat Üniversitesi Harput Araştırmaları Dergisi*, *1*(1), 149-172.

Zamantılı Nayır, D. (2008). Türk KOBİ'lerinde ihracat: Performans ve teşvik programlarının etkisi. *İstanbul: Yalın Yayıncılık.*

Zou, S., & Stan, S. (1998). The determinants of export performance: a review of the empirical literature between 1987 and 1997. *International marketing review*.

Zou, S., Taylor, C. R., & Osland, G. E. (1998). The EXPERF scale: a cross-national generalized export performance measure. *Journal of International Marketing*, *6*(3), 37-58.