



**XVI. International Balkan and Near Eastern Congress Series on
Economics, Business and Management
İstanbul / Turkey**

September 11-12, 2021

**University of Agribusiness and Rural Development/Bulgaria
University "St. Kliment Ohridski" Faculty of Economics/Republic of North Macedonia
IBANESS**

PROCEEDINGS

Editors

Prof.Dr. Mariana IVANOVA

Prof.Dr. Dimitar NIKOLOSKI

Prof.Dr. Rasim YILMAZ

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2021

Cataloging-In-Publication Data

Proceedings of XVI. International Balkan and Near Eastern Social Sciences Congress Series on Economics, Business and Management-İstanbul / Turkey, September 11-12, 2021 / Ed. Mariana IVANOVA, Dimitar NIKOLOSKI, Rasim YILMAZ.

ISBN: 978-619-203-308-8

First Printed: September-2021

FOREWORD

International Balkan and Near Eastern Congress Series brings together many distinguished social and behavioral science researchers from all over the world. Participants find opportunities for presenting new research, exchanging information, and discussing current issues.

We are delighted and honored to host the IBANESS Congress Series in İstanbul / Turkey. Presented papers have been selected from submitted papers by the referees. Sincere thanks to those all who have submitted papers.

We hope that through exchange of the presented researches and experiences, the Congress will enhance communication and dissemination of knowledge in Balkan and Near Eastern Countries.

The Organization Committee
September 11-12, 2021

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| | | İsmet Kahraman ARSLAN Tuğçenur EKİNCİ FURTANA | Yükselen Bir Küresel Değer: Coğrafi İşaretler ve İhracat Pazarlaması Açısından Değerlendirilmesi |
| | | Duygu TULGAR E. Recep ERBAY | Sürdürülebilir Kalkınma Perspektifinde Sanayiye Entegre Olmuş Tarım Satış Kooperatiflerinin Ekonomik Kalkınmaya Etkileri |
| 12:00 – 14:00 | Parallel Session II | Hall 1 Chair Person: Prof.Dr. Hikmet ASUTAY | |
| | | Hikmet ASUTAY | Uzaktan Eğitim Aracılığıyla Yabancı Dil Öğretimi |

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| | | Hikmet ASUTAY | Dil Öğretiminde Web Tabanlı Araçların Kullanımı |
| | | Selin ÇAVUŞOĞLU | “Dangal” Filminin Toplumsal Cinsiyet Ekseninde Analizi |
| 12:00 – 14:00 | Parallel Session II | Hall 2 Chair Person: Prof.Dr. E. Recep ERBAY | |
| | | Mehmet POLAT | Banka ve KOBİ’ler Arasındaki Kredi Sorunun Oyun Teorisi Çerçevesinde Çözülmesi |
| | | Erdal ARSLAN Ali BORA | Türkiye’de Faaliyette Bulunan Yatırım Bankalarının Performanslarının DuPont Sistemine Göre Analizi: 2015 - 2020 |
| | | Nabi KÜÇÜK GERGERLİ | Fonksiyonel Para Biriminin (IAS 21) Gelişmekte Olan Piyasalarda Yer Alan Firmaların Finansal Tabloları Üzerindeki Potansiyel Etkisinin Analizi: Türkiye’de Faaliyet Gösteren Örnek Bir Firma Uygulaması |
| | | Havva ARABACI | Covid-19 Pandemisi Nedeniyle Oluşan Küresel Krizin Türkiye Ekonomisindeki Etkileri |
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| | | Mahmut BİLEN Cüneyt ÖZDEMİR | Çocuk Yoksulluğunu Önlemeye Yönelik Bir Sivil Toplum Girişimi: İHH’nın Yetimleri Destekleme Programı |
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Value Chains Of Apple Sector Of Republic Of Moldova

Arpinte SVETLANA¹

¹Technical University of Moldova, e-mail: svetlana.arpinte@saiem.utm.md

Abstract: The purpose of this article is to identify the entire value chain of apple production sector from Republic of Moldova, beginning with production and ending with final consumer. Value chains of apple sector is important to structure a frame of actual situation on the production sector, varieties, consumers' habit, export possibilities. The research main aim is to underline the situation in apple production sector at actual time and to plan a strategic overview for a future development. This will make possible for entire sector to make necessary changes for example to access new export markets or to change apple varieties. Another reason is to rise productivity and quality productions, as well as to orient investment possibilities in right direction. To achieve this goal, we used research methods such as analysis and synthesis, comparison, generalization, statistical analysis, expert assessments and surveys, structural and logical.

It should be noted that apple sector is one very important for Republic of Moldova economy from the export perspective. Analysis of the surveys and researches literature shows that today, among researchers and practitioners, there is no clear vision of the sector and approach of development of apple sector.

Keywords: value chain, development, apple sector

1. INTRODUCTION

Republic of Moldova agricultural sector has perspectives to develop fruit production segment to satisfy internal and external market demand. Studying value chain of apple production sector can bring up the solutions on identified problems.

According to FAO reports until 2050 the demand on agro-industrial products will rise up to 70 % and the sector has to be a strategic priority to development for food safety and security.

2. FRUIT SECTOR CHARACTERISTICS IN REPUBLIC OF MOLDOVA

The production of high value crops, especially fruit, offers the best potential for increasing profits and incomes in rural area. Economic indicators obtained per unit of area (hectare) is higher for fruit compared to field crops.

Market economy trends orient agricultural producers to practice and respect following aspects:

- Implement modern intensive technologies
- Develop value chain on product
- Practice commercial agriculture
- Develop market-oriented infrastructure
- Promote cooperation and association of producers
- Accessing new markets

An important operator in the fruit sector is the European Union, both in fruit production as well as their consumption. Next, we aim to analyze the state of the fruit sector in the EU, because it is in the immediate board of the Republic of Moldova and is a strategic market for our country, moreover as it is ratified the Association Agreement with the EU, which provides some facilities for marketing fruit. The agreement allows some marketing facilities of fruits, namely: 80 thousand tons of apples, 10 thousand tons of plums and 10 thousand tons of grapes, it benefits from exemptions from customs duties and thus offers clear opportunities for market access from EU countries. A big problem in the apple trade is the quality of fruits and the certification of GlobalGAP.

Areas cultivated with apples in the EU tend to decrease in 2016 compared to previous years, because all the orchards that are planted are intensive and super-intensive, which ensures the competitiveness of apples.

The important EU countries that produce apples are Poland (19.7%), Italy (15.8%) and France (13%). Poland in the last 6-7 years has doubled the volume of apple production and is an important operator on the EU market.

The current low efficiency of the agricultural sector is due to poor market connection and low-level competitiveness of agricultural products. This state of affairs is determined by a string of inefficiencies of interconnected markets, which together form a vicious circle difficult to face.

The production of seed fruits have a positive development trend since 2017 the volume of production increased 2 times compared to 2010 while the areas on fruit or reduced 5.8% in the same period. The seed sector is dominated by apple orchards, where there are qualitative changes and farmers are oriented to the planting of intensive and super intensive orchards, which allow to increase the competitiveness of local fruits.

In the Republic of Moldova it is estimated that there are approx. 2 thousand hectares of super-intensive apple orchards. The specialists from the fruit branch estimates that in 10 years the area of super-intensive apple orchards will constitute approx. 8.5-10 thousand hectares, which is a good trend and requires support for encouraging producers to apply modern technologies for fruit production

Modernization of fruit production technology, increasing the level of intensity and planting orchards with perspective varieties have contributed to increasing the volume of fruit in recent years compared to previous years, which is a good thing and is sustainable for the given sector.

For the fruit business it is important to select varieties for cultivation, because their correct choice allows the manufacturer to guarantee its market. The figure below proposes for analysis the structure of apple production in 2017 in the Republic of Moldova after sorts from the total volume of apple production of 430 thousand tons.

Analyzing the registered apple harvest of 430 thousand tons in the Republic of Moldova and the structure by sorts, we conclude, that the assortment range is not the best, because the massive plantings of the last 10-15 years have not been correlated with the demands of related markets and manufacturers are forced to adjust business based on current conditions. In the structure of the volume of apple production Idared holds the lead with 26.7%, followed by Golden with 17.9%, Florina with 9.8%. For the last ones 3-5 years there is a tendency to improve the assortment quality of planted apples, but this effect will be felt after a longer period as soon as the orchards come into fruition.

In Moldova the total area of the nursery was 366 ha, including 198 ha of mother plantations, 102 ha of rootstock plantations and 193 ha of the second fruit nursery field.

In 2016, in Moldova was produced fruit planting material such as: apple - 2,904.3 thousand, pears -388.9 thousand, plums - 1,221.3 thousand; cherries - 752.4 thousand; cherries - 641.5 thousand; apricots - 311.4 thousand; peach- 114.7 thousand.

Currently there is a poorer state in terms of planting fruit orchards, where farmers are investigating much more the assortment range needed for planting, and technologies selection of propagating material suppliers

Large companies that practice the fruit production business directly import material planters from abroad, because they have access to suppliers, they have no barriers in communication (languages known because they have qualified specialists employed) and want to start a fair business from start with a performance planting material.

For the sustainable development of the fruit production sector in the Republic of Moldova it is important to intervenes for the correct orientation of producers to grow the fruits that are required and have demand in regional markets.

The fruit sector is expected to grow rapidly for the next 10 years, wherever they want be invested considerable money, because it is a highly profitable sector and has an interest increased for the business environment in the rural sector of the country. The positive aspects that will ensure increase in fruit yields per hectare are: (i) efficient innovations and technologies, (ii) planting of intensive - and super-intensive orchards, (iii) varieties with high production and market potential.

3. ANALYSIS OF COMPANIES OPERATING IN THE FRUIT SECTOR OF THE REPUBLIC OF MOLDOVA

According to the Cadastre Agency on January 1, 2017, the land area with agricultural destination was 2.04 million hectares or 60.2% of the total area of republics. 800,000 people work 33 acres.

Thus, most of the agricultural land - 754,169 hectares (37%) are processed by 35,545 LLCs, of which only 100,000 are own lands, and about 87% are leased. Of the 654 thousand leased hectares, only 38,785 are for a term more than three years, which is not sustainable for agricultural producers and requires costs for their completion after the expiry of the lease term. 351,268 Peasant (farmer) households process 515,629 hectares or about 25.3% of total. Thus, the average per GT is almost 1.5 hectares. One third of GTs have less than one hectare of agricultural land, and 56.7% from one to five hectares. Only 754 GTs have areas of land of 50-100 hectares, and over 100 hectares - 16,931 GT, which own a total of 92,398 hectares.

Another 239,724 hectares of agricultural land are cultivated independently by 799,850 individuals. Here the average area is only 0.33 hectares.

There are 2,709 Agricultural Cooperatives that own over 87,500 hectares, and 152 Companies on shares manage almost 30 thousand hectares. Over 272 thousand hectares of agricultural land belong to the state, and about 70 thousand local public authorities.

Agricultural enterprises processes 78.8% of the orchard area per republic, and 21.2% is concentrated at peasant households (farmers).

The distribution of seed orchards in territorial profile is mainly concentrated in the northern area - 75.5%, followed by the central area with only 19.1% and the southern area 5.4%. Area northern is attested with the best conditions for seed fruits.

Internal consumption of fruit by the value chain cluster, namely processing plants (which should be an important operator) is an important one, but it is not always balanced in the purchase price of apples (which from one season to another can be 2 times higher and vice versa, and where the price of apple concentrates on international stock exchanges does not have such big price jumps)

Examining the domestic consumption of fresh fruit by the population of the country it is found that is one below the permissible norms (the per capita norm of fruit consumption is only 28.1% of the norm or only the fourth part) and is an insignificant one of approx. 7% of the volume total production.

Analyzing the data on the structure of fruit exports of the Republic of Moldova, we conclude that fruit export earnings on EU markets are more advantageous in comparing to CIS countries (here persists the form of cash payment, fruit customs have indicative customs price and cannot be assessed qualitatively). Quantitative fruit exports are lower in the EU, but generates much higher revenues compared to CIS countries.

It is worth paying attention to the comparison of the average export prices of Moldovan fruits on different markets strategic. Thus, we find that the export prices of local fruits are much lower those of import. This is explained by the fact that Moldovan fruits are oriented on lower segment of consumers, due to low competitiveness (quality, packaging, appearance, varieties).

Examining the structure of apple imports in the Russian Federation in 2017, we find that Moldova has an important place in the import of apples with 32.5% of the total, followed by Serbia - 23.8% and China - 14.2%. Local apples are sold in the lower niche of the fruit, where those are offered lower prices because they are not washed, calibrated and packaged properly.

4. ANALYSIS THE VALUE CHAIN OF THE FRUIT SECTOR

Moldova's agriculture has traditionally continued to be the basic sector of the economy with a share of 15.1% in GDP. However, the current dynamics of agricultural development it is characterized by pronounced instability, inadequate quality, productivity and income and the lack of well-defined priorities in the policies promoted in the agri-food sector

The methodological approach applied to the analysis of the fruit sector elucidated the current state of sector, as well as opportunities and challenges, which must be overcome in the following directions:

- the fresh produce sector, currently developed, could recover quickly and reach international competitiveness, if they increase investments in agricultural technologies and agricultural techniques innovative production (super-intensive orchards, high-yielding plant varieties), as well as in irrigation and marketing infrastructure (cold stores, packing houses, etc.);
- processing sector, much more disadvantaged in development compared to the fresh produce, currently an active player in export markets, has opportunities excellent to expand its presence in target markets, where three pillars are provided basic: raw material, skilled labor and development of new products on demand increased.

Thus, both sectors largely depend on the modernization of primary agriculture

4. CONCLUSION

The fruit sector is of strategic importance for agriculture of Republic of Moldova. Fruit production contributes to environmental conservation, economic growth and generating many direct jobs and indirect in rural localities.

The fruit sector in the Republic of Moldova has managed to increase the quality, but we do not have all the options competitors, which hinders the successful development of the business. Positive denoted results are the following:

- More attractive wooden packaging and have cardboard packaging and their production lines
- Only 28 fruit packaging lines
- From the total volumes of refrigerators (220-230 thousand tons) approx. 150-200 thousand tons are destined fruit storage (especially apples and plums)
- Positive trend in planting orchards based on intensive and super-intensive technologies, which ensures the quality / competitiveness of fruit production
- 10 manufacturers have a GlobalGAP certificate and there is an increased interest among them of fruit producers to access EU markets (30 producers)

The fruit sector of the Republic of Moldova is becoming more organized and the following can be elucidated positive aspects obtained in these directions:

- Simplified procedure for the recognition of phytosanitary products and fruit sorts approved in the EU is beneficial to the given sector
- Consolidation of producers into producer groups for joint marketing
- Consolidation of fruit volumes by exporters and organization of stable deliveries
- Weak synergy in the relations Association - exporter - processor - producer
- Traditions and historical experience of fruit production, funds available for investments and increased business interest

- Favorable conditions for the development of organic agriculture
- The government together with the donor's support and understand the importance of the development of fruit growing as branch of High Value Agriculture.

The fruit sector in the Republic of Moldova needs essential and continuous modernization for ensuring sustainable development and increasing the competitiveness of Moldovan fruits. This imperative must be ensured by the most efficient interconnection of all actors in value chain.

The largest share in the quantity of fruit purchased by enterprises processing consists of apples (92%) and plums (2%).

Currently, less than 10 agricultural enterprises in Moldova hold EurepGAP certification for fresh apples, which allows access (for the time being theoretically) of these produced in EU supermarkets.

There are some common recommendations that specialists from agricultural sector gives to all implied actors, due to improve and achieve the results in the shorten time:

- There is a lack of operational and statistical information on the state of the fruit sector for all value chains, which impedes the decision-making process and the correct elaboration of sectoral policies.
- The current assortments need to be improved and fruits with perspectives in the regional markets (non-homogeneous varieties and the impossibility of creating a consolidated supply) need to be cultivated.
- The lack of post harvesting facilities such as pre-cooling lines, refrigerators, sorting and packing lines. The recommendation is to exclude taxes from this part of value chain.
- Problems with packaging and lack of investments in promotion.
- Diversifying markets to avoid risks tied by instability of traditional markets.

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The Trend of Family Business Development in the New Millennium. A Case Study in Albania.

Aurela Braholli¹

¹ European University of Tirana, aurela.braholli@uet.edu.al, :

Abstract: Family businesses as the oldest form of family business organization represent a considerable part of the formal economy in developing countries. The aim of this study is to present a picture of family business development in Albania, specifically in an area of the Tirana District, i.e. to identify the relationship that exists between the initiative to open a family business and the current socio-economic factors in Albania, as this sector offers an important contribution to a country's economic growth and employment level.

Primary and secondary data were used to pool the data in this study. The grouping of the main data is carried out among the quantitative research tools, such as the forms sent and filled in electronically by the managers / owners of the family businesses. The secondary data is the result of a review of extensive and contemporary literature on the characteristics of the family business in the world. With the results, analyzes and recommendations of this study, the aim is to better understand at what point this phenomenon is widespread in our country, but also to offer a modest contribution in addressing the problems that most family businesses may have, and in the growth of their performance in the future to be strong competitors in the market.

Keywords: Family business, family conflicts, economic development, Albania.

1. INTRODUCTION

The word “business” is a word that is widely used and heard today, defining material action and long-term communication. Business was born with man. Like any serious human creator and business, it supports: the idea, the initiative, the vision, the concept, the strategy, the tactic, the plan, the organization, the leadership and the supervision. The company understands or includes in many areas the broader or more limited activities, starting with the man with the knowledge of him, the company, marketing, management, legal regulations. Family businesses include businesses operating in different sectors. All over the world these forms of business have become very important in the economic development of any country.

2. LITERATURE REVIEW

Since the family business represents more than 70% of the company in general, it also affects the increase in its employment level. The specialized literature states that “there is no single definition of a family business that has been applied exclusively to every possible area, such as public and political decisions, legal regulations, as an eligibility criterion for support services and the provision of statistical data. and academic research”.

Various definitions of a family business have been made by local and foreign authors. (Boeman-Upton, 2000), states that family business is a form of business in which most of the wealth, or control of the business, is in the hands of close family. According to the family members who are connected in the company, they are part of the same business system as well as the family system, which shows that these two systems are closely related to each other. While (Donnelley, 1964) considers a family business only when its identified with at least two generations of a family and both of them have a common influence on company policy and family goals. The family firm is the non-corporate family members directly involved in ownership or the way it operates (Kërçini, 2008). The family business is defined by the authors Fred Neubauer & Alden Lank, 1998, as ownership, partnership, form of business organization, control and guidance for making decisions, all in the hands of a certain family. But in this regard, control and voting are determined by family members, so that you have the freedom to make decisions mainly in the selection of company directors (Dennis Leech & John Leahy, 1991).

Davis (1982) describes a 3-cycle family business based on family members, employees and owners. This model is simple, elegant and versatile and has proven invaluable in understanding the current position

and perspectives of internal parties interested in a family business. As noted by Davis (1999), the first step when analyzing a case of a family business is to identify the protagonists and other key actors. This model includes all the parties interested in the activity, family members or not, whether they are owners or employees. There must be a difference between owners with more and less rights and how the impact of the decision is viewed in the strategic direction of the business. This tricycle model is very useful for identifying and understanding the dynamics within the business of political forces, interpersonal dilemmas, conflicts.

The Family businesses are always affected by the transition process from business management and ownership. The transition includes parts and resources of the family process. In this way family members play a role in controlling the success of the management and the success of the property. Therefore, effective integration and management of domestic components has a decisive effect on the continuity process. Often the family business continuity process is driven by technical components, such as the typical case of work between current family business owners and trusted consultants who may be economists, lawyers, etc. In these situations, although the impact of the family component can be considered, it is not actively integrated into the process.

According to the researchers Shanker and Astrachan (1996) it is emphasized that the criteria used to define a family business are:

- Percentage of ownership.
- Check by vote.
- Power over strategic decisions.
- Involvement of breakdowns.
- Active management of family members.

Although for many years there have been debates among various scholars in this field regarding the exact definition of the term “Family Business”, it has been concluded that the family business cannot be analyzed and understood without the inclusion of the main elements: The family, Management, Property and the Business.

Ownership is the key to a family business. It allows a clear distinction to be made between family businesses and their non-family businesses. The financial management of family businesses focuses on the balance sheet as much as on the calculation of the income statement. Astrachan, Klein and Smyrni also reached this conclusion, underlining: “there has always been a lack of a definition of family business” and “this brings problems, especially in an international context, where families and cultures change not only based on geographic borders, but also because of time”. Some definitions do not consider “family firm” status to be statistically significant, but recognize that it can vary between family firm and non-family firm.

Due to development, the goals and objectives of a family business are likely to change due to the intention to maximize the company's values. However, over the years they have been very few attempts to identify said objectives. Some authors believe that the purpose of family businesses is precisely the family and the core of the business (Singer and Donoho, 1992). Other research conducted by gastronomes (Danco, 1975; Davis and Tagiuri, 1989; McGivern, 1989) sees purpose through the interaction of family and business needs.

(Dean, 1992; Wong, McReynolds & Wong, 1992) In family business studies, finding continuity is not a priority because families see their businesses as a way to prepare their children for a professional career, not as family legacy. It is still unclear whether continuity is a goal or not! A study on the family business by Tagiurid and Davis (1992) states that 6 are the most important goals:

- be a happy employee of a company,
- enable financial security and owner benefits,
- to develop quality products,

- to serve as a machine for personal growth, social progress and autonomy,
- promote good corporate citizenship,
- allow work safety.

It is clear that a family business has more to do with its complex purpose, with many more and more variables, instead of just one purpose, it is simply coherent. From the little research in this area, it is difficult to conclude whether family businesses perform best with the traditional goals and objectives of family businesses. There are also many questions about the influence of many family members and non-members on family relationships, family ties, and family goals that deserve due consideration.

The studies conducted in the family business by various studies were mainly empirical studies. The results obtained from the main family business studies have never produced unilateral results due to the fact that nothing has been written on the definition of ownership, management and economic performance.

In Albania, there is a great lack of technical productive competencies, such as knowledge, competencies and basic information, but also management skills, essential to boot and to function as a business, for your strategic planning and for financial analysis. Given the lack of these essential competitive competencies, many managers have no indication of availability to start a new business. The realization of the formation courses is of great importance for their survival, development and success, but also, at the same time, for the country's economic development and employment.

The main purpose of this paper is to help identify and address the key issues in the family business. The study can also be used as a guiding material for individuals who want to further strengthen the governance practice of family business but can also help achieve the objectives of managers and financial managers in Albanian businesses, but also other persons who have an interest in the format of family businesses.

3. USED METHODOLOGY

In line with the objectives and aims of this work, the methodology chosen that would answer the questions raised was that of observation and research through a dedicated questionnaire. In the drafting of this contribution, after an initial selection, some information sources of local and foreign authors made in the field of family business have been used.

Since the basic unit of the survey was businesses, it collaborated with Institutions and individuals for data tracking from which it was possible to generate a list of entities operating as family businesses in the local market, mainly in a part of the Tirana city. The study was conducted during 2020 and includes 110 companies of which only 100 responded to the direct questionnaire. The drafted questionnaires were distributed to these businesses through personal contacts but also electronically as a result of the situation caused by the COVID-19 pandemic. The data relating to the profile of the companies entered in the data of the companies will remain anonymous for the entire duration of the work, to avoid problems that may arise. The study also went through a qualitative analysis of the issue and a theoretical argumentation regarding the verification of the questions of this research for the purpose of this study. The findings of this paper, which will be presented through tables and graphs, are expected to help address the problems that family businesses have, as well as to increase their performance in the future, ensuring that these types of businesses remain strong competitors in the market, as well as playing a significant role in the country's economic development. The study will be limited to some areas of the Tirana Region, while its expansion to other regions will be much more representative in other studies.

4. ANALYSIS AND RESULTS

In order to have a clear picture of the current situation of family businesses in our country, in addition to the questionnaires filled in by the managers of family businesses, interviews with other experts in the field of economics were used.

These data obtained are qualitative data representing a current overview in particular of the profile of the interviewees.

4.1. Profile of the interviewees

From the demographic data of the survey of 100 family businesses, of which 48.5% carried out small businesses, it emerges that 48% of the interviewees are men and 52% women, dominated by the 25-35 age group. Higher educated individuals (65.3% of respondents) were most likely to open a business, being in contact with more information, innovations, etc. In addition, quality education has given them the opportunity for a good stable salary (salary), helping them to accumulate reasonable capital to start a business. 45.5% of the respondents in these companies held the position of manager while the others were the owners of these companies. Table no.1 below shows the breakdown of family businesses according to the sector of activity they operate in.

Table 1: Sector of Activity of the Family Business

| Business Type | Percentage |
|----------------------|------------|
| <i>Import-export</i> | 2.0 |
| <i>Luna Park</i> | 2.0 |
| <i>Construction</i> | 14.9 |
| <i>Production</i> | 11.9 |
| <i>Services</i> | 32.7 |
| <i>Trade</i> | 35.6 |
| <i>Tourism</i> | 1.0 |

Source: Author (2020).

It is clear that a family business is more likely to have more complex, more numerous and more variable goals than a single, simple and coherent goal. From the various researches in this field, it is difficult to conclude whether family businesses perform better with traditional goals and with the goals of family businesses, or with the unique goals and objectives of family businesses. Furthermore, it is not yet known where the goals and objectives of the company and the family coincide, when they are and when they are not, how and why. There are also many questions about the influence of many family and non-family members, family ties and family goals that deserve due consideration. Based on this, the results of the questionnaire show that the most important objectives of the family business are the stability and sustainability of the business in the coming years. 38.6% of the companies interviewed think this but also that this sustainability can be achieved through good management of earnings by the owner or manager. 19.8% of these family businesses see profit and rapid growth as their primary focus, while 17.8% of them focus on achieving financial security and owner benefits as this will affect the profitability of the business in which it operates. The rest of the companies have priority over personal growth, social advancement and autonomy, the development of new quality products and good business promotion.

Table 2: Source of Income Financing

| Source of income financing | Percentage |
|-----------------------------|------------|
| <i>Several shareholders</i> | 10.9 |
| <i>Credit in banks</i> | 20.8 |
| <i>Family saving</i> | 67.3 |
| <i>Other jobs</i> | 1.0 |

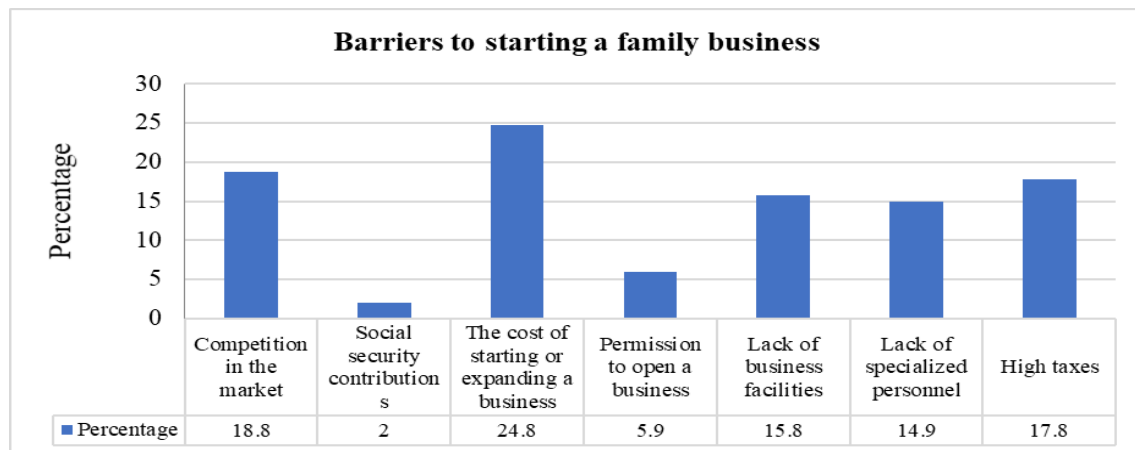
Source: Author (2020).

From the table no.2, we conclude that 67.3% of family businesses start making changes in businesses through the family savings they have. This is best evidenced by the fact that most of these businesses are micro enterprises, but at the same time show the willingness of family members to influence the growth and development of the company and the connections between family members. While companies with a less advanced management structure have created the company budget to make new investments. Some of them, in addition to this, have also been directed by the bank to provide other means of making new investments. 20.8% of family businesses stated that the main source of financial means for making various investments in businesses is provided by bank loans. Only 10.9% of family businesses accept new partners in their business in case a decision needs to be made to make new investments. This is due to the preservation of the family business as such, because if investments in this business were made by other partners, then it would no longer be the case, even the other members of the family would no longer have the will to contribute to the development of the business started by their family.

Regarding the number of years of activity, the life span of these companies varies from 5 years to 25 years, indicating that they are not newly established companies where the employees are not just people who have family ties. Jobs are unique interpersonal relationships with significant implications for individual employees. Relationships in the workplace directly affect the employee's ability to succeed, so the family businesses surveyed rate the family relationship in the workplace as important as it would impact the stability and sustainability of their business in the coming years.

On the road to success, family businesses face many obstacles. The chart below shows that most of the companies interviewed think that in our country there are many difficulties in opening a business or expanding it due to numerous and very high taxes. Lack of proper legal infrastructure, facilities for doing business for this type of business, as well as the lack of specialized personnel that makes them face many difficulties in our market, directly affect the development and successful growth of family businesses.

Chart 1: Barriers to Starting a Family Business



Source: Author (2020).

In our country there is a much more pronounced link between family and business than in other countries, since relations between Albanian family members are much warmer and better than families in Western countries. The results of the questionnaire show that family members are quite willing to contribute to the development of the business, while the main business manager is able to do a lot to solve various problems that may come to the family.

Asked if all family members have the same vision for their business; 25,7% of the companies agree "Completely", 22.8% said "Many" and 27.7% of them "Somewhat" indicating that family members provide support in most of our businesses, both small and large.

The same results are seen in the next question where it is seen that in most businesses, family members agree to contribute to the achievement of business goals. The availability of family members is also seen

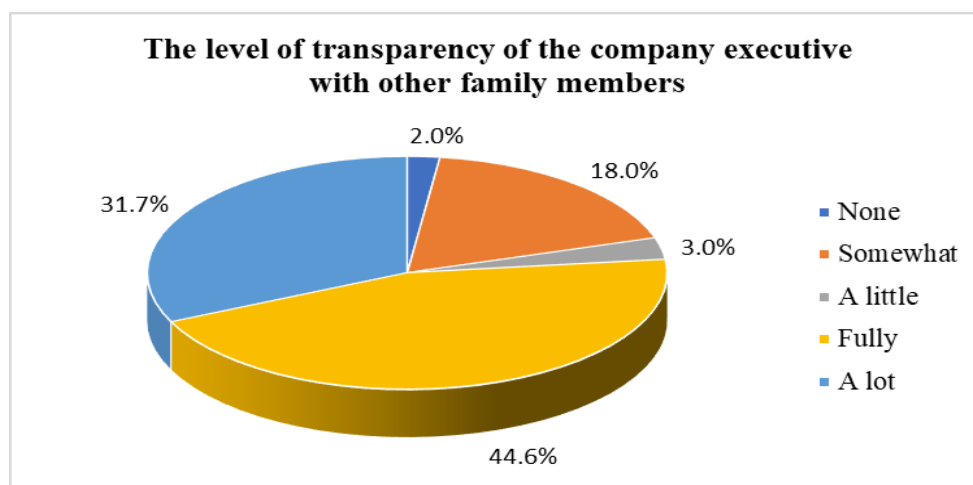
in their willingness to spend their savings on the realization of new business goals or investments. A very small percentage of 5% of businesses answered “For nothing” to this question, stating that their members are able to spend their personal savings in the interest of businesses, while 7.9% disagree very little with this statement. As above, at the same time, this shows the trust that family members have in the manager or leader of the company who in most cases is also the founder of this business. This strong bond between business and family shows the efforts of family businesses to take control of their business and their willingness to help each other.

Most family businesses have a hard time accepting a foreign manager into their business, even if they are a professional manager, and applying the practices he or she recommends from his or her professional experience and position. Often these managers have a very big advantage even in solving family problems. But in our family businesses that have participated 5.9% of them, have agreed "Fully" with the statement that the top manager has priority in solving family problems, 11.9% "A lot" and 30.7% "Somewhat" and only 27.7% of businesses think that managers or business leaders do not deal with family problems at all. This is also because many family businesses in our country find it impossible to divide family and business problems and vice versa, but also because in most of these businesses all family problems and expenses are covered or paid for by the business.

Another problem facing our family businesses is the fact that family members who work in these businesses, full-time or part-time, are not be paid a salary but receive financial means according to their needs. In our case this is confirmed by approximately 16.8% of surveyed businesses. This proves that a large number of businesses taken in this study still need management restructuring by accurately identifying the family members who are part of the business, their duties, expenses and earnings, but also those of the business.

Family businesses always work in favor of family interests, and this is best demonstrated by the fact that other family members who are not part of the business also express an interest in learning about the various processes their business goes through. This is best shown by the strong bond between family members and the company, as well as by the continued support from both sides. However, some family business executives discuss very little about the business with other family members. They also try to be as creative as possible by not letting family problems negatively affect them in any way. On the other hand, this can be seen as a lack of transparency from most of the family members who are not part of the business towards their business managers. For a family business to be successful there must be constant relationships between the members but also family problems must be looked at so that they do not affect the success of the business. In the graph below we will see how much information managers have on the needs of employees, the company and the level of transparency they have in these family businesses.

Chart 2: The Level of Transparency of the Company Executive with Other Family Members and the Level of His Information on the Needs of the Company's Employees



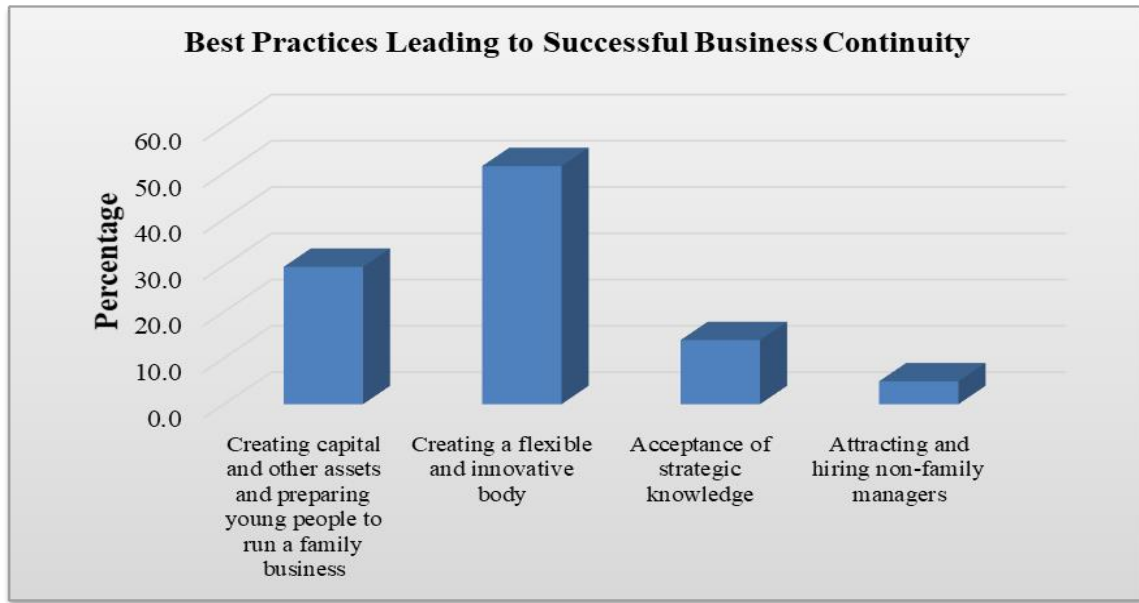
Source: Author (2020).

The results of numerous studies on the benefits of these businesses show that family businesses perform better than competitors not in the hands of family businesses¹. 42.6% of the businesses surveyed say that their family businesses are profitable in the long run and this may be due to the high return on integral power that exists in the family business that does not exist in the competition. The family - as an entrepreneur - shows a very high commitment to business growth, well-being and the handing over of work to the younger generations.

As a result, many family members identify with the company and at the same time are willing to work harder and reinvest their profit share in the business, driving development in the long run.

Chart no.3 best shows some of the best practices that lead these companies to their successful continuation.

Chart 3: Best Practices Leading to Successful Business Continuity



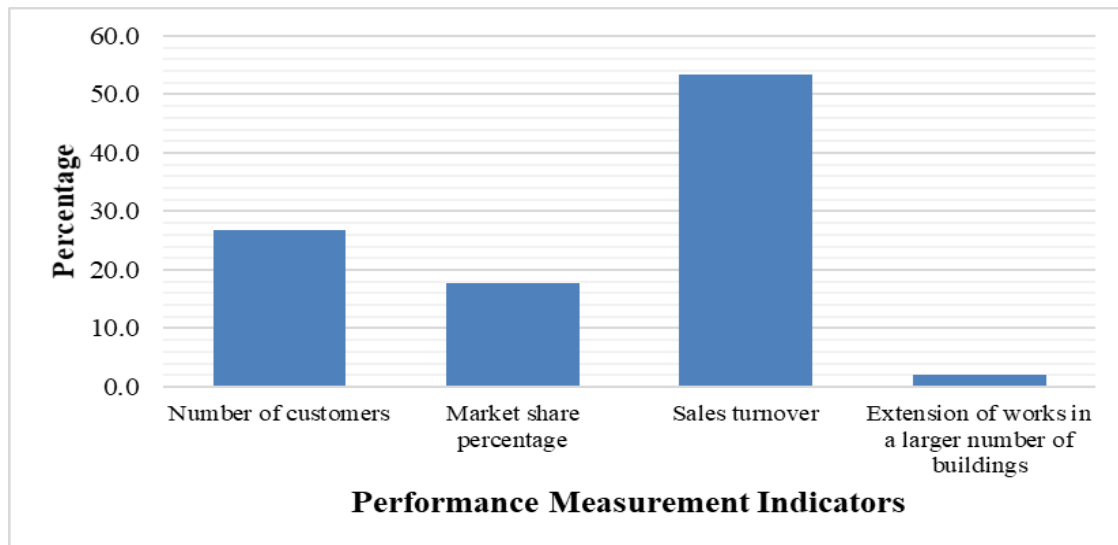
Source: Author (2020).

To be as successful on the market as possible, family businesses try to anticipate changes that may occur in the future, in order to prepare a strategic plan that can guarantee their economic stability. Compared to other businesses, in this type of business, their manager appoints his heir within the circle of family members. Many of our companies don't have such a thing yet. For family businesses in our country this poses difficulties in the transition to the third or fourth generation of family business management.

Achieving the maximization of profit and performance over the competition is the goal of every company. Our family businesses constantly strive to maintain the image or good name of the company through the quality of the products or services they offer instead of creating greater profitability. They try to measure their performance across various activities, some measuring performance by annual sales revenue, while others by number of customers. Chart no.4 below shows which are the indicators to measure the performance in the interviewed companies.

¹ (Leech & Leahy, 1991).

Chart 4: Performance Measurement Indicators



Source: Author (2020).

The results of the chart no.4 show that 53.5% of the companies interviewed measure their performance by their increasing or decreasing sales' turnover. Consequently, these activities are driven only by short-term and not long-term performance indicators, such as number of customers and market share. But these indicators should be taken into account by family businesses because the future of their business on the market will depend on them. The rest, around 26.7%, said that by increasing or decreasing the number of customers, they measure their level of performance. Mostly the companies that use this method are companies with activities in the field of services, who also have fixed prices for their products or services. While the business performance for 17.8% of our companies is measured by their increasing or decreasing market share, to increase the level of competition in the market and their performance our family businesses in their business strategic plan have left room for changes in governance structures. Such a thing would have a great impact on the future, as it is known that as the family and business grow, a continuous restructuring of business management is required.

According to the Eurostat 2020 report, Albania has an employment rate of around 55.9%, the highest presence in the region of family business employees. This level indicates an economy with low productivity, lack of employment alternatives, consequently not competitive on the market². This is somewhat confirmed by most of the companies surveyed in our survey.

The family business in Albania and mainly in Tirana continues to be stable and with low year-to-year growth after facing many problems. The stability of these businesses is also affected by the fact that they are run by the family, just as the full commitment of the family influences this business to have year-to-year economic growth. 40.6% of the companies surveyed say that this form of business is of great importance in the economic development of the country as it is more focused, more responsible and more attentive to the community and also plays a fundamental role in increasing the number of employees and the welfare of society. These companies attach great importance to the long-term success of their business – from time to time they invest in the business and achieve satisfactory results. At all times, family businesses have proven to be a vital and highly successful part of any country's economy.

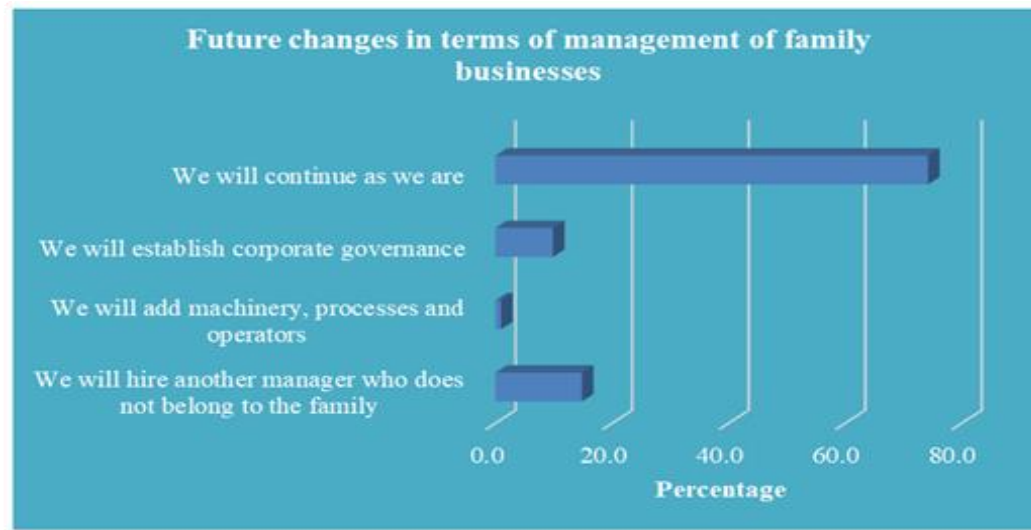
Family businesses face further challenges than other forms of business due to their nature: the narrowing of trade boundaries, their merger into a single market and technological advancements have

² (Eurostat, 2020).

all led to these businesses facing numerous obstacles to achieve their aims. Some of these challenges can be addressed by a collaborative governance structure within the company. This governance structure should clearly define the roles of responsibility, rights and relationships of individuals within the company. The responsibility for governance duties in the family business is generally shared between the owners, the group of directors and senior management. However, family members have a greater responsibility in ensuring that their business is run well over the long term.

The chart below shows the changes these companies anticipate in the future in terms of management.

Chart 5: Future Changes in Terms of Management of Family Businesses



Source: Author (2020).

74.3% of companies responded that they believe it is reasonable to continue as they have done so far, while the rest consider hiring another unfamiliar manager, adding machinery, processes and operators, as well as creating a single corporate governance.

5. CONCLUSION

The Family businesses make up about 70% of business in general, play a key role in economic development and the level of employment in each country, represent a stable source for new jobs, for increasing the level of exports and also have a continuous impact in the economic development of each country. Also in Albania, these enterprises form a very important part of the country's economy and have a great impact on its macroeconomic factors. These forms of enterprise influence the increase in the well-being of society, the increase in the level of employees, the increase in GDP, the promotion of innovation in their activities, the increase of competition, therefore the creation of all conditions for the development of a healthy economy. If we analyze the economic indicators, we will see that these companies have a strong sustainability which is also seen as a necessity for their long-term development, as evidenced by the results of our study.

The main objective of this survey was to investigate how well known the family business was as an economic phenomenon and its role in the family's financial economic life.

Through it, conclusions were reached regarding:

- ✓ The education of the individuals who ran these family businesses.
- ✓ How important was the performance of individuals at work
- ✓ Obstacles affecting the opening of this activity
- ✓ Reasons affecting the family's bond with business, etc.

The theme of family business development in Albania with a special focus on Tirana, aimed to present an overview of the current situation of family businesses and the challenges these businesses face while running. In this paper were analyzed the characteristics of managers in the management of these businesses but also the characteristics of these businesses which directly affect the increase of their profitability. From the analyzed results, various conclusions emerged regarding family businesses in our country. Albania, as a developing country, has a large number of obstacles to economic development and our companies face different challenges almost every day, thus preventing their normal growth and development. The main obstacles our businesses are facing are: the difficulties they face in opening them, the lack of initial capital, the informality in the economy, the high level of corruption, the high level of taxes and political instability.

These challenges are among the most worrying for our companies, which hope that more work will be done in the future to create a stable state with minimal informality. Furthermore, bank interest rates negatively affect the future success of the family businesses, as they find it impossible to make long-term investments by securing financial means from our commercial banks. If credit institutions facilitated the procedures for obtaining loans, this would also affect the development of these forms of business because it is known that the development of family businesses consequently affects the development of the country's economy.

Family businesses have the advantage of being motivated and supported by all family members who are part of the family business (e.g., willingness to work long days in difficult conditions), while when the employed are not family members this commitment is more difficult to obtain. The Family businesses face internal conflicts that usually result from the inability to separate business and personal life. Sometimes conflicts are due to the different interests of each family member, personal egos or personal rivalries that spread in the corporate environment. The biggest advantage of running a family business is the fact that family members get along well. Running a family business is much simpler as the hierarchy of this business is very simple.

Responsibility in a family business is generally shared between owners, group of directors and senior management. However, family members have more responsibilities as they need to create confidence that their business is properly managed and has long-term performance. Furthermore, the task of family members is not only to run their own business, but also to manage family relationships in relation to the business. Establishing a robust family governance system would also impact on addressing conflicts that can occur between family members and business matters. But in addition to their governance, family members must establish an appropriate governance structure. A capable, independent and well-organized group of directors would help establish appropriate business strategies and enable performance development. It is also essential that professional management guide the day-to-day operations of the company. The selection of directors and managers should be based on their qualifications and performance and not on family ties. A well-managed governance structure in a timely manner would facilitate the maintenance of family cohesion and the interest of its members in both family and business.

The rapid absorption from the global market of many national markets brings much concern for the future of these family businesses. These companies see themselves as threatened by global competition and must use various forms to improve their business situation and the quality of the products or services they offer. The family business can increase the chances of survival by introducing a governance structure and starting the educational process of future generations in this field of work. Moreover, our family businesses must work hard to develop the skills of their managers, to prepare employees, through various practical training courses in order to increase their competitive advantage. These family businesses should not limit their management based on age or gender, but the appointment of their manager should be done based on their skills and willingness to contribute to the business and family.

It would be important for the managers of these family businesses to establish corporate governance in their business, as this would have an impact on company growth and family harmony. Budget and expenses should be well defined and separated from each other in these forms of business, because in this way the profitability of the business would be better managed and managers could decide much more easily on new investments that could be made.

But government agencies need to be more proactive in helping family businesses by providing better and easier conditions for investment in their businesses. Development of tax policies such as facilitations in the export of products, import of raw materials, protection of products from unfair competition, continuous support for these forms of businesses and their employees, tax exemption in the early stages of business creation, offer of financing with lower tariffs would increase the production capacity of these companies and their presence in the national and international market, but would also achieve long-term success.

Finally, this paper presents numerous possibilities for more detailed research. In this paper, data from different types of family businesses have been used due to insufficient time and resources used. But it would be a good idea to first divide family businesses by activity and then study the development of the family business to understand the organization and the behavior of these groups of business.

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Civil Society Organizations in Kosovo and Their Inclusion in Decision-making Process at the Municipal Level

Avni H. Alidemaj¹

Sadik Haxhiu²

¹ Dr.sc, in Governance and Public Administration-Lecturer at Kosovo Institute for Public Administration & Researcher by Kosovo Institute for Functional Democracy avni1.alidemaj@gmail.com
ORCID ID: <https://orcid.org/0000-0002-8161-3874>

² Associate Professor Dr. Sadik Haxhiu, Professor at Law Faculty of “Kadri Zek University” in Gjilan/Kosovo, sadik.haxhiu@uni-gjilan.net

Abstract: Civil society is increasingly becoming an important actor in democratic systems of government around the world with a special emphasis on countries in transition. Moreover, the democratic development and maturity of a society has begun to be measured by the space that civil society has in decision-making processes, in the formulation of public policy agendas and in the oversight processes of their implementation. This paper deals with the role and contribution of Civil Society Organizations in decision-making processes at the municipal level in Kosovo, analyzes the activity of civil society as a form of organization of society in democratic systems, its relationship with state power and the necessity of mutual interaction. It also addresses the journey and challenges of civil society in Kosovo in order to harmonize its changing role with the needs of citizens. Furthermore, the paper reveals the importance of civil society organizations in the process of articulation and protection of the overall interests of citizens, as an intermediate link between the citizen and the government, as well as its participation in the decision-making and oversight processes. This paper, through historical, analytical, comparative and qualitative method of research tries to analyze the trends and the level of interaction between civil society and local government in Kosovo, including mutual prejudices.

Keywords: Civil Society, Organization, Public Policy, Stakeholders.

1. INTRODUCTION

Civil society has a long history which has gone through several important stages. It has faced many difficulties and with the transition from one stage to another there have been changes both in organizational and cultural terms. However, the fundamental goal of civil society has been to raise its voice against the injustices that have been done, especially by the state institutions. Thus, civil society is increasingly becoming an important actor in democratic systems of government around the world with a special emphasis on EU countries. Moreover, the democratic maturity of a society in Europe has begun to be measured by the space that civil society has in decision-making processes, in the formulation of public policy agendas and in the oversight processes of their implementation. The concept of civil society is based on the right of citizens to freely form non-governmental organizations and associations and to systematically put pressure on political decision-making centers to articulate their demands. Civil society, in the first place, protects the individual, his freedom and the right to articulate the interests of groups of citizens outside the political structures and to engage in fulfillment of those interests through institutional ways.

Civil society provides various services: Represents and protects the interests of society or social groups; Plays a supervisory role over government; promotes democratic values and transparency in governance; influences decision-making and protects the rights of citizens.

While facing its development challenges, civil society in Kosovo is trying to find its authentic voice in the newly established state that must overcome numerous economic, social and political obstacles. Facing those challenges, civil society is aiming to help Kosovo to make the same while focusing on the Euro-Atlantic integration processes as well, which are proving to be extremely challenging and sometimes giving the impression of being a “mission impossible”.

However, civil society in Kosovo is still a poorly consolidated sector. NGOs in Kosovo are in the process of developing and face a lack of preconditions to be sustainable and effective in their work. Therefore, not infrequently, the activities of civil society organizations are not in line with the needs of citizens due

to the creation of dependence on donors by implementing projects that are not based on the assessment of citizens' needs but on donor agendas. Civil society in Kosovo has not yet been able to position itself as a government partner at the municipal level capable of shaping policies and help solve some citizens' problems that cannot be effectively addressed by state institutions.

On the other hand, it is clear that CSO participation in decision-making processes is characteristic of societies with functional democracies. Moreover, civic participation in decision-making improves the accountability of the authorities by increasing their responsibility in relation to the social contract itself. Despite being a fairly young democracy, Kosovo has a progressive legal framework. It has been developed with a strong support of the international community whereby majority of international instruments protecting human rights are incorporated within constitutional provisions and numerous positive laws. Consequently, the right to participate is entrenched in constitutional provisions, laws and bylaws of Kosovo. Overall, despite the good legal basis for guaranteeing the right of citizens and CSOs to participate in decision-making processes at the municipal level, this important process is being neglected in the context of Kosovo. Improving decision-making through civic participation has remained within the framework of empty statements by political representatives discouraging citizens from getting involved in the process. Civil society organizations are making efforts to change this situation, despite the tendency of local authorities and political institutions to instrumentalize CSOs in an attempt to deprive them of this power guaranteed by constitutional and legal provisions. Quite often, the CSOs in Kosovo are treated as if they were "parallel powers" and not as a groups of citizens organized to address various problems.

2. MATERIAL AND METHODS

The purpose of this paper is to highlight the role and contribution of Civil Society in the creation and implementation of public policies at the local level and the activity of civil society as a form of organization of society in democratic systems. The paper aims to highlight the importance of civil society in the protection and articulation of human rights as an intermediate link between the citizen and the government as well as its participation in decision-making and oversight processes of the state power.

In addressing this topic of the paper, research methods used enabled to objectively present the issue of civil society and its role in decision-making in Kosovo. The main support in addressing this topic was provided by sources from local and international institutions and civil society actors in Kosovo. It should be mentioned that, from a methodological point of view, tackling the issues under consideration has been done by using the chronological approach and focusing on cases as well. The paper has been drafted while using research methods that created opportunities to objectively present the issue of civil society and its role in decision-making in Kosovo. The main support in addressing this topic was provided by sources from local and international institutions and civil society actors in Kosovo. For some parts of the paper scientific literature was sufficient while for some other issues tackled it was almost completely absent. Moreover, historical, sociological, political, juridical-dogmatic and qualitative methods have been applied in order to extract sufficient data related to this particular topic.

Through the historical method we are introduced to the issue from the aspect of genesis and evolution; through the sociological method we have uncovered the roots and social relations that affect civil society and consequently public policy; with the political method we have unfolded theories on public policies and interest groups; with the legal method we have analyzed the legal regulation of the activity of the civil society and its impact on political institutions and processes; while with the qualitative method we have extracted data from the best experts on the issue of public policy making at the local level and the necessity of involving various actors in decision-making process.

3. RESULTS AND DISCUSSION

3.1. Civil Society and State Institutions

Rivalry and complementarity between civil society and the state has always been present, in which case relations have not always been peaceful and calm, especially on the part of the state which in its history

has not always been respectful of civil society. This problem of the state's approach to civil society is not only historical, but also current, because the state, despite the changes it has undergone in nature, structure and form, continues to remain "an institution with a strong cohesive nature". It is indeed quite clear that the state is one of the forms of political organization of society, but it is not the only ruling form. In addition, society has produced other alternative forms of association of people in social groups free and independent of the state with whom the state cannot compete but rather embrace complementarity approach. Therefore, the concept of the absolute state in society that claims the right of monopoly over all power within the community is no longer an acceptable concept (Tushi, 2007).

The state is more willing to have a direct connection with the individuals, without the presence and mediating role of civil society as a means of regulating and establishing the right balance between state authority and the individuals. This mindset is still one of the most serious obstacles in strengthening civil society and citizen groups. In many cases the state does not agree with the mediating role of civil society, under the well-known pretext of the existence of a "parallel state" or a "state within a state". However, the role of the "intermediate link" between the state and the individual remains one of the priority functions of civil society even in modern times (Tushi, 2007). Moreover, appropriate development of civil society requires a functional state and legal space for articulating the demands of citizens, a space that can be created in interaction with state institutions. This necessary interaction between the state institutions of Kosovo and civil society is ad-hoc (on a personal level) without having functional mechanisms for the purpose of interaction for dialogue and policy making.

In conditions of continuous democratic change and development and in the circumstances of promoting innovative forms of government, the design of sustainable public policies and the provision of social services can no longer be the exclusive right of political representatives. The government needs competent partners outside the government who would help them create effective public policies and implement effective interventions for their citizens. In this process, a unique role can be attributed to civil society, either in initiating, organizing and leading comprehensive debates to address citizens' priority needs or in providing and complementing public services to citizens. In most countries in the region and Europe, formal mechanisms have already been put in place to regulate the role of civil society as a genuine partner of government. In many cases the role of civil society either in the development of internal democracy or in the process of European integration has been essential (Kosovo Government Strategy for Cooperation with Civil Society, 2013).

After the declaration of independence in 2008, Kosovo entered a dynamic period of socio-economic and political developments. Civil society, following social development, 'adapted to its new role within the overall framework of institution building, dealing more and more with governance and policy-making issues. Initially, the cooperation between the two sectors was developed on the basis of various bilateral initiatives, but without any sustainable modality or structure (Kosovo Government Strategy for Cooperation with Civil Society, 2013).

Recent political, economic, social and integration developments, not to mention the recommendations of the international community, have highlighted the need to establish institutional mechanisms for mutual cooperation between civil society and state institutions. This immediate need has been derived with the drafting of the Government Strategy for Cooperation with Civil Society, a strategy drafted in 2013 after an intensive and comprehensive debate between government institutions and civil society. So far, the Action Plan for the implementation of the Strategy has been drafted and the Council for Supervision of the Implementation of the Strategy has been formed as well.

The Government Strategy for Cooperation with Civil Society aims to ensure the participation and empowerment of civil society in the drafting and implementation of policies and legislation; building a public service contracting system for civil society organizations; building the system and setting criteria for financial support for CSOs; promoting an integrated approach to the development of volunteering. The Government of the Republic of Kosovo, with the drafting of this Strategy, is committed to recognizing and appreciating the role and work of civil society in building a democratic society; create a supportive and conducive environment for the development of civil society; establish government

mechanisms that will enable a structured cooperation between government and civil society; clearly define the obligations and tasks for each government institution for this cooperation; to encourage civil society in the implementation of the principles of good governance within the sector, including the promotion of a constructive and professional approach towards citizens and government institutions (Kosovo Government Strategy for Cooperation with Civil Society, 2013).

Thus, the importance of involving civil society in policy-making and the necessity of building a partnership relationship with state institutions has been understood in Kosovo, changing the approach from that of rivalry to that of partnership. After all, building a democratic, prosperous and integrated society is not in the exclusive and undisputed ownership of state institutions but of all citizens.

3.2. Civil Society and public policies

One of the most comprehensive definitions of public policy is given by Jenkins, who states that public policy is a “set of interrelated decisions made by political actors or groups of actors regarding the goals and means of achieving them in a specific situation when, in principle, actors must have the power to reach those decisions” (Jenkins, 1978).

This definition sees public policy as a process that has several different stages and that involves many decisions. Another important aspect of the definition is the reference it makes to political actors, who are not always in government (UNDP, 2008). Basically, by public policy we mean a set of actions, carried out by a group of actors, to provide a solution to a certain problem in society.

Civil society influences public policy around the world. Many of the reforms in transition countries in Central and Eastern Europe have been initiated by civil society organizations. There are thousands of cases of civil society organizations that have succeeded as promoters of change in these countries. Even in Kosovo, civil society has had and still has a certain influence in the drafting of public policies and for certain issues has exerted influence and pressure in fulfilling the general social interest (UNDP, 2008).

Public policies can derive from “above” including political leaders, cabinets, government agencies, but can also flow from “below” through pressures of public opinion, media, interest groups, various institutes (think tanks’s), etc. Political leaders rarely become a source of political innovation but are the academic part that plays a vital role in political initiatives by developing core theories which are later transformed into political proposals by leaders and parties. Starting public policy from the bottom up is more significant in all political systems. As a general rule, the more democratic and pluralistic the political system, the more significant the up and down pressures for policy launches. Public opinion plays a major role in this process as they force political leaders, through the electoral process, to take these concerns into account by setting agendas that address them. Often, these concerns remain immaterialized until articulated by groups representing different sections of the public like: interest and pressure groups, media, NGOs, opposition parties, etc. (Heywood, 2008).

In Kosovo, the media have been very influential in the stages of setting the agenda in the policy process. This is because politicians care a lot about their public image and the media in Kosovo have a strong influence on citizens. As a result, major headlines about an issue in the newspapers and electronic media are usually signs that politicians will address that topic. Due to the specific situation in which Kosovo has been since 1999, international actors have also played a major role in setting agendas, usually being the main decision-makers for certain legislation. The academia has generally not been very active, unlike in more developed countries (UNDP, 2008).

During the policy formulation stage, civil society organizations along with other sections of society such as academia, media and international organizations can propose policy solutions. This is also a stage where society can play a key role in improving the information provided by politicians and in testing the viability of the demands of the government and the opposition. Many policy issues have been widely discussed by Kosovo civil society. And for each of them, different organizations have offered solutions. During the drafting of the Labor Law, the Law on Persons with Disabilities, the draft Law on Health Insurance in Kosovo, Civil Society Organizations have been part of working groups where the Government of Kosovo has used the expertise of civil society in formulating adequate policies for our society. The implementation phase of public policies is one of the most important phases, because no

policy has value if it is not implemented. Kosovo has plenty of examples of legislation and policies based on best practices that have never been implemented. Civil society organizations play a key role in providing services on behalf of the government. It is not uncommon for civil society organizations to have greater capacity to implement certain public policies than state institutions and therefore in many countries government institutions select civil society organizations to implement certain policies. The Government Strategy for Cooperation with Civil Society addresses this issue and recognizes the right of civil society to be an active part in the implementation of public policies (Kosovo Government Strategy for Cooperation with Civil Society, 2013).

Policy evaluation raises the question of whether or not the policies implemented have met the purpose and objectives of the legislation. The purpose of policy evaluation is to determine whether or not a given program is effective, that is, whether or not it produces the expected results. Evaluation can also be accompanied by policy changes (reformulation) that can extend, narrow or eliminate a given program. However, many programs undergo changes in an effort to make them more effective and flexible to the requirements. In this view the public policy process never runs out (Denhardt *et al*, 2010).

In these last two phases, civil society in Kosovo has not been so persistent in relation to government institutions and it has often happened that the reformulation of public policies has been required without properly assessing the impact of the same. In particular, at the local level, the involvement of civil society in the drafting of local public policies continues to be low, selective and highly instrumentalized without bringing any added value to the quality of these policies. Not infrequently, institutions at the municipal level consider that civil society should be consulted in drafting policies for the sake of legal obligation and only in the final stages of drafting the latter (Hakaj-interview, 2021).

3.3. Civil society and inclusion in decision-making process

The theory describes six different steps of the political decision-making process: setting the agenda, drafting policies, decision-making, policy implementation, monitoring and policy reformulation. Each step provides opportunities for interaction between NGOs and public authorities. In addition, there are four different levels of participation/inclusion: information, consultation, dialogue and partnership. These can be applied during any step of the decision-making process, however often any of these forms is more relevant to specific parts of the process.

Information: access to information is the basis of every next step in involving NGOs in the political decision-making process. This is a relatively low level of participation related to the provision of information by public authorities and the interaction or involvement of NGOs. However, compared to the past decade, Kosovo has made progress in the obligation of municipal authorities to notify citizens and civil society of decisions taken (Law on Access to Public Documents, Kosovo). Furthermore, municipal institutions are obliged to take a proactive approach to the publication of information through various platforms by facilitating citizens' access to public documents and other information related to decision-making at the local level (Art. 5 & 8, Law on Access to Public Documents, Kosovo). This legal obligation has been strengthened through bylaws which regulate the issue of informing the public in detail (Art. 5-7 of Administrative Instruction No. 04/2018 for the Transparency in Municipalities, Kosovo).

Consultation: this is a form of initiative where public authorities ask NGOs for their opinion on a specific policy or development area, or a specific official document. Consultation usually involves the authorities informing NGOs of certain policy or law developments and asking them for comments, input and suggestions. The initiative and the themes come from the public authorities themselves and not from the NGOs. In the consultation phase, municipal authorities usually try to comply with legal obligations to consult with citizens and civil society, but no proactive approach is observed that would ensure the participation of civil society in this important process. Moreover, the absence of civil society in consultations is seen as a favorable in decision-making and not as a phenomenon that affects the decline of the functionality of local democracy. Moreover, municipal authorities justify the lack of civil society participation in public consultations as their credibility in relation to local authorities. However, the truth lies elsewhere. The small presence of civil society in public consultations is related to the fact

that their comments and suggestions are not being taken into account by the municipal authorities themselves (Ferizi-interview, 2021). On the other hand, the legal basis clearly states that no decision or document related to the general interest may be adopted without subject to public consultation with citizens and civil society in general (Art. 5. par. 6 of the Administrative Instruction on Minimum Standards of Public Consultation in Municipalities / Kosovo).

Dialogue: initiative can be taken by any party, and can be broad or specific. Broad dialogue is two-way communication and can take the form of public hearings to specialized meetings between NGOs and public authorities. The discussion remains broad and is not related to any specific policy development process. Specific dialogue is built on common interests for the development of a certain policy. This form usually results in some common recommendation, strategy or legislation.

Local authorities are aware that for a given sector civil society has more capacity and experience. Therefore, unlike the dialogue on general issues, on specific issues it tries to dialogue with civil society organizations that are closely profiled in addressing certain problems (environmental protection, culture, human rights, etc.). Usually, dialogue on these issues aims to continue only with certain civil society organizations bypassing others. This is where the problem and the possibility of instrumentalizing civil society arises, creating inequality and undermining the independence of civil society organizations themselves (Tahiri-Interview, 2021). Municipal institutions, unable to draft the Municipal Development Plan have involved experts and civil society organizations to assist in drafting this document which has been drafted and approved in 7 municipalities of the Mitrovica Region. Furthermore, the municipalities of the Mitrovicë / Mitrovica region have been very cooperative with civil society organizations in drafting a Plan for Citizen Participation in Decision-Making Processes at the local level, taking full advantage of the expertise of local NGOs (Mehmeti-interview, 2021). Namely, the expertise of only few NGOs have been used during this process of drafting these particular documents.

More specifically, the Municipality of Vushtrri has engaged the organization FODEM to draft the Municipal Plan for the Protection and Promotion of Cultural Heritage, the Municipal Development Plan and the Integrity Plan in this municipality. Surprisingly, this organization is constantly involved in various projects and collaborations with municipal authorities, creating a dependence on funds at the municipal level and those at the central level. So, the municipal authorities prefer to dialogue and cooperate with certain civil society organizations which have capacities in certain areas but this is affecting the creation of a negative perception regarding the independence of certain civil society organizations.

Partnership: usually provides for shared responsibilities during each step of the political decision-making process, starting from setting the agenda, drafting, deciding and implementing the particular political initiative or law/bylaw. This is the highest form of participation, and may include activities such as delegating specific issues to the NGOs, e.g. in the provision of services to the participating forums and the establishment of joint decision-making bodies, including the allocation of resources. In all municipalities of Kosovo, in very rare cases, interactions have been recorded between municipal institutions and civil society on a partnership level. There are cases when a partnership has been established in the phase of setting the agenda and drafting public policy, but very rarely has any partnership been noted which has been maintained throughout the decision-making process. Municipal authorities consider that the phase of implementation, evaluation and reformulation of policies is in their capacity and should be carried out independently by the municipal institutions themselves. This practice should be changed and harmonized with the legal obligation arising from the provisions of the Law on Local Self-Government, Administrative Instruction on Transparency, Administrative Instruction on Minimum Standards of Public Consultation at the Municipal level and many other legal and sub-legal acts.

A good practice of partnership between civil society organizations and municipal institutions is noted in the Municipality of Prishtina, when municipal institutions work closely with the NGO "ETEA" which is profiled in the field of improving the quality of education. Furthermore, this organization is involved in the early stages of drafting public policies at the municipal level and contributes throughout the decision-making process, including the implementation, evaluation and reformulation of public policies in the field of education (Ahmeti-Interview, 2021).

However, this good practice is not being implemented in other municipalities, despite legal obligations. However, civil society in Kosovo remains to be better organized and structured in order to exercise their rights to be involved in decision-making which are guaranteed by a number of laws and bylaws.

4. CONCLUSION

Civil society cultivates a democratic political culture by articulating the will of the citizens and making them aware that they are not servants of the state, but it is the state that is called to be in their service. In this context, civil society is a school of civic education that has as its main ideal freedom, freedom of thought and freedom of expression. Civil society in Kosovo is an unconsolidated sector. NGOs are still maturing entities and lack the necessary prerequisites to be sustainable and effective in their work. There are serious shortcomings in several areas: lack and non-functioning of internal governance structures, lack of financial resources and means to ensure long-term existence and independence and to avoid very high dependence on donors, inability to join forces and capacities to operate together in networks etc. In Kosovo, the activities of civil society organizations, despite their official mission, are not in line with the needs of citizens. The roots of the problem lie in the fact that NGOs have become dependent on international donors and to survive implement projects that are not based on assessing the needs of citizens but on the agendas of international donors. The compatibility of NGO activities with the demands of citizens in Kosovo needs to be increased in the future. These changes, accompanied by appropriate reforms, can be made progressively within civil society. Attitudes and Policies of Government Institutions in Kosovo towards Civil Society are factors that can help or hinder the effectiveness of civil society activities. Civil society in Kosovo with its capacities has managed from time to time to assist the government in shaping the policies, and to help addressing various problems.

Public policy making is a very important process for any country, because the decisions made during this process affect the life of every citizen. Civil society serves as the voice of citizens throughout the process of decision-making. It can channel that voice, help formulate opinions, and provide solutions.

The nature of civil society in Kosovo in the pre-war period was that of delivering emergency aid and survival. Influencing public policy has not been a priority for the small number of civil society organizations that were active in that period. Communicating with the government was not an option as well. After the end of the 1998-1999 war, with the adoption of the Constitution of Kosovo, the role of civil society was clarified and the policy process was stabilized. With this, Kosovar organizations take on new responsibilities, to speak for the citizens whose voice is not heard, to offer solutions and not only to criticize, and to educate the citizens of Kosovo about policy problems and possible solutions.

Despite the difficulties, civil society in Kosovo has managed, albeit unsatisfactorily, to set the agenda, formulate policies, make decisions, implement policies, monitor and reformulate policies. In this regard, it is worth mentioning the increase of transparency of municipal institutions, drafting plans for citizen participation in decision-making processes, drafting local policies for the preservation and promotion of cultural heritage, local plans for gender equality, etc., which are drafted as consequence of direct influence by Civil Society in Kosovo.

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Pay Gap for Female and Male Salaries Developments in Latvia for Reduction of Inequalities*

Biruta Sloka¹

Ginta Tora²

Ilze Buligina³

Juris Dzelme⁴

¹University of Latvia, Biruta.Sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

²University of Latvia, Ginta.Tora@lu.lv, ORCID: <https://orcid.org/0000-0003-0427-7210>

³University of Latvia, Ilze.Buligina@gmail.com, ORCID: <https://orcid.org/0000-0001-9005-9900>

⁴University of Latvia, Juris.Dzelme@lu.lv, ORCID: <https://orcid.org/0000-0002-7307-1163>

Abstract: Recently a range of activities have been performed to reduce social inequalities in the European Union, including reduction of pay gap for different regions, ages, female and male salaries. Latvia in this respect has a remarkable experience. There are significant differences in salaries between central industrial region (Riga and Pieriga) and rural regions (Latgale and others). Youth and seniors also has wages less than the average. At the same time, many high level positions in public and private sectors are being occupied by female persons with outstanding qualification, excellent education and remarkable international professional experience. Still, the actual situation shows that average salaries in various sectors are different for female and male employees.

The aim of this paper is to evaluate the development of pay gap in Latvia with deeper analysis by region, by sector, by branch, by age group and other aspects and propose possible solutions for pay gap reductions to support social equality and reduce social inequality.

Research methods and materials: scientific publications and previous research findings analysis, analysis of statistical data included in Central Statistical Bureau databases, analysis of data sets of EU-SILC survey. The obtained data are being analysed by time series analysis (trend analysis), descriptive statistics (by indicators of central tendency or location, by indicators of dispersion or variability), by cross-tabulations, testing of statistical hypotheses by t-test and by analysis of variance (ANOVA), by correlation analysis.

Research results indicate to pay gaps in Latvia with differences in regions, branches and age groups. An identified problem is too high female employment rate in some professional groups, first of all in education. The teachers are mainly female with salary less than average salary in the country. At the same time, among the education leaders and manager, where the salary is higher, also the percentage of males is higher. Education is highly significant for sustainable development and therefore such situation creates long-term problems not only in education but also in all social structure of the society. Improvement of digital skills, better interaction between age groups, support for rural regions and some other recommendations for the salaries development are proposed.

Keywords: education, EU-SILC, inequality, pay gap, salaries.

1. INTRODUCTION

Recent years have shown remarkable difficulties in finding solutions for inequalities reduction, especially in some branches of national economy to support inclusion and stability of society. The development of free market creates income inequalities and social problems, such as unemployment, "shadow" economics, loss of mutual trust and solidarity, reduction of belonging, recognition and self-development.

The **purpose** of the study: propose several activities to reduce inequalities in various risk groups, increase social activity and inclusion for all members of society, including in the less developed regions of Latvia. The **tasks**: 1) investigate inequalities for different groups, 2) analyze trends of development of education, social skills and attitudes of individuals.

* The research was supported by the NATIONAL RESEARCH PROGRAMME "LATVIAN HERITAGE AND FUTURE CHALLENGES FOR THE SUSTAINABILITY OF THE STATE" project "CHALLENGES FOR THE LATVIAN STATE AND SOCIETY AND THE SOLUTIONS IN INTERNATIONAL CONTEXT (INTERFRAME-LV)"

The analysis is based on the data of Labor Force Survey, EU-SILC data, databases of CSB of the Republic of Latvia. The primary **methods** used – literature studies and statistical data analysis. Primary **conclusions** can be drawn that networking, use of digital skills and innovative solutions, including ecosystem creation, change of attitudes, strengthening of mutual trust, application of positive cases publications and lifelong learning are significant and effective tools for increasing social inclusion and to reducing inequalities. Virtual contacts and social networking should be added to cultural and business activities and life-long learning initiated by local governments and non-governmental organizations, preferably established by using face-to-face contacts. Overlapping complementary tools for the interaction and networking of people belonging to different age groups should be used, such as appropriate combination of face-to-face contacts with virtual contacts.

2. THEORETICAL FINDINGS

Researchers in many countries devote a lot of attention to different experiences in inequality reductions, regarding inequalities in salaries and wages, in gender employability, especially in leading positions in management, the presence of “glass ceiling”, age groups, ethnical group and many other aspects.

Government social spending in the EU countries: efficiency in poverty and income inequality reduction has been studied by Magdalena Cyrek from Poland and her conclusions and findings are “the countries with a higher level of social spending are also those with lower efficiency in inequality reduction, however, the relationship doesn't appear for poverty alleviation. Thus, the research suggests some substitution between the scale and the efficiency of social spending, at least for the inequality dimension. Moreover, some differences in the social model can be found between the countries of the South and the North: the countries of the South focus their social policy mainly on inequality reduction, while the Scandinavian countries as well as some other affluent societies direct their public support mainly on poverty alleviation. The research also shows that in the crisis period decreases in efficiency concerns mainly the poverty dimension. It reflects the fact that the poor were the losers during the crisis in favor of the middle classes. The efficiency losses were induced by negative changes in the current usage of public sources, while institutional reforms positively influenced the efficiency” (Cyrek, 2019).

Hungarian researcher Annamaria Artner has investigated the so called “workfare society” in action in the Hungarian labour market and the comparison of social conditions in European context (Artner, 2020) and has made relevant findings regarding “work-based society”. As researcher Artner has concluded “While the Hungarian labour market conditions have been improved to some extent, some characteristics, like the level of wages and productivity are rather lagging behind the regional average. Due to policy changes since 2010, the social protection of the most vulnerable declines and, concerning the increase of income inequalities, Hungary is a regional “leader””. The article concludes that “in order for such a social welfare regime to help social inclusion and serve social equality, a reconfiguration of the economic, as well as political governance, is needed” (Artner, 2020). This approach is very valuable and could be examined for consideration of such policy actions also in other countries.

Inequalities in quality of life have been traced also among older people from different ethnic groups (Moriarty & Butt, 2004; Marx, Salanauskaite & Verbist, 2016). British researchers in their findings based on extensive research in England and Scotland have concluded “the study found differences in health, income and social support among the ethnic groups”. The paper suggests, however, that future work should examine disparities in health and income within, as well as between minority ethnic groups, and that a greater appreciation is required of the way in which such disparities may be accentuated by variations in health expectations, in the distribution of income within households, and in the willingness to discuss financial difficulties. The researcher stress that the cumulative effects of health and material disadvantage and the experience of racism have implications both for future quality of life research and for government policies that aim to raise social inclusion and reduce inequalities (Moriarty & Butt, 2004).

Researchers (Skrovankova, Koisoava & Grmanova, 2018) have investigated living conditions and income inequality in the Czech Republic and in the Slovak Republic. A longitudinal study by researchers from

Norway and United Kingdom on material deprivation and health (Toge & Bell, 2016) was concluding that there is an important influence of material deprivation on health.

Researchers have indicated that there are also important aspects related to economic situation of the country, including taxation (Iyer & Reckers, 2012), financial instability (Neaime & Gaysset, 2018; Husted & Salazar, 2020), aspects of creative economy (Skrovankova, Koisoova & Grmanova, 2018; Daugeliene & Liepinyte, 2012; Zazar, 2015; Daugeliene, 2016; Moriarty & Butt, 2004) and new trends in the world development and social inclusion (Craig & Porter, 2003; Craig, 2003; Chuang, Y.C., Chuang, K.Y. & Yang, 2013), significant influence of shadow economy on income inequality (Huynh & Nguyen, 2020) as well as communication with society is being stressed as an important aspect (Shabunova, *et. al.* 2016; Batraga, *et. al.* 2019, Batraga, *et. al.* 2018-a, Batraga, *et. al.* 2018-b).

Research results on income inequalities are stressed by researchers concluding “In the European context housing, neighbor-hood and household economic strains worsened with increasing levels of income inequality” (Sengoelge, *et. al.* 2014). Researchers from China (Zhu & Wan, 2012) have concluded that income inequality reduction is a powerful tool to increase domestic demand in move to balanced economy. Those are among the reasons why governments of different countries in the European Union are criticized by international organizations indicating to tasks for the governments to find various innovative approaches in inequalities reductions.

The possibilities to improve the existing situation are linked with education. Investigation of challenges and trends of education are to be included in the future plans for the education in Latvia.

3. RESULTS AND DISCUSSION

Understanding changes of inequality of justice, solidarity and freedom

Automation, robotics, ICT and the use of artificial intelligence (AI) significantly change the social structure, the understanding of justice, the quality of life and the meaning of life. Values recognized in Europe (supported by the Enlightenment and generally widespread) such as freedom, equality, fraternity are gaining a new understanding. The fight against inequality is still ongoing, but its content is changing significantly. Income inequality remains a major economic problem, linked to social and ideological problems and reflecting in a concentrated way other forms of inequality and an number of social and political problems. Income inequality is demonstrated by the situation in Latvia, which is reflected in empirical data included in following tables 1 to 4 which can confirm several theorewtical and practical findings.

3.1. Empirical research results

Data from Central Statistical Bureau are representative, since “All paid employees who must be reported to the State Revenue Service sending a statement on the compulsory social insurance contributions from the employee’s income, personal income tax and business risk state duty in the reporting month; or those included in a micro-enterprise tax return and employed in commercial companies, agricultural holdings and fishermen’s farms, foundations, associations, funds, institutions, organizations, institutions as well as natural persons and sole proprietors”, (CSB, 2021). Data of employees in Latvia with gross income (salaries and wages) with focus on those with minimum wage or less, with minimum wage (430 EURO) in December 2020 are included in table 1.

Table 1: Main data on the number of employees by gender with different levels of wages in the Republic of Latvia in December 2020

| | | TOTAL | With income | ..With minimum wage or less | ..With minimum wage | Employees without income | |
|---------------------|---------|--------|-------------|-----------------------------|---------------------|--------------------------|-----------|
| | | | | | | number | share (%) |
| Number of employees | Total | 850301 | 768529 | 137304 | 14184 | 81772 | 9,6 |
| | Females | 440213 | 392698 | 76133 | 6744 | 47515 | 10,8 |

| | | | | | | | |
|--|----------------|--------|--------|-------|------|-------|-----|
| | Males | 410088 | 375831 | 61171 | 7440 | 34257 | 8,4 |
| Share in number of employees with income, % | | | | | | | |
| | Total | X | 100,0 | 17,9 | 1,8 | X | |
| | Females | X | 100,0 | 19,4 | 1,7 | X | |
| | Males | X | 100,0 | 16,3 | 2,0 | X | |

Source: Authors construction based on database data from CSB, Latvia, December, 2020, n=850301

Data of the table 1 indicate that female employees are more with minimum wage or less than minimum without income. Data of employees in Latvia without income show people who are willing to continue participation in the labor market but meet various difficulties. This group of people need additional help from the social welfare institutions. Changes of the social welfare regime mentioned in the article regarding experience in Hungary (Artner, 2020) should might be considered to help social inclusion and serve social equality. Main data on numbers of employees by sector (public sector and private sector) with different levels of wages in the Republic of Latvia in December 2020 is included in table 2.

Table 2: Main data on the number of employees by sector with different levels of wages in the Republic of Latvia in December 2020

| Statistical indicators | Sector | TOTAL | With income | ..With minimum wage or less | ..With minimum wage | Employees without income | |
|--|-----------------------|--------|-------------|-----------------------------|---------------------|--------------------------|-----------|
| | | | | | | number | share (%) |
| Number of employees | Total | 850301 | 768529 | 137304 | 14184 | 81772 | 9.6 |
| | Public sector | 246471 | 234050 | 22880 | 2659 | 12421 | 5,0 |
| | Private sector | 592566 | 524269 | 111475 | 11307 | 68297 | 11,5 |
| Share in number of employees with income, % | Total | X | 100,0 | 17,9 | 1,8 | X | |
| | Public sector | X | 100,0 | 9,8 | 1,1 | X | |
| | Private sector | X | 100,0 | 21,3 | 2,2 | X | |

Source: Authors construction based on database data from CSB, Latvia, December, 2020, n=850301

Data in table 2 indicate that the share of employees without income is more than two times higher in the private sector than in the public sector, the same conclusion is true for employees with the minimum wage or less. According to data included in table 2 and table 3 reconfiguration of the economic, as well as political governance, is recommended to help the groups of employees in private sector and in the age groups from 20 to 34 years and over 65 years. Interaction with these two groups of employees, youth and seniors, must be improved in the framework of varied forms of life-long learning, including mentoring as a tool for cooperation between generations. The digital skills of young people should be connected with experience of seniors. Information on age groups is included in table 3.

Table 3: Main data on the number of employees by age group with different levels of wages in the Republic of Latvia in December 2020

| Statistical indicators | Age group | TOTAL | With income | ..With minimum wage or less | ..With minimum wage | Employees without income | |
|----------------------------|--------------------------|-------|-------------|-----------------------------|---------------------|--------------------------|-----------|
| | | | | | | number | share (%) |
| Number of employees | 19 years and less | 8875 | 6897 | 3214 | 66 | 1978 | 2,2 |

| | | | | | | | |
|--|--------------------------|--------|-------|-------|------|-------|------|
| | 20–24 years | 46935 | 40773 | 9155 | 368 | 6162 | 13,4 |
| | 25–29 years | 76246 | 66218 | 9126 | 696 | 10028 | 13,2 |
| | 30–34 years | 104269 | 90909 | 12411 | 1102 | 13360 | 12,8 |
| | 35–39 years | 101222 | 90673 | 12633 | 1429 | 10549 | 10,4 |
| | 40–44 years | 91975 | 84794 | 12443 | 1544 | 7181 | 7,8 |
| | 45–49 years | 96774 | 90325 | 14109 | 1796 | 6449 | 6,7 |
| | 50–54 years | 92463 | 86291 | 15087 | 1903 | 6172 | 6,4 |
| | 55–59 years | 92265 | 85985 | 16214 | 2100 | 6280 | 6,8 |
| | 60–64 years | 77744 | 71835 | 14822 | 1774 | 5909 | 7,6 |
| | 65–69 years | 34481 | 31003 | 9058 | 674 | 3478 | 10,1 |
| | 70–74 years | 13694 | 12063 | 4606 | 306 | 1631 | 11,9 |
| | 75 years and more | 7893 | 6696 | 3118 | 159 | 1197 | 15,2 |
| | Unknown | 5465 | 4067 | 1308 | 267 | 1398 | 2,5 |
| Share in number of employees with income, % | 19 years and less | X | 100,0 | 46,6 | 1,0 | X | |
| | 20–24 years | X | 100,0 | 22,5 | 0,9 | X | |
| | 25–29 years | X | 100,0 | 13,8 | 1,1 | X | |
| | 30–34 years | X | 100,0 | 13,7 | 1,2 | X | |
| | 35–39 years | X | 100,0 | 13,9 | 1,6 | X | |
| | 40–44 years | X | 100,0 | 14,7 | 1,8 | X | |
| | 45–49 years | X | 100,0 | 15,6 | 2,0 | X | |
| | 50–54 years | X | 100,0 | 17,5 | 2,2 | X | |
| | 55–59 years | X | 100,0 | 18,9 | 2,4 | X | |
| | 60–64 years | X | 100,0 | 20,6 | 2,5 | X | |
| | 65–69 years | X | 100,0 | 29,2 | 2,2 | X | |
| | 70–74 years | X | 100,0 | 38,2 | 2,5 | X | |
| | 75 years and more | X | 100,0 | 46,6 | 2,4 | X | |
| | Unknown | ... | 100,0 | 32,2 | 6,6 | ... | |

Source: Authors construction based on database data from CSB, Latvia, December, 2020, n=850301

Income – wages and salaries do differ in Latvia by statistical regions. Main data on the number of employees by regions with different levels of wages in Latvia are included in table 4). Latvia is in the third place among OECD countries with the highest level of regional development differences (OECD, 2020). In order to reduce income inequality in Latvia, it is necessary to create preconditions for the development of regional economic potential, improvement of business environment in Latvia's regions, increasing internal and external competitiveness, productivity, attracting human capital, reducing socio-economic disparities, developing quality living environment. Data included in table 4 demonstrate inequalities in income in different regions of Latvia. The reasons might be similar as represented in the research in England and Scotland (Moriarty & Butt, 2014), where researchers have concluded that there are differences in health, income and social support among the ethnic groups. The share of employees with minimum wage or less is the highest, but the share of employees without income is the least in Latgale region. This indicates that special support to involve people in various social and cultural activities should strengthen in the Latgale region.

Table 4: Main data on the number of employees by regions (declared place of residence) with different levels of wages in the Republic of Latvia in December 2020

| Statistical indicators | Region | TOTAL | With income | ..With minimum wage or less | ..With minimum wage | Employees without income | |
|--|-----------------------|--------|-------------|-----------------------------|---------------------|--------------------------|-----------|
| | | | | | | number | share (%) |
| Number of employees | LATVIA | 850302 | 768530 | 137304 | 14184 | 81772 | 9,6 |
| | Riga region | 294797 | 264987 | 44181 | 3617 | 29810 | 10,1 |
| | Pierīga region | 176286 | 159016 | 25197 | 2364 | 17270 | 9,8 |
| | Vidzeme region | 78179 | 71115 | 12531 | 1306 | 7064 | 9,0 |
| | Kurzeme region | 98510 | 89540 | 16827 | 1909 | 8970 | 9,1 |
| | Zemgale region | 98510 | 89439 | 15748 | 1611 | 9071 | 9,2 |
| | Latgale region | 96184 | 88776 | 20984 | 3058 | 7408 | 7,7 |
| Share in number of employees with income, % | LATVIA | X | 100 | 18 | 2 | X | |
| | Riga region | X | 100 | 15 | 1 | X | |
| | Pierīga region | X | 100 | 17 | 2 | X | |
| | Vidzeme region | X | 100 | 20 | 2 | X | |
| | Kurzeme region | X | 100 | 21 | 3 | X | |
| | Zemgale region | X | 100 | 20 | 2 | X | |
| | Latgale region | X | 100 | 29 | 5 | X | |

Source: Authors construction based on database data from CSB, Latvia, December, 2020, n=850301

Data indicate that the share of inhabitants without income in December the highest in Riga region but the share of employees with minimum wage or less was in Latgale region - which is almost twice as big as in Riga region. Latgale region traditionally has always been the region with lower indicators of economic development. Special attention must be paid to health problems. According to the study on material deprivation and health (Toge & Bell, 2016) there is an important influence of material deprivation on health. Mental health problems could be the reason for the low level of participation in the labor market, which results in high level of employees without income in Latgale region.

3.2. Suggestions for inequalities related issues and management options

There are economic, political and ideological solutions for reducing inequalities, however, many of which can jeopardize the sustainability of society if not properly applied. Robots and artificial intelligence can significantly change the nature of work and the social structure of the society. One of the main problems is the fate of "surplus" people, whose work becomes unnecessary, losing competition with robots and artificial intelligence. At present, they already exist, but are considered to be unemployed concerning production - who are either undergoing retraining (upgrading or changing their qualifications) or starting to live only on benefits and thus actually move to another social status ("perpetual" recipients).

The analysis of the situation in Latvia shows that there are population groups and regions of the country with an increased share of low-income or non-income earners. These groups (women, private sector employees, young people, seniors) and regions (Latgale) should be given priority attention, the peculiarities of the social structure and the possibilities of organizing cooperation should be studied.

Only by combining all three core values (justice, solidarity and freedom) and implementing a gradual, evolutionary development process based on science, education, philosophy and the arts, given the rapid development of artificial intelligence, can the sustainability of society be ensured. Evolutionary development must be based on a comprehensive study of the current situation in order to be able to purposefully change the existing social structure, adapting it to the possibilities provided by technology, primarily artificial intelligence. Ways must be found to transform cooperation, solidarity, which eliminate injustice (unjustified inequality) and ensure freedom, personal development, belonging, recognition, self-realization and transcendence in accordance with the spiritual (mental), social and biological nature of man.

Creating clusters of people and appropriate ecosystems to reduce inequalities

Cooperation and networking of people belonging to different ethnic and age groups should be supported by local communities, state and non-governmental organizations. Internet access and level of digital literacy must be improved and appropriate combination of face to face contacts with virtual contacts should be used. Important tools are social marketing, application of positive cases publications, implementation of innovative solutions by cultural and business activities and life-long learning. Physical and virtual contacts and social networking should be used by local governments and non-governmental organizations to increase social inclusion.

4. CONCLUSION

- Reductions of income inequalities and social inclusion are research topic world-wide including various innovative suggestions for policy makers;
- Countries have different approaches in the applications of measures for reductions of income inequalities and for social inclusion, including work-based society in Hungary; The share of employees without income (have no active contract with employer on employment) has increased in the previous year due the economic activities restrictions in relation to the extraordinary situation caused by COVID-19; it has reached 9,6 % from all employees (10,8% female and 8,4% male; in public sector 5% and private sector 11,5%; in age group 20-24 years it was 13,4% and in age group more than 75 years it was 15,2%, in Pieriga region (region around the capital of Latvia Riga) 10,1%, in other regions it was less);
- The share of the number of employees with income – minimum wage or less in December 2020 was 17,9 % (19,4% female and 16,3% male; in public sector 9,8% and private sector 21,3%; in age group 20-24 years it was 22,5% and in age group more than 75 years it was 46,6%, in Latgale region 29%, in other regions it was less); it indicates that for this part of the population income from work can provide only minimum resources for expenses on food, dwelling, family support and other everyday needs; for those receiving no income from work real existence problems are present. In order to reduce income inequality in Latvia, it is necessary to create preconditions for the development of regional economic potential, improvement of business environment in Latvia's regions, increasing internal and external competitiveness, productivity, attracting human capital, reducing socio-economic disparities, developing quality living environment.
- Combination of face-to-face contacts with virtual contacts, social networking, improved internet access and level of digital literacy, application of positive cases publications, social marketing, implementation of innovative solutions by cultural and business activities and life-long learning should be used by local governments and non-governmental organisations to increase social inclusion.

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Decision-making in Policy For Social Sustainability

Darta Indriksone¹

Biruta Sloka²

¹ University of Latvia, darta.indriksone@lu.lv, ORCID: <https://orcid.org/0000-0002-0438-1360>

² University of Latvia, biruta.sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

Abstract: The aim of this paper is to explore the tools and possibilities to maintain social sustainability by improving decision-making in social policy-making in Latvia. Research methods used are scientific literature review, experts' survey and statistical analysis of experts' survey results in order to identify the main issues and opportunities in the social policy-making process and in maintaining social sustainability.

During empirical research experts evaluated the significance of different decision-making methods in the social policy-making in Latvia in scale 1-10. The results from expert survey showed that certain decision-making methods are more frequently used in policy-making process than other (with arithmetic means of the evaluations by experts from 3,43 till 8).

Additionally, experts were asked to evaluate the significance of different tools/ possibilities in maintaining social sustainability in social policy in Latvia in scale 1-10. The results from expert survey showed that some tools/ possibilities are more likely to support maintaining social sustainability than other in Latvia (with arithmetic means of the evaluations from 4,71 till 8,71).

Also experts were asked to answer 2 open-ended questions where they could provide their opinion on what are the most necessary improvements in policy-making necessary currently in Latvia, and the second questions: what methods could help maintain balance of 3 sustainability pillars (environment, society, economy) in policy.

In conclusion authors determined the main possibilities for improvement of the decision-making in the social policy-making process in Latvia.

Keywords: *decision-making, policy-making, social sustainability, social inclusion*

1. INTRODUCTION

Social sustainability is widely researched aspect in many countries and by many researchers around the globe especially taking into account of recent social developments related to different restrictions and often hard consequences of pandemic caused by Covid-19.

The aim of this paper is to explore the tools and possibilities to maintain social sustainability by improving decision-making in social policy-making in Latvia.

Research methods used are scientific literature review, experts' survey and statistical analysis of experts' survey results in order to identify the main issues and opportunities in the social policy-making process and in maintaining social sustainability. There were applied indicators of descriptive statistics indicating central tendency or location (arithmetic mean, mode, median) and variability or dispersion (range, standard deviation).

During empirical research experts evaluated the significance of different decision-making methods in the social policy-making in Latvia in scale 1-10. Experts were asked also to evaluate the significance of different tools/ possibilities in maintaining social sustainability in social policy in Latvia in scale 1-10. Experts were asked also to answer two open-ended questions where they could provide their opinion on what are the most necessary improvements in policy-making needed currently in Latvia, and the second questions: what methods could help maintain balance of 3 sustainability pillars (environment, society, economy) in policy.

2. LITERATURE ANALYSIS

The term sustainability and sustainable development has only appeared in the scientific literature recently, together with the increasing concerns about the world ecosystem and the capacity in which human made technologies are developing in the 21st century. United Nations World Commission for Environment and Development in 1987 published the report “Our Common Future” (United Nations, 1987) that contained a definition of sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. The commission determined that the main goal of sustainability is to satisfy human needs. Needs were considered as basic needs to eliminate poverty in the world, and provide opportunity to satisfy the inclinations for better life. Following the report, an important step into maintaining sustainability were taken during UN’s Sustainable Development Summit in New York in 2015 when a framework for 169 goals in 17 categories was established, and it was set to reach the goals till 2030. The main areas are poverty, health, education, equity, energy, infrastructure, climate change, oceanic resources, peace, security and good governance. The Triple Bottom Line concept of three sustainability elements (economy, environment, social wellbeing) was developed based on the 1987 UN declaration on development by Elkington and analyzed in more depth by Ozanne and his colleagues (Ozanne, et al, 2016) and changed the way organizations measure development and efficiency from measuring only profit to measuring the profit, social responsibility and the environmental footprint. The most recent scientific research shows that strong sustainability is possible only when the economy’s dependence from society is clearly defined (Thiel, 2016). In case when all three elements are not balanced, one element might develop disproportionally whilst impacting the overall development negatively.

Social return on investment in the public sector is considered as important aspect (Vluggen, et al, 2020) and is a systematic way of incorporating social values of different stakeholders into public sector decision-making on sustainability. Community based urban development: a strategy for improving social sustainability are of importance stressed by researchers (O’Hara, 1999) as one of the aspect which cannot be ignored by decision makers.

In the scientific literature there is no common agreed definition for social sustainability because of the many different approaches used by the scientists (Littig, Griessler, 2005). The available definitions tend to analyze the social sustainability as long-term development of society and necessary requirement to maintain the positive changes focused on solving social challenges (Corsini, Moultrie, 2019).

There is a discussion in the scientific literature on how to effectively manage all three elements of sustainable development in an organization, and four main directions or approaches to element management can be identified (Ozanne, et al, 2016): the first two that emerged and are already considered irrelevant are win-win and compromise (trade-off), but the latest and most current are how they are integrated into the organization’s strategy and objectives. Most empirical and conceptual researchers Hahn, Pinkse, Preuss, Figge in their 2015 publication (Hahn, et al, 2015), as well as by researchers Van der Byl and Slawinski in their 2015 publication (Van der Byl, Slawinski, 2015) have adapted a mutually beneficial approach where all three elements can be achieved simultaneously and that the development of social and environmental aspects result in the best financial results. In this approach, it is important to understand that improvement in one dimension of sustainability means improvement, or at least not deterioration, in other elements. The disadvantage of this approach is that the economic element is considered to be the leading one, and the environmental and social aspects are dependent.

Researchers of the compromise approach (Ozanne, et al, 2016) have argued that in many situations all three dimensions are in conflict, and sustainability can only be achieved if one dimension is reduced in order to prioritize another dimension. Researchers Slawinski and Bansal in their 2015 publication (Slawinski, Bansal, 2015) have argued that this approach is used only by companies that prioritize profit maximization, which means that the social and environmental dimensions become secondary as organizations tend to prioritize goals for economic benefits.

Taking into account the increasing competition between organizations and the increasing speed of changes on a global scale, there is also a growing tension between all three elements of the TBL and the

related goals. Therefore, an integrated and paradoxical approach has developed. The integrated approach (Gao, Bansal, 2013) assumes that all three dimensions are interrelated and are an integral part of the organizational system. The paradox approach has emerged as the latest approach to managing the three elements of sustainability. This approach complements the integrated approach, and the tensions that arise between the three elements of sustainability in management are seen as paradox. The paradox is attributed to the relationship between these three elements - they are contradictory, but their requirements are interrelated over time and require constant efforts to manage them (Van der Byl, Slawinski, 2015). In this approach, the tension between the elements should be seen as interrelated contradictions and not as win-win or compromise. An important aspect is time. The paradox approach to managing tensions considers that needs that arise over time and conflict between the elements is developing over time, and efforts to manage them must be recognized and continued. Conceptually, these four approaches to managing tension are clear and there is a fairly extensive discussion of the theory available, but a significant shortcoming is the missing single clear practical approach to managing or balancing the tensions.

In public administration, decision-making takes place at different levels, and the meaning of the decisions made is different at each of these levels. One of the most important ways of decision-making in public administration is policy development, approval and implementation of draft laws. Decision-making is not a one-person task, it involves a series of steps, including feedback and follow-up, and is carried out by several actors at different levels.

The decision-making of the highest level public administration directly and indirectly influences the life of the society with the decisions made by it. Therefore, there is a need for open and effective ways to provide due diligence through new knowledge and research. In this way, to ensure the effectiveness of the implemented policies, their successful changes and influence on the public well-being (Jiwani, 2010).

Often, organizations do not make decisions based on an evaluation and data, but rely on a heuristic process (Barbera-Marine, et al, 2019), which is a cognitive shortcut strategy, where decisions are made on the basis of limited information, time and processing power. The process of finding a solution to a problem is simplified by relying on past experience and unconscious bias. Emotions and values (consciously or unconsciously) influence political choices, and especially through social media, polarize and politicize political debate through the interpretation of emotional evidence (Umbach, et al, 2018). Emotions also influence information processing strategies that allow to manage extensive amounts of information and seeks to reduce its complexity, sometimes contributing to the avoidance of information or the denial of factual evidence. At a time of growing populism and challenges to political ideology, the need to use reliable information and data in the policy-making process is vital.

For making strategic decisions that have a great impact, it is necessary to use systematic decision-making methods, not to rely on intuition and experience, but instead to use the analysis of critical factors according to rational decision-making theory. This approach includes critical aspects such as (Cervone, 2015): precise problem definition - identification of the needs of all stakeholders; determination of specific, measurable criteria for the selection of the solution; analysis of specific alternatives - identification, analysis and evaluation of the possibilities; effective collection of the necessary information, which includes the assessment of the quality of the information, the required amount; choosing specific alternative as a solution; receiving feedback, making the necessary modifications as needed.

In Latvia and European Commission the policy-making cycle is based on the rational decision-making where the main steps are: 1. Preparations and 2. Adoption during which Impact assessment is performed. The next steps are 3. Implementation and 4. Application during which monitoring and evaluation is performed. During step 1. activities that are basis for the rational decision-making are established: problem definition, identification of alternatives, gathering and researching information, receiving feedback and choosing a solution.

In practice the most commonly used decision-making method is cost – benefit analysis (CBA). In CBA theory, there is no single standard format that can be used for all public administration needs, but there is a certain structure and certain steps to be taken in applying this technique:

1. Developing a framework to determine the parameters of the analysis;
2. Identifying costs and benefits and classifying them according to their type or purpose;
3. Calculating the costs and benefits for the entire duration of the intended project or initiative;
4. Comparing costs and benefits using the information gathered;
5. Analyzing the results and producing substantiated recommendations.

CBA is a very important tool that allows the user to directly compare aspects such as environmental benefits and economic benefits. However, one of the disadvantages of this method is that all values need to be expressed in monetary terms, which is often not appropriate when decision-making involves complex social and economic considerations. The second limitation is that when using discounting for forecasting the CBA can only be used successfully to calculate gains and losses over a relatively short period of time. For example, it is almost impossible to determine a discount rate for a period of 200 years (Adler, Posner, 2009).

According to the Kaldor-Hicks efficiency model in economic theory, reallocation of resources is effective if it generates more benefits than costs, and if the part of society that has gained more benefits compensates those that have lost, which in principle leads to Pareto efficiency.

The Pareto efficiency approach assumes that an effective position can only be achieved if one part has gained while the others have not deteriorated. Although the Kaldor-Hicks and Pareto efficiency models may seem similar, it is important to understand that all Kaldor-Hicks efficiency situations are optimal in the Pareto model but do not work in the opposite direction, or all the benefits in the Pareto model are also in the Kaldor-Hicks model however not all the benefits in Kaldor-Hicks model are benefits in the Pareto efficiency model.

A model such as expected value (EV) is also often used to justify the choice of alternative as a solution in decision-making. Expected value is a method of calculating the expected future value of an investment. In statistics and probability theory, the expected value is calculated by multiplying the possible result by the probability of occurrence of each outcome, and then summing all these values.

In order to prevent the situation when in CBA model results that cannot be successfully assessed but whose significance is assessed as very important, Multi-criteria analysis (MCA) technique allows to identify the best alternative when evaluating alternatives that are difficult to compare. This approach allows the decision maker to use several criteria to achieve the set goals, as well as to make assessments, rank and assign weights to each object of analysis.

As one of the MCA methods, the multi-attribute utility theory (Dyer, 2016) consists of three steps, the first of which is the performance matrix, the second step is the procedure for determining whether the criteria are interdependent, and the third is the evaluation of the parameters of the mathematical function resulting in a single number as the performance indicator U for each alternative, which is in principle an overall assessment of the performance of the alternative.

Another frequently used MCA technique - the analytical hierarchy process (Lean, 2020). This method involves evaluating alternatives by comparing criteria and options in pairs to determine the weight of the option. Each alternative is compared with all the criteria, and then a comparison is made between the criteria, thus setting priorities. According to a discussion in scientific literature the main disadvantage of this model, occurs in the case of the range reversal phenomenon, which happens when adding another option to the performance matrix the rank of two other options that are not related to the new added option might be abolished therefor this model is considered contradictory and the theoretical basis of this model is fundamentally questioned.

The MCA technique, which is fundamentally different from the three discussed above, is the outranking method. This method allows different weights to be assigned to criteria, and assumes that one alternative outperforms another in terms of the sum of the weights of the different criteria.

Given that several of these methods are not based on quantitative data but on qualitative ones, such as the linear complementary model, which uses less precise data, it is considered that this type of method

is not applicable to public administration and regulatory decision-making. There are several ways to ensure the transparency of the performance matrix and the criteria and weights used in it.

The Median Voter Model (MVM) is also used to ensure that democratic principles are taken into account in public administration decision-making. This model represents theories of economics and statistical political science. According to the MVM model, it is assumed that political candidates advocate for policies and decisions that are most closely related to the position of the electorate or the average voter. This model can be used in decision-making in any form of public administration, but is most often used to address income inequality and income distribution (Thiel, 2016). In the case of a normal distribution of votes, decision-making is relatively simple, as the chosen policy is more similar to the median view, and is essentially assumed to represent the majority of the population.

Although CBA and MVM decision-making techniques are very common, they have shortcomings in terms of environmental and social well-being.

Taking into account that many of the decisions cannot be analyzed by mathematical methods, as well as expressed in monetary terms, there is a necessity for a model that allows social and environmental aspects to be added to economic calculations. To address this shortcoming, the Triple Bottom Line (TBL) was developed for decision analysis. However, this model is not strong enough to overcome the limitations of the modern economic approach in the decision-making process.

This approach requires each organization to go through five phases to implement the TBL system:

1. Defining objectives - identification of stakeholders, available resources and tools, SWOT analysis;
2. Strategy development - identifies the objects of each TBL element, responsible person, determination of key performance indicators (KPI);
3. Implementation - implementation of the strategy, implementation of the necessary procedures to ensure quality management and process improvement, as well as determination of the steps to achieve the objectives at each level of the organization;
4. Optimization - evaluation of results and improvements.

All of the models and techniques discussed in this subsection are used in decision-making at different levels of public administration and are applicable to a variety of needs. Given that in order to increase public support and ensure sustainability, public administration should use techniques based on data analysis or other scientific research methods in the decision-making process.

3. EMPIRICAL RESEARCH DESIGN

In order to understand the main challenges and opportunities in the social policy-making in Latvia, authors conducted an expert survey. During the research design planning stage, authors determined that the most qualified experts involved in the policy planning and decision making are representatives from Ministries and Cross-Sectoral Coordination Center: 1. Senior Expert in Gender Equality in Social Policy Planning and Development Department, Ministry of Welfare, 2. Senior Expert in Social Inclusion Policy Department, Ministry of Welfare, 3. Consultant in Development Supervision and Assessment Division, Cross-Sectoral Coordination Center, 4. Deputy Director of Labor Market Policy Department, Ministry of Welfare, 5. Senior Expert in Policy Initiatives and Development Department, Ministry of Education and Science, 6. Head of Policy Coordination Department, Ministry of Health, 7. Senior Expert in Social Policy Planning and Development Department, Ministry of Welfare of Republic of Latvia. In the survey 7 policy planning and implementing experts from different social sectors provided assessment and opinion on the current situation in social sector policy-making process in Latvia. The experts were chosen based on their contribution to social policy on a daily basis, their views were taken into consideration when documents are developed in Ministry of Welfare. In the survey 7 policy planning and implementing experts provided assessment and opinion on the current situation on evidence-based decision-making process in social policy making in Latvia. Experts were asked to assess the significance of decision-making methods used in the social policy-making based in Latvia in scale 1-10, where 1 – not significant; 10 – very significant. The second question focuses on significance of different tools/

possibilities in maintaining social sustainability in social policy in Latvia in 2021 in scale from 1 to 10, where 1 – not significant, 10 – very significant. Additionally 2 open-ended questions were the experts had an opportunity to provide their opinion: whether it is necessary to make changes in the policy-making process in Latvia and what kind of tools / methods in experts opinion can be used to manage the balance of all 3 elements of sustainable development in decision-making. After receiving the results statistical analysis was done in order to summarize the gathered data and make conclusions.

4. EMPIRICAL RESEARCH RESULTS

As concluded in the literature review, decision-making can be made on the basis of various rational models or in conditions of limited rationality, where values, beliefs, experience and prejudices often are involved. It was also concluded that in order to ensure public support for sustainable development, decision-making must be a transparent, understandable and reasoned process in order to foster public trust and support.

First question was: Please evaluate the significance of decision-making methods used in the social policy-making based in Latvia in scale 1-10, where 1 – not significant; 10 – very significant. From the 7 experts were received 7 responses in all 11 positions.

The decision-making methods listed in this question are both systematic and intuitive approaches to understanding the extent to which decision-making in policy-making is based on analysis as well as evidence. The author has listed all the decision-making methods analyzed and summarized in the theoretical part, which appear in the scientific literature in connection with public administration and policy-making.

According to experts (Table 1.), decisions in Latvia are currently made mainly based on the results of the cost - benefit analysis ($\bar{x} = 8$, $Mo = 7$, $Me = 8$), which also coincides with the conclusions of the theoretical analysis. This decision-making method is very often used in the policy-making process, as it allows to conduct analysis of the benefits and costs of each alternative. However, as the theoretical analysis concluded, this method has its drawbacks, as it is often not possible to quantify and compare the potential benefits and costs, so it works very well in calculating economic solutions, but not in finding more complex solutions – main indicators of descriptive statistics on expert evaluations are included in Table 1.

Table 1. Evaluation of the significance of the decision-making methods used in the social development policy-making in Latvia

| NO | DECISION-MAKING METHODS | ARITHMETIC MEAN | MODE | MEDIAN | RANGE | STANDARD DEVIATION |
|----|--------------------------------|-----------------|------|--------|-------|--------------------|
| 1 | COST - BENEFIT ANALYSIS | 8 | 7 | 8 | 4 | 1.528 |
| 2 | TRIPLE BOTTOM LINE | 7.29 | 6 | 6 | 4 | 1.890 |
| 3 | HEURISTIC METHOD | 6.71 | 9 | 8 | 7 | 2.812 |
| 4 | EXPECTED VALUE | 5.43 | 7 | 6 | 9 | 3.101 |
| 5 | KALDOR - HICKS EFFICIENCY | 5 | 1 | 5 | 8 | 3.109 |
| 6 | MEDIAN VOTER MODEL | 4.57 | 1 | 5 | 8 | 3.309 |
| 7 | PARETO EFFICIENCY PRINCIPLE | 4.14 | 2 | 5 | 7 | 2.545 |
| 8 | MULTI-ATTRIBUTE UTILITY METHOD | 4 | 2 | 5 | 6 | 2.309 |
| 9 | OUTRANKING METHOD | 3.71 | 1 | 3 | 6 | 2.563 |
| 10 | ANALYTICAL HIERARCHY METHOD | 3.43 | 2 | 3 | 5 | 1.902 |
| 11 | MULTI-CRITERIA ANALYSIS | 3.43 | 2 | 2 | 6 | 2.299 |

Source: Authors calculations based on D. Indriksone's conducted expert survey in 2021, n = 7

According to experts evaluation, the second most frequently used method is the Triple Bottom Line ($\bar{x} = 7.29$, $Mo = 6$, $Me = 6$), where the impact on all three elements of sustainable development - environmental, social and economic - is assessed during decision-making. In both of these decision-making methods, there is a consensus of expert opinions ($R = 4$).

The third most frequently used method of decision-making according to experts is the heuristic method ($\bar{x} = 6.71$, $Mo = 9$, $Me = 8$) or experience-based decision-making, where it is assumed that the evidence is not integral part of the process. In this assessment, an extremely large discrepancy of opinions is observed, as the calculated range is $R = 7$ indicating disagreement and even the existence of opposite opinions among experts.

According to experts evaluation, the decision-making methods used on average are often the calculation of the expected value ($\bar{x} = 5.43$, $Mo = 7$, $Me = 6$), the Kaldor-Hicks principle ($\bar{x} = 5$, $Mo = n / a$, $Me = 5$), Voter Median model ($\bar{x} = 4.57$, $Mo = 1$, $Me = 5$), Pareto Efficiency principle ($\bar{x} = 4.14$, $Mo = 2, 5, 8$, $Me = 5$) and Multi-attribute Utility model ($\bar{x} = 4$, $Mo = 2, 5$, $Me = 5$). The calculations of the evaluation results of all these methods show a large range, from 6 to 9, which means that there is no consensus of expert opinions.

According to experts opinion, the least used decision-making methods in this issue are the Outranking method ($\bar{x} = 3.71$, $Mo = 1, 6$, $Me = 3$), the Analytical Hierarchy process ($\bar{x} = 3.43$, $Mo = 2, 5$, $Me = 3$) and Multi- criteria analysis ($\bar{x} = 3.43$, $Mo = 2$, $Me = 2$). Also in these results there is an extremely large disagreement of experts, which is determined by the calculation of the range ($R = 5$ to 6).

The results of the first question show that in policy-making process the method of rational decision-making cost-benefit analysis is the most often used. That indicates that evidence is also taken into account in the decision-making process, as without data, research results or verified expert evaluation it is not possible to perform this type of analysis. However, decision-making is also influenced by previously accumulated experience, and therefore also by stereotypes and prejudices gained during the experience. As concluded in the theoretical analysis, all individuals consciously or unconsciously influence decision-making with their personal views, which is often irrational.

The second question was: Please evaluate the significance of different tools/ possibilities in maintaining social sustainability in social policy in Latvia in 2021 in scale 1-10, where 1 – not significant; 10 – very significant.

From the 7 experts were received 7 responses in all 14 positions (Table 2.).

Experts have assessed the regular review and updating of research and data ($\bar{x} = 8.71$, $Mo = 8$, $Me = 9$) and cooperation between policy makers in different sectors ($\bar{x} = 8.71$, $Mo = 8$, $Me = 9$) as the most important aspects. A consensus of experts opinion is observed in both, as the calculated range is 2-3 (out of 10).

Table 2. Evaluation of the tools/ possibilities of increasing social sustainability approach in social policy-making in Latvia

| No | TOOLS/ POSSIBILITIES | ARITHMETIC MEAN | MODE | MEDIAN | RANGE | STANDARD DEVIATION |
|----|---|--------------------|------|--------|-------|-----------------------|
| 1 | FREQUENT REVIEW AND UPDATING OF RESEARCH AND DATA | 8.71 | 8 | 9 | 3 | 1.113 |
| 2 | COOPERATION BETWEEN DIFFERENT SECTOR POLICY PLANNERS | 8.71 | 8 | 9 | 2 | 0.756 |
| 3 | FREQUENT REVIEW OF THE IMPLEMENTED POLICY AND UPDATING ACCORDING TO THE SITUATION | 8.43 | 9 | 9 | 4 | 1.397 |
| 4 | EVIDENCE-BASED TOOLS AS BASIS FOR DECISION-MAKING | 8.33 | 9 | 9 | 5 | 1.751 |
| 5 | EDUCATING SOCIETY ABOUT MEANING AND SIGNIFICANCE OF MAINTAINING SUSTAINABLE DEVELOPMENT | 8.29 | 7 | 9 | 4 | 1.604 |
| 6 | CLOSE COOPERATION WITH SCIENTIFIC AND EDUCATIONAL ORGANISATIONS | 8 | 7 | 8 | 5 | 1.826 |
| 7 | CLOSE COOPERATION WITH INDUSTRY EXPERTS | 8 | 8 | 8 | 4 | 1.291 |
| 8 | INCREASING ENTREPRENEURS ACCOUNTABILITY IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS | 8 | 9 | 9 | 3 | 1.414 |

| | | | | | | |
|-----------|---|-------------|---|---|---|-------|
| 9 | EDUCATING ENTREPRENEURS ABOUT MEANING AND REASON FOR MAINTAINING SUSTAINABLE DEVELOPMENT | 8 | 9 | 9 | 4 | 1.633 |
| 10 | SOCIETIES INCREASED INVOLVEMENT IN DECISION-MAKING PROCESS | 7.86 | 7 | 8 | 4 | 1.345 |
| 11 | ENTREPRENEURS INCREASED INVOLVEMENT IN DECISION-MAKING PROCESS | 7.57 | 8 | 8 | 5 | 1.718 |
| 12 | DECISION-MAKING BASED ON RESULTS IN UN SDG IN PREVIOUS PERIOD | 7 | 6 | 8 | 6 | 2.160 |
| 13 | DECISION-MAKING BASED ON TRIPLE BOTTOM LINE METHOD | 6.29 | 5 | 6 | 6 | 2.215 |
| 14 | ESTABLISHMENT OF SEPARATE INSTANCE OR GROUP FOR EVALUATING SUSTAINABLE DEVELOPMENT ASPECT IN DECISION-MAKING PROCESS | 4.71 | 1 | 3 | 9 | 3.592 |

Source: Authors calculations based on D. Indriksone's conducted expert survey in 2021, n = 7

Experts also considered it necessary to frequently review the implemented policy and adapt it to the current situation ($\bar{x} = 8.43$, Mo = 9, Me = 9), using evidence-based tools as a basis for decision making ($\bar{x} = 8.33$, Mo = 9, Me = 9), educating the society about the meaning and significance of sustainable development ($\bar{x} = 8.29$, Mo = 7, Me = 9), close cooperation with educational and scientific institutions ($\bar{x} = 8$, Mo = 7, Me = 8) and industry experts ($\bar{x} = 8$, Mo = 8, Me = 8). The calculated range in these aspects is from 4-5 and indicates that there is a relative consensus in the opinion of experts.

Experts consider important to increasing entrepreneurs accountability in achieving the sustainable development goals ($\bar{x} = 8$, Mo = 9, Me = 9) and educating entrepreneurs about the meaning and significance of maintaining sustainable development ($\bar{x} = 8$, Mo = 9, Me = 9). Taking into account that entrepreneurs are a very important stakeholder together with policy planners, implementers and educational and scientific institutions in the policy-making process, it is important to ensure understanding of sustainable development and its role in the country's development, as compliance with the principle of sustainability is often inconsistent with the operational activities of companies and the decisions taken. The calculated range in these aspects is from 3-4, which on a scale of 0 - 10 or indicates that there is a consensus in the opinion of experts.

Although educating the public and entrepreneurs about the meaning and significance of sustainable development is very important for ensuring sustainability, according to experts, increased involvement in decision-making is less necessary, with the arithmetic mean of these aspects is 7.86 and 7.57, respectively.

Experts have given a slightly lower rating to the need to make decisions based on the assessment of the UN SD goals in the previous period, the arithmetic average of its assessments is 7 (Mo = 6, Me = 8). Also, the need to use the triple bottom line method in decision-making ($\bar{x} = 6.29$, Mo = 5, Me = 6) was moderately assessed, from which it can be concluded that the cost – benefit method in decision-making according to experts is able to ensure sustainable development. The range in these aspects is 6, which on the scale of values from 0 to 10 is large amplitude, or indicates that there is a disagreement in the opinion of experts.

Experts consider the establishment of a separate institution (or group) to carry out the assessment of the sustainability aspect in the decision-making process as the least necessary ($\bar{x} = 4.71$, Mo = 1, Me = 3). From which the author concludes that, according to experts, sustainable development is best ensured by decision-makers in the policy-making process. The calculated range in this aspect is 9, which is a very large amplitude on the scale of values from 0 to 10, or indicates that there is a great disagreement in the opinion of experts.

The two concluding questions of the expert survey were open-ended questions and focused on finding possible solutions to improve the policy process, as well as balancing elements of sustainable development into the policy process.

To the question whether it is necessary to make changes in the policy-making process in Latvia, 6 of the 7 experts answers were received. 5 of the experts answered affirmative, while one replied that the question was too multifaceted to answer. Those experts who responded affirmative mentioned the need for such changes in policy-making as performing an in-depth policy impact analysis based on facts, data, human needs, research and analysis in relation to available resources and not based on preferences or benefits of political interests. Another expert expressed opinion that it is necessary to educate policy makers and decision makers about science-based decision-making methods. There is a need to foster collaboration between researchers and policy-makers, and to ensure close, regular communication between researchers and policy makers. Several experts stressed the necessity for continuous learning for policy makers, and the necessity to take into consideration opinion of industry experts. It was stressed that research-based policy-making is crucial with a particular emphasis on high-quality evidence-based impact assessments. It was pointed out that it is important to objectively analyze and explain the processes, to eliminate the stereotypes and assumptions which may not correspond to the real situation existing in the society about policy-making related topics. The opinions of the experts on this issue further support the conclusions already reached during the literature analysis.

Analyzing what kind of tools / methods in expert's opinion can be used to manage and balance all 3 elements of sustainable development in decision-making, experts stress several elements of knowledge management, such as close collaboration with researchers and industry experts, improving communication between different sector policy makers. One of the experts argues that the balance of sustainable development requires evaluation and monitoring of the implemented policies, as well as the understanding and insight of sectoral policy makers into issues that go beyond their responsibilities and areas. At the same time, there is a need for a regular review of priorities, not only in a formal way, but also in depth and on a regular and systematic basis. A balanced consultation process is recognized as crucial, as stakeholders may have differing views and transparency and understanding of sustainability issues. As equally important experts pointed out the use of scientific methods in the decision-making process and greater involvement of scientists. The views expressed on this issue largely coincide with the observations and conclusions from the survey results.

5. CONCLUSIONS

- The process of planning and implementing an evidence-based policy is in line with a streamlined decision-making approach, in which the collection and evaluation of evidence to substantiate the solution to the problem, as well as the communication of these opportunities between stakeholders, is an integral part.
- The policy-making cycle in the European Commission and Latvia is based on a rational decision-making cycle, which requires preparation in the policy planning process, which includes problem definition, identification of alternatives, information gathering and research, feedback and solution selection, and policy impact assessment. These steps in the policy-making process involve an evidence-based approach to ensure the transparency and soundness of decision-making needed to gain public support.
- Expert's evaluations on different aspects of decision-making methods has indicated that the most commonly used are cost - benefit and triple bottom line methods, as well as a heuristic approach based on the decision-maker's experience rather than evidence and facts. According to experts, decision-making methods based on scientific methods are often not used due to a lack of knowledge about their application.
- According to expert's opinion, opportunities to strengthen the successful integration of sustainable development strategies into policy-making can be ensured by strengthening the use of evidence-based tools and methods such as regular review and updating of research and data, regular evaluation of the impact of implemented policies and adaptation to the current situation, and increased use of cost-benefit methods in decision-making.
- Recommendation: successful integration of the sustainable development strategy into policy-making can be ensured by strengthening the use of evidence-based tools and methods such as

regular review and updating of research and data, regular impact assessment and adaptation, and enhanced use of the cost-benefit approach to decision-making.

ACKNOWLEDGMENT

This paper was supported by the National Research Program project “INTERFRAME-LV”.

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Innovative Values Of Managers Within Their Environments With Business Performance

Emanuela ESMEROVA¹

¹Associate Professor of Economics, PhD Emanuela Esmerova, Faculty of Economics at the MIT University – Republic of Northern Macedonia, Skopje, mail: emaesmerova@yahoo.com

Abstract: Values are the base for understanding attitudes, perception, personality and motivation of individuals affecting their behavior. The system of values determines individual's priority in accordance with their relative importance.

We should consider that the individual tends through his/her life to keep and to preserve the values acquired from his/her early age. It is about attitudes to values of what is right and what isn't, what is moral and what isn't. The attitudes of values are tightly related to the age, or to the period of individual's growing and his/her creation as a person.

This could be a kind of explanation why older generations of employees have different attitude to proper working than the younger generations. All of this could be of help for the managers to be able to predict the attitudes of values according to the age, and these attitudes shall be mainly focused to the way of working. They should also be able to direct these attitudes to more general issues related to the company's working acquiring support from their employees. Unless the managers fail to implement this in their daily work, the undertaken activities will not be favorable. The system of values for managers is comprised by their personal values, some of which acquired and some of which could be from birth and he tends to obey them. Personal values determine the person himself, his/her capacity, characteristics, moral and authority. The values, throughout the system of values, could describe anything that the managers are trying to achieve through their work and their attitude of behavior at work.

Key words: environment, managers and values, instrumental and terminal values, interviewed employees and managers, success, professional activities and tasks.

1. Terminal and instrumental values with business performances

One of the most famous social scientist researching values is Milton Rokeach. He defined a value as "an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence" and a values system as "an enduring organization of beliefs concerning preferable modes of conduct or end-state of existence along a continuum of relative importance" (Rokeach, 1973, p.5). Milton Rokeach made a classification value system based on the results of survey that proposed a list including two sets of values, the terminal and instrumental ones. Terminal values refer to desirable end-states of existence; the goals that a person would like to achieve during their lifetime and may vary among different groups of people in different cultures. Instrumental values refer to preferable modes of behavior. These are preferable modes of behavior, or means of achieving the terminal values. Sorting the terminal values from 1 (the most important guiding principle) to 18 (at least important guiding principle), then sorting the instrumental values on the same basis, from the persons that are interviewed can be made a clear picture of their systems of values trying to achieve in lifetime and need to be addressed. Everyone can well understand their own values grading first the terminal values, then instrumental ones.

Several of the terminal values listed in Table 1 are particularly important for managers - such as a sense of achievement (lasting contribution), equality (brotherhood, equal opportunity for all) and self esteem. Also, the instrumental values are expected by all managers.

Table 1. Terminal and instrumental values

| Terminal values | Instrumental values |
|---|------------------------------------|
| A world at peace (free of war and conflict) | Ambitious (hard-working, aspiring) |
| Family security (taking care of loved ones) | Broadminded (open-minded) |
| Freedom (independence, free choice) | Capable (competent, effective) |

| | |
|---|---|
| Equality (brotherhood, equal opportunities for all) | Cheerful (lighthearted, joyful) |
| Self-respect (self esteem) | Clean (neat, tidy) |
| Happiness (contentedness) | Courageous (standing up for your beliefs) |
| Wisdom (a mature understanding of life) | Forgiving (willing to pardon others) |
| National security (protection from attack) | Helpful (working for the welfare of others) |
| Salvation (saved, eternal life) | Honest (sincere, truthful) |
| True friendship (close companionship) | Imaginative (daring, creative) |
| A sense of accomplishment (a lasting contribution) | Independent (self-reliant, self sufficient) |
| Inner harmony (freedom from inner conflict) | Intellectual (intelligent, reflective) |
| A comfortable life (a prosperous life) | Logical (consistent, rational) |
| Mature love (sexual and spiritual intimacy) | Loving (affectionate, tender) |
| A world of beauty (beauty of nature and the arts) | Obedient (dutiful, respectful) |
| Pleasure (an enjoyable leisurely life) | Polite (courteous, well-mannered) |
| Social recognition (respect, admiration) | Responsible (dependable, reliable) |
| An exciting life (a stimulating active life) | Self-controlled (restrained, self discipline) |

Source: Milton Rokeach, "The Nature of Human Values", New York, Free Press, 1973, p.112

Managers who believe that the feeling of achievement is important, can focus on achieving a lasting contribution for the enterprise such as creating a new product line that reflects the innovative management or opening new foreign subsidiary that will be the bearer of innovation management (Noe, Hollenbeck, Gerhart, & Wright, 2006, p.255). Manager who thinks that equality is the most important value could be a leader and will put the efforts of the company in providing equal opportunities for all employees, as well as finding innovative modified work force.

Some managers believe that values such as a comfortable life (a prosperous life), an exciting life (stimulating, active life), freedom (independence, freedom of choice) and social recognition (respect, admiration) are the most important for the company (Mathis & Jackson, 2007, p.235). The relative importance that managers give to each terminal value helps to explain what actually managers are trying to achieve within their company and on to focus their efforts. Some of the instrumental values listed in Table 1 are important components of the behavior of managers: being ambitious (hard work, aspiration), broadminded (open-minded), capable (skilled, effective), responsible (reliable) and self-controlled (self-discipline, restraint).

In addition, the relative importance of human resource managers put before these and other instrumental values may be an important commitment to their behavior in the workplace. For example, the manager who considers that value to a fantasy (creative, dare) is the most important tool to be innovative can take more risks than the manager who thinks it is not as important. Managers who believe that honesty is the most important value will put in the foreground task the required steps so that all members of the department or company to behave ethically. Managers who believe that the feeling of achievement is important, can focus on achieving a lasting contribution for the company such as creating a new production line or opening new foreign subsidiary (Gibson, Ivancevic, Donnelly, 1999, p. 73). That is the new link that leads up to an innovative management. Manager who thinks that equality is the most important value could be leader and will put the efforts of the company in providing equal opportunities for all employees and will find modified work force according to the new business performance.

Considering the merits of over 55 million Chinese working outside China, managing trade and investment throughout East Asia are now expanding beyond Asia to Europe and USA. Often called "Chinese people by the sea", they are prominent in business and real estate investments in countries such as Singapore and Malaysia (Dessler, 2008, p. 118). They are successful in what they do, so successful that some of them now run multi-billion dollar companies. U.C. Njang is founder and chairman of Formosa Plastics Group, based in Taiwan, which built a factory of 2.1 billion dollars for the production of plastics and petrochemicals in Point Comfort Texas in 1994. Tzu-Cheng Tong, manager of real estate in Hong Kong, owns a chain of hotels and Stouffer Renaissance in the U.S., and has control over some real estate properties of Donald Trump in New York City President Enterprises. A typical feature of "Chinese people by the sea", whether managing a bank in Hong Kong or truly global

organization, is their values such as: hard work, ambition, strong family ties, family safety, responsibility, self control and expertise. Billionaire U.C. Njang had never taken a day off, and Kao Chin-Dzen, Vice President of Enterprises, said he will be sick if there is no work. Many businesses that are operated and owned by Chinese families, work to provide as much needed education and experience in order to preserve the important positions in their companies. Many Chinese are disciplined and very responsible and their professional management success can be seen worldwide. They also consider that the most important principles are to dare to take many things and be creative, and that can be seen from their billions investments activities. In Taiwan, U.C. Njang built one of the largest production facilities in the world with a value of more than 9 billion \$.

For these managers and entrepreneurs important values are: respect, admiration and social recognition, the features of an innovative management. Many business deals between companies that are owned and are run by “Chinese people by the sea” stretch through a network of managers who have close ties of mutual trust and respect for decades. The true relationships built on respect and admiration is called “guandzhi” and is an operation mode for many “Chinese people by the sea”. Similarly “dzhinidzong” means having a good reputation and good credit rating, and that is the most important asset for many Chinese managers. It can be seen through (Dessler, 2008, p. 118):

- The manner that affect interpersonal relationships in which the manager is seen by the other individuals and groups;
- Decisions and solutions of the problems that are occurring;
- Perception of the situation and problems;
- Limits for determining what is or what is not an ethical behavior;
- The size of what individuals accept or oppose in achieving the goals and taking the pressures in companies;
- The perception of the individual organizational success or achieved results.

Individuals can be categorized according to personal values and attitudes within the business performance in several levels:

- First level - Reaction. Individuals who are not unaware of themselves or others as human beings and react based on physiological needs. This is characteristic of newborns.
- Second level - Tribal. Individuals who are characterized by high dependence on tradition and the power of authority.
- Third level - Self-centered. Individuals who believe the harsh individualism and are aggressive, selfish and do not react to power.
- Fourth level - Conformist. Individuals with low tolerance and hard-accepted views of the people whose values are different from their own and want others to accept their values and attitudes.
- Fifth level - Manipulative. Individuals who seek to achieve their goals by manipulating people through the work. They are materialists who aspire for higher status and recognition.
- Sixth level – Socio-centered. Individuals who have that attitude want to be loved and they agree with others rather to go on forward. They are taking a negative approach to materialism, manipulation and conformity.
- Seventh level - Existentialist. Individuals with a high degree of tolerance for people with different value judgments and diversity in general. They directly and openly oppose the inflexibility of the restrictive status policy and the arbitrary implementation of power.

When making categorization of the employees according to value positions can help managers to perceive the values of individuals in relation to those values that are dominant and popular in enterprises. For example, an individual who is characterized as egocentric is hard to fit in enterprises in which employees require conformity.

2. Analysis of the employees and managers values in R. Macedonia

The research was conducted in various towns of the R. Macedonia in the beginning of 2012. The aim of the research was to explore small and medium-size company managers and owner's perception and attitudes towards ethical values and their importance in business decision-making process and actions. The research was used as a exploratory study to explore how managers and owners of small and medium-size enterprises manage to bring their personal moral values into harmony with the company's interests.

Small and medium-size companies were defined by the number of employees. For the purpose of the research, respondents were companies with fewer than 50 employees selected from the following business sectors: industry, trade, service sector, public and state authorities, non-profit organizations, counsellor and education organizations. Respondents were selected by stratified random sampling to make sure that the companies operating in all sectors would be involved in the research. From the list of about 150 selected and contacted companies, 63 filled questionnaires were obtained, of which 12 questionnaires were obtained from companies that had more than 50 employees and thus were not included into the analysis.

The data was collected by personal interviews using a standardized structured questionnaire. The interviews were hold only with persons from the top management responsible for business decisions and actions, i.e. with the company's owner, director or manager (exceptionally with manager assistant). The questionnaire was designed in the way to cover various areas of business ethics, such as perception and evaluation of the business ethics in the R. Macedonia, ethical values, ethical/unethical behavior, and attitudes towards unethical behavior, its perception and the role of success. In questions focusing on personal and company's ethical values, pre-defined categories of values were used to measure their importance in the process of decision-making. As a starting point for the analysis of categorical variables, percentage frequency tables were used to describe the importance of personal and company ethical values. Results were considered to be statistically significant at significance level equal or lower than 0.05.

Owners and managers of SMEs are not just business people. They are also human being. They have their personal values that are deeply rooted and that are unlikely to change in a short period of time. To explore the owners' and managers' personal values importance, 20 so called target values (values focused on the objective that one would like to achieve) were selected from different areas of value system. Respondents were asked to choose and tick five the most important and five the least important values. The frequency of selected values in descending order from the most important to the least important value is shown in Table 2.

Table 2. The most important personal values

| Values | Percentage of all the answers |
|--|-------------------------------|
| Health | 85,7 |
| Family | 76,2 |
| Reliability | 51 |
| Integrity, honesty | 41,9 |
| Trust, reliance | 40 |
| Responsibility | 34,3 |
| Money, financial success (prosperity) | 30,5 |
| Education | 28,6 |
| Security, assurance | 23,8 |
| Relationships, team work, co-operation | 22,4 |
| Success | 19 |
| Work (job) | 18,6 |
| Tolerance | 15,7 |
| Respect, acknowledgement | 13,3 |
| Flexibility | 12,9 |
| Credibility, trustworthiness | 9,5 |

| | |
|---------------------|-----|
| Openness, frankness | 8,6 |
| Discipline | 6,2 |
| Individualism | 3,3 |
| Commitment | 1,9 |

Similar to the personal value system, the importance of values in term of corporate management and culture was examined by the research. Respondents were asked to mark five values that they consider to be the most important values in their business decision-making process and business activities. At the same time, they were asked to tick five the least important values in managing their business. Table 3. presents the frequency of stated answers.

Table 3. The most important values in company's management

| Values | Percentage of all the answers | |
|---|-------------------------------|-----------------|
| | most important | least important |
| Professionalism | 65,2 | 4,3 |
| Quality | 65,2 | 2,9 |
| Reliability | 52,9 | 2,9 |
| Relationships, co-operation, team work | 51,4 | 5,2 |
| Integrity, honesty | 36,2 | 7,1 |
| Responsibility | 35,2 | 6,2 |
| Focus on success, profit, prosperity | 31,9 | 20,5 |
| Flexibility | 30 | 18,1 |
| Image, reputation | 27,6 | 24,3 |
| Education, professional development | 26,2 | 15,7 |
| Trust, reliance | 25,2 | 4,3 |
| Credibility, trustworthiness | 18,6 | 16,7 |
| Commitment, assertive power | 13,3 | 41,9 |
| Friendliness, willingness | 13,3 | 25,2 |
| Creativity | 10,5 | 41,4 |
| Respect, acknowledgement, justice, fairness | 7,1 | 19,5 |
| Discipline | 5,7 | 40,5 |
| Openness, frankness | 5,2 | 45,7 |
| Tolerance | 2,9 | 33,3 |
| Individualism | 2,4 | 77,6 |

Findings of the research on ethical values in small and medium-size enterprises show that the most important personal values are health, family, reliability, integrity and honesty, trust and reliance, responsibility, and money and financial success. As far as business values are concerned, the most important values are professionalism, quality, reliability, relationships, co-operation and team work, integrity and honesty, responsibility and focus on success, profit and prosperity. Out of the top seven values both, personal and business ones, four values - reliability, integrity and honesty, responsibility and focus on money, profit, financial success were common for both categories. This can be considered as a relatively good concurrence of the personal and business values importance.

However, the agreement among personal and business value importance does not necessarily mean that ethical values are implemented in practice. More than half of all respondents agreed that it is difficult to act according to their personal values because it is not possible to fulfill expectations of many people in the company, conditions in the market does not support ethical actions, company would lose its competitive advantage or position in the market or generally, there are no ethical principles and regulations especially in smaller companies (up to 20 employees) that would improve ethical actions and outcomes.

As far as the willingness of respondents to break their personal values was concerned, about one third would break their personal values if they could increase profit and economic success of their company. However, almost three quarters of respondents would break their personal values in order to save their

companies from bankruptcy. The proportion of respondents that would break their personal values to save the company was significantly higher (about 84 percent) in case of companies' owners.

Conclusion

The relative importance that managers give to each terminal value helps to explain what actually managers are trying to achieve within their company and on to focus their efforts. Some of the instrumental values listed in Table 1 are important components of the behavior of managers, such as being ambitious (hard work, aspiration), wide-view (open), capable (skilled, effective), responsible (on whom you can rely) and has self-control (self-discipline, restraint).

When making categorization of the employees according to their present values positions can help managers to perceive the values of individuals in relation to those values that are dominant and popular in enterprises.

The survey held in Macedonian market shows that the most important personal values are health, family, reliability, integrity and honesty, trust and reliance, responsibility, and money and financial success. As far as business values are concerned, the most important values are professionalism, quality, reliability, relationships, co-operation and team work, integrity and honesty, responsibility and focus on success, profit and prosperity. Out of the top seven values both, personal and business ones, four values - reliability, integrity and honesty, responsibility and focus on money, profit, financial success were common for both categories.

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Gros Domestic Product (GDP) in Kosovo

Fehmi Krasniqi¹

Hysni Terziu²

¹MSc Business Administration, University of Prizren "Ukshin Hoti", fehmi.krasniqi.pz@gmail.com,
<https://orcid.org/0000-0003-3271-0616>

²Prof.Assoc.Dr, University of Prizren "Ukshin Hoti", hysni.terziu@uni-prizren.com

Abstract: The main purpose of this paper is to address & research GDP, income per capita, remittances, how they have affected employment and is it favorable for the growth of the local economy?

If we take into account the GDP for 2020, where the local economy has shrunk by -4.1%, Kosovo has a GDP rate with an average of about 3.0%. The country with the highest GDP is Turkey with 4.6%. The country that did not have contraction in pandemic economy during 2020 and reached positive figures had a GDP of 1.8%. The EU is the country with the lowest average GDP of 0.44%.

In the period from 2001 to 2015, we had employment growth at the level of 5.6%, or which in the annual average falls to 0.73%.

The employment rate should reach a value of about 3% in line with the level of GDP at the national level. GDP growth in Kosovo should reach the value of 4 to 5%. This would also help increase income per capita as Kosovo is one of the poorest countries and has a high unemployment rate.

Creating favorable conditions for foreign direct investment, diaspora investment, reducing bureaucracies, and fighting corruption. Creating favorable fiscal policies & credit policies.

Keywords: Gross domestic product GDP, Income per capita, Employment rate, Local economy, Remittances.

1. Introduction

The purpose of this paper is to assess how Gross Domestic Product influenced the development of the Kosovo economy from the post-war period to the present day given that Kosovo has a high unemployment rate & how GDP affects economic development and job creation.

Are fiscal and credit policies favorable for business development, are there favorable conditions for business development? What is the income per capita? What is the income of a Kosovan citizen if we compare it with other countries? Is there sufficient institutional support for businesses operating in the country, foreign investors, and diaspora investors? Is there bureaucracy or corruption in the country for foreign investors given to those in the diaspora? Loans are with high-interest rates. There is a lack of loans with low-interest rates that would stimulate the growth of local businesses.

2. Literature Overview

(Telegrafi, 2016, as cited Shatri, 2016) "This dynamics of housing is not enough to reduce unemployment, which must be above 7% to be the dynamics of GDP growth, to be able to absorb the labor force that entered the labor market. In my opinion, the Government, including all structures at the municipal level and the central level, should have focused seriously in terms of economic development", said Haki Shatri.

(Ahmeti, 2018 as cited Ramosaj, 2018) "Given the economic development that we have, it is unlikely that for this period GDP will be higher. However, it is claimed that if Kosovo wants to be alongside other countries, it must undoubtedly increase local production and service. "Everything that is created within a year in a society like Kosovo and then when divided by the number of inhabitants, it turns out to be higher"; says: University Professor Berim Ramosaj.

(Tota, 2014, as cited Prebreza)"The capital is concentrated in the hands of some entrepreneurs who in most cases have connections with government officials and share their profits with them. A significant

part of the citizens lives on minimum wages and in extreme conditions, while the rest have no income at all. "If it were not for the Kosovar diaspora, I think Kosovo would have faced social unrest," says: Prebreza.

3. Materials and Methods

The main data used in the compilation of this paper are based on scientific and professional literature from the field of economics. This paper is based on research conducted by local and international institutes, where a Gross domestic product has an important role in increasing per capita income, creating new jobs, and reducing the unemployment rate that is very high in Kosovo. Based on the increase of the level of the Gross domestic product, economic development is also stimulated.

During the drafting of this paper, the data will be processed & the variables used to validate the hypotheses, will be compared. Data from many articles and publications will be collected.

The methods used for this research are analytical, statistical, comparative, descriptive, and historical (empirical).

4. Gross Domestic Product in Kosovo

Definition of Gross Domestic Product GDP

The most important economic indicator in the System of National Accounts is the Gross Domestic Product (GDP), which represents the performance of a country's economy in a given period. There are three approaches to measuring GDP: the production, expenditure, and revenue approaches. The Gross domestic product according to the production approach, is equal to the total amount of gross value added for all economic activities plus taxes on reduced products for subsidies on products. It is worth mentioning that GDP estimates production by resident units, regardless of the location of the production activity.

Production Approach

$$\text{GDP} = \text{GVA} + \text{TP} - \text{SP}$$

From where: **GDP**= Gross domestic product (at market prices)

GVA= Gross value added (at basic prices)

TP = Taxes on products

SP = Subsidies on products

Expenditure approach

Gross Domestic Product (GDP) by cost approach is the sum of all final costs of goods and services. These expenditures are divided into three main groups: final consumption, gross capital formation, and net export (E-I). Since gross domestic product (GDP) measures domestic production, the value of all import costs is deducted from all costs using the formula:

$$\text{GDP} = \text{FC} + \text{GCF} + (\text{E} - \text{I})$$

→ **FC**= final consumption

→ **GCF**= gross capital formation

→ **E** = export

→ **I** = import

Final consumption of households

Final consumption of households is the main component of Gross Domestic Product with the approach to expenditures and represents the expenditures of resident households, to meet their needs and requirements for goods and services. This means not only goods and services paid for directly, but also

their receipt in kind or from their own production. The estimation of household expenditures is based on household budget survey data. This survey is organized in KAS.

Figure 1. Domestic Product at current prices 2008-2016.



We had the largest decrease in GDP in 2014 by 1.2%. From 2015 and 2016 we have a leveling of GDP with 4.1%. The year 2011 has a GDP growth of 4.4%. The average GDP in Kosovo is 3.5%. (Agjencia e Statistikave të Kosovës, ASK, 2017).

4.1. GDP in Kosovo compared to the Countries of the Region

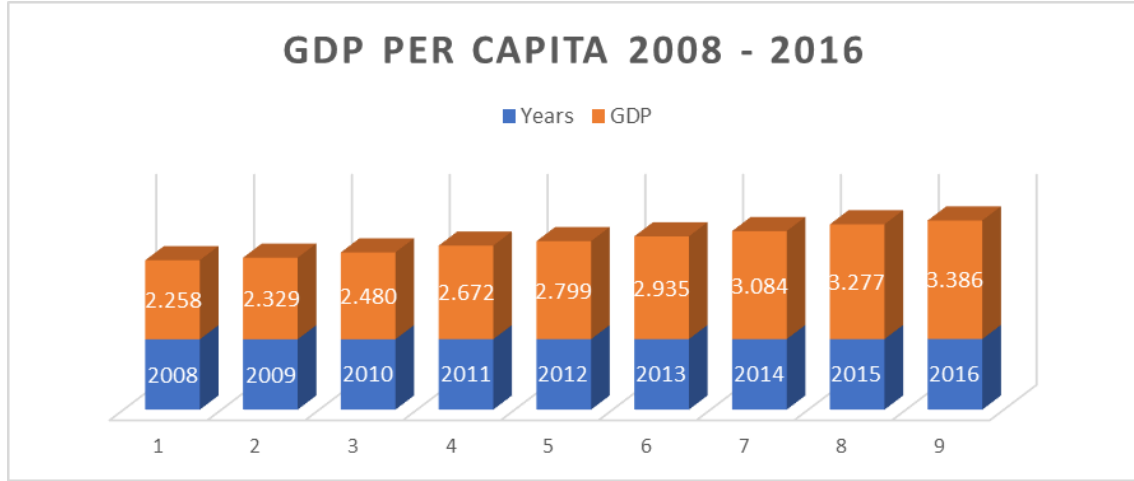
Figure 2. Real GDP growth 2009 – 2020 (% change compared from the previous year)



Turkey has the highest GDP rate by 4.6%, while EU countries have the lowest GDP by 0.44%. Kosovo has an average GDP of 3.0%, including the year 2020 during the pandemic where we had a contraction of -4.1%. If the 2020s' not included, the GDP in Kosovo reaches 3.62%. Kosovo has reached the highest GDP with 4.9% in 2019. (Eurostat, 2021).

4.2. Income per capita in Kosovo

Figure 3. GDP per capita.



From 2008 with 2,258 Euros per capita, until 2016 3,386 Euros' we have an increase in the level of income per capita. Although during this period, we have an increase in the level of income per capita. (ASK, 2017).

4.2.1. Revenues for Kosovo per capita compared with regional countries

The average annual income in Kosovo, based on World Bank data, is \$ 3,815. Other countries in the region have a higher GDP per capita. In Croatia, the GDP per capita is 13,529 USD. In Montenegro, it is 7,125 USD. In Serbia, it is 5,935 USD. In Macedonia, it is 4,850 USD & in Albania, it is 4,652 USD.

Gross Domestic Product is the main and most important macroeconomic indicator in the system of national accounts, which presents the final product results in all activities of resident production units. (Tota, E. 2014, Sept. 26)

4.3. Employment rate in Kosovo

Table 1. Employment rate according to the years 2001-2015

| Year | Male | Female | Total |
|------|------|--------|-------|
| 2001 | 31,1 | 8,1 | 19,6 |
| 2002 | 39,4 | 8,8 | 23,8 |
| 2003 | 42,8 | 8,3 | 25,3 |
| 2004 | 46,4 | 9,9 | 27,7 |
| 2005 | 45,8 | 11,7 | 28,5 |
| 2006 | 46,1 | 11,8 | 28,7 |
| 2007 | 40,1 | 12,7 | 26,2 |
| 2008 | 37,7 | 10,5 | 24,1 |
| 2009 | 39,7 | 12,5 | 26,1 |
| 2010 | - | - | - |
| 2011 | - | - | - |

| | | | |
|------|------|------|------|
| 2012 | 39,9 | 10,7 | 25,5 |
| 2013 | 44,0 | 12,9 | 28,4 |
| 2014 | 41,3 | 12,5 | 26,9 |
| 2015 | 38,7 | 11,5 | 25,2 |

The increase of the employment level since 2001 is 19.6% & in 2015 it is at the level of 25.2%. From the period of 2001 to 2015, we have employment growth at the level of 5.6%, or which in the annual average falls to 0.73%. Or the participation level of employment has been at the level of 22.22% in 15 years. (ASK, 2016).

4.4. The role of remittances of Kosovo's economy.

Table 2. Remittances by delivery channels (in million euros)

| Year | Threw Banks | Threw Operators | Threw Other ways | Total |
|------|-------------|-----------------|------------------|-------|
| 2004 | N/A | N/A | N/A | 357.0 |
| 2005 | N/A | N/A | N/A | 418.0 |
| 2006 | 135.1 | 184.7 | 147.3 | 467.1 |
| 2007 | 137.1 | 198.7 | 179.8 | 515.6 |
| 2008 | 126.3 | 213.1 | 269.3 | 608.7 |
| 2009 | 148.8 | 213.1 | 223.8 | 585.7 |
| 2010 | 141.3 | 213.1 | 229.9 | 584.3 |
| 2011 | 139.7 | 225.3 | 219.8 | 584.8 |
| 2012 | 126.5 | 218.5 | 260.6 | 605.6 |

Source: CBK (2013)

Remittances are one of the most important and sustainable sources of external funding for developing countries. In the last two decades, remittances have reached the level of foreign direct investment (FDI).

Similar to other countries, remittances are of particular importance to Kosovo's economy. Remittances to Kosovo represent one of the main sources of financing the consumption of households and represent a source that ensures a stable social situation by reducing the burden on the state budget. (Banka Qëndrore e Kosoves, 2013).

Conclusion and Recommendation

The average GDP in Kosovo was 3.5% for the period 2008 - 2016. We had a large decrease in GDP in 2014 by 1.2%. Kosovo had the largest GDP growth in 2008 with 4.5%. If we take into account the GDP for 2020 where the local economy has shrunk by -4.1%. Kosovo has a GDP rate with an average of about 3.0%. The country with the highest GDP is Turkey with 4.6%. The country that did not have contraction in pandemic economy during 2020 and reached positive figures had a GDP of 1.8%. The EU is the country with the lowest average GDP of 0.44%.

The average annual income in Kosovo is 3,815 USD. Other countries in the region have a higher GDP per capita. In Croatia, the GDP per capita is 13,529 USD, in Montenegro, it is 7,125 USD, in Serbia, it is 5,935 USD, in Macedonia, it is 4,850 USD & in Albania, it is 4,652 USD.

From the period of 2001 to 2015, we have employment growth at the level of 5.6%, or which in the annual average falls to 0.73%.

Although Kosovo is not bad with GDP compared with other countries, it remains the country with the highest unemployment rates and revenues with lower per capita. It should be borne in mind that

Kosovo is a small country that emerged from the war with a devastated economy and great damage. Remittances are also of great importance in the local economy.

The employment rate should reach a value of about 3% in line with the level of GDP at the national level. GDP growth in Kosovo must reach the value of 4 to 5%. This would also help increase per capita income as Kosovo is one of the poorest countries and has a high unemployment rate.

Creating favorable conditions for foreign direct investment, diaspora investment, reducing bureaucracies, and fighting corruption. Creating favorable fiscal policies, creating favorable credit policies, the establishment of the development bank to lower interest rates, creating favorable conditions for all investors by subsidizing the payment of wages for workers and exemption from taxes for a certain period at least for the first two to three years, supporting start-up businesses as Kosovo has a young population and supporting women in business & greater stimulation by local and international institutions.

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Corporate Social responsibility, ethics and the accounting scandal of Chinese Luckin Coffee

Georgia BRONI¹

¹Assistant Professor, University of Western Macedonia, Greece, e mail: gbroni@uowm.gr

Abstract: Corporate Social Responsibility (CSR), is a form of corporate self-regulation integrated into a business model. CSR refers to companies taking responsibility for their impact on society. In A. Carroll's "Pyramid of Corporate Social Responsibility" a corporation has four types of responsibilities: The first and most obvious is the economic responsibility to be profitable. The second is the legal responsibility to obey the laws set forth by society.

The third, which is very closely linked to the second, is the ethical responsibility. This is to do what is right even when business is not compelled to do so by law. The fourth is the philanthropic responsibility. This refers to contributions by the corporations toward social, educational, recreational and / or cultural purposes.

Keywords: Corporate social responsibility (CSR), Management morality, Pyramid of corporate social responsibility, transparency, scandals, accounting ethics.

1. Introduction

Applying the model of innovation and technology to modern business strategy, Bill Joy, Chief Scientist at Sun Microsystems until 2003, wrote an extensive article: 21st Century Technologies - Genetics, Nanotechnology and Robotics - are so powerful so that they can create completely new categories of accidents and abuses. For the first time, the biggest risk is that these accidents and abuses are within the reach of individuals, small groups and businesses. You will not need large facilities or rare materials. Knowledge alone will allow their use¹. Continuing the Smithian theory, Friedman argues that the company has no obligation other than maximizing profit. Whatever else is easily out of line of its responsibilities (Milton Friedman, The Social Responsibility of Business is to Increase Its Profits, 1972).

The focus of the business is ownership alone (Broni, 2019).

It was also argued that business should operate only with the ethics of a game and not with the ethics of society (Broni, 2019). This is the well-known position of Albert Carr (Carr, 1968). In this way, the goal becomes victory over the opponent.

In his article "Is Business Bluff Ethic?", Albert Carr (Carr, 1968) became widely known for his position that business practices are analogous to those of the game of poker. Conscious misinformation, concealment of facts, exaggeration, bluff. Anything that ethics in poker tolerates is tolerable for business as well. This is because, all parties invent every time the rules of the game. Whether deception violates freedom of choice is a matter of knowledge and resistance of the buyer or consumer (Carr, 1968).

But is business ethics inherent, in any form, with the principle of transparency?

¹ Author: Dr. Gáspár Bíró is Professor of International Relations at the Institute of Political Sciences of the Faculty of Law, Eötvös Loránd University Budapest Some of his studies in this field have been published, inter alia, by the Institut Universitaire de Hautes Études Internationales (Geneva, 1993), United Nations Association of the USA (New York, 1994), ICES Kandi, Sri Lanka (1997), La documentation Française (Paris, 1999), Central European University, Budapest (1999), Lit Verlag Münster-Hamburg-London (2000), and Brill Publishers (2013) Member of the Editorial Board of the International Journal on Minority and Group Rights (Published by Kluwer Law International).

2. The principle of Transparency

The principle of transparency was considered an integral part of business ethics².

Anything that is transparent is not always moral, but anything that remains secret or opaque is almost certainly not moral (Broni, 2019). Openness, revelation, allows discussion and critique of business decisions, codes of conduct and their ethics. It is argued that businesses cannot be isolated from public morality. They have no choice but to operate in a more complex moral environment, an environment that is not only constantly evolving, but largely out of their control (Clarke, 2004). The examples of Maxwell, Enron, Arthur Andersen internationally and the daily cases of financial fraud revealed abroad and in our economic environment, convince that deviations from business ethics really exist. There are 2 forms of unfair practices:

Corruption and dirty laundering. Corruption is a universal problem. Less in industrialized countries, but more in developing countries and those in transition economies (Fr. Fukuyama, The "post-human" world of tomorrow. The greatest danger of biotechnology is the unnatural choice , Kathimerini, May 19 2002, p. 27).

"Money laundering": The first title gives the object its legal envelope (Clarke, 2004). The second, a translation of international terminology, suggests the phenomenon in its historical, sociological, economic and criminological dimension. (Money laundering, balance, money laundering, capital blanks, capital settlement). The phenomenon is now considered a global threat and starts simply from the existence of "cash" money. We all see it in the movies: every drug trafficking, terrorist act, smuggling, other particular forms of crime, is strongly associated with cash, that is, with the anonymity provided by the cash (Clarke, 2004).

Internationally, there are 3 phases:

- 1) placement, pre-placement (placement),
- 2) laying, the main wash, and
- 3) integration or recycling (integration), ie legalization³.

3. Corporate social responsibility as a business of ethics.

The idea of Corporate Social Responsibility (CSR), is part of our daily vocabulary and daily practice (Broni, 2019). The latter is added to the fields of communication and marketing, but also management, offering them the vitality that each branch needs related to mechanisms of transmission (and respectively reception) of information and exercise of influence and persuasion to the public. On the other hand, it is considered as an economic and administrative phenomenon that affects the mode of operation and structure of companies (Velentzas, Broni, 2012). At the same time, corporate social responsibility by definition also includes social components, since it does not operate self-referentially. On the contrary, it affects - directly or indirectly - the society for which it operates, *prima facie*. Thus, it has attracted the interest not only of business, but also of civil society and governments worldwide.

² Chonko, p. 157 ff., St. Carroll / M. Gannon, Ethical dimensions of International Management, SSBE, Thousand Oaks, SAGE Publications (1997), p. 15, 17, 20, 23 , 26, 29

³ M. Pieth, The Effectiveness of the OCDE Convention of 17 December 1997, in Corruption nous concerne tous (εφεξής Corruption), Les cahiers de l'Institution d'études sur la Justice, Bruyant, 2002, pp. 83, 92 ., Fr. Vincke, Les risques de la corruption for l'Entreprise elle-meme, Corruption, pp. 33, 41., Ed. Bruti Liberati, Le rôle du Magistrat, Corruption, p. 127.

3.1 European dimension

According to the European Union, CSR should become a fundamental and necessary element in business strategies, which involve activities promoted by companies on a voluntary basis and are not related to legal obligations to society and the environment (Velentzas, Broni, 2012).

CSR is one of the most dynamic and demanding areas of activity for modern business. Indicates a balanced approach to the economic, social and environmental impact of running a business and is based on the triptych of economic growth, sustainability and social cohesion. approach to business ethics (Velentzas, Broni, 2012).

3.2 Definition of CSR according to A. Carroll

Carroll made the definition of Corporate Social Responsibility clearer when he stressed that financial and legal responsibility are required, moral responsibility is expected and discreet (or charitable or voluntary) responsibility is desirable. In this way, he distinguished between the traditional and the new responsibilities of a company. Classical economic theory incorporates economic and legal responsibility, reflecting the old economic contract between society and business. The new responsibilities - ethical and discreet - reflect the new and broader social contract, which extends to new obligations beyond the economic and legal.

In these 2 categories is the essence of Corporate Social Responsibility⁴

a. Moral responsibility

Ethical responsibility incorporates the activities and practices that social groups expect or dictate, even if they are not legally codified and transforms them into standards and norms (Velentzas, Broni, 2012). It is the driving force behind the creation of laws or regulations. For example, movements that promote environmental protection, civil rights, and consumer protection are reflected in fundamental changes in social values, which can be seen as precursors to later legislation.

b. Discretionary responsibility

Discretionary liability refers to the voluntary or charitable role adopted by companies and executives based on their own discretion and judgment. Expectations are driven by social norms, by the desire of the company to take on a social role that is not required by law and is not expected from an ethical point of view. Discretionary responsibilities, however, are becoming increasingly strategic.

Corporate Social Responsibility pyramid presents the 4 components of Corporate Social Responsibility starting with financial responsibility as the most fundamental structural component (Carroll, 1979). At the same time, companies are expected to obey the law, as the law is the codification of acceptable or unacceptable behavior by society. Businesses must do what is right, accurate and fair, have a high sense of law and transparency and limit the impact of their operation on all stakeholders (employees, consumers, environment). Finally, the company is expected to function as a good corporate citizen, as reflected in discreet (or charitable or voluntary) responsibility, by providing financial and human resources to the community and improving the quality of life (Carroll, 1979).

In short: a company strives to be profitable (financial responsibility), to obey the law (legal responsibility), to be moral (moral responsibility) and a good corporate citizen (discreet or charitable or voluntary responsibility).

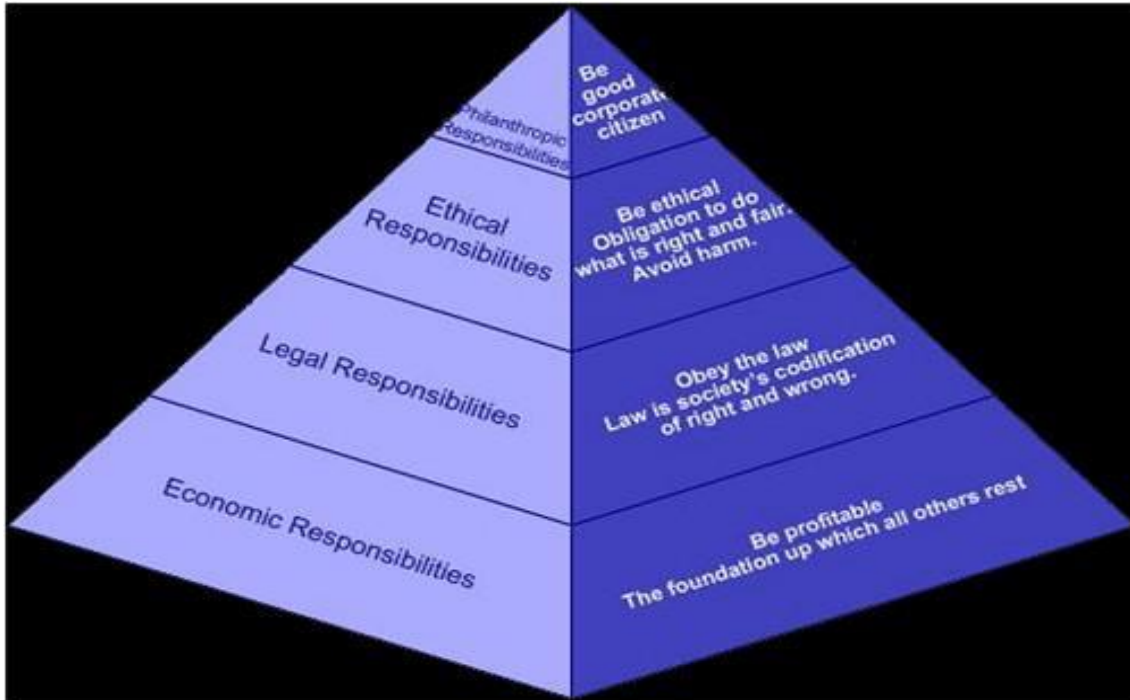
⁴ Archie B. Carroll, The Pyramid of Corporate Social Responsibility, op. Cit., Pp. 39-48, Archie B. Carroll, The Four Faces of Corporate Citizenship, Archie B. Carroll / AK Buchholtz, Business and Society, op. cit., pp. 40-45, Archie B. Carroll, Managing ethically with global stakeholders, op. cit., pp. 116-118).

The corporate social responsibility Pyramid developed by Carroll⁵ is the most famous model that represents the responsibilities of the company, moving from financial and legal responsibilities to ethical and discreet (or charitable or voluntary) responsibilities, with a distinct social orientation.

Three categories of managers stand out with regard to ethical and moral principles in business affairs:

- a. The moral manager: Moral managers are dedicated to high standards of ethical behavior, both in their own actions and in their expectations of how the company's business is to be conducted.
- b. The immoral manager: Immoral managers are actively opposed to ethical behavior in business and willfully ignore ethical principles in their decision making (Velentzas, Broni, 2012).
- c. The amoral manager: Amoral managers appear in two forms: the intentionally amoral manager and the unintentionally amoral manager. Intentionally amoral managers consciously believe business and ethics are not to be mixed because different rules apply in business versus other realms of life. Unintentionally amoral managers do not pay much attention to the concept of business ethics either, but for different reasons (Velentzas, Broni, 2012). They are simply causal about, careless about, or inattentive to the fact that certain kinds of business decisions or company activities have deleterious effects on others: They are simply blind to the ethical dimension of decisions and business actions (Walsh, 2007).

Figure 1: Archie B. Carroll, The Pyramid of Corporate Social Responsibility (Carroll, Archie, 1979).



Through the above definitions we identify the basic characteristics of the concept of CSR (Walsh, 2007):

- It is self-commitment,
- It is permanent,
- Concerns social, environmental and ultimately economic issues,
- Aimed at both the internal and external environment of the company,

⁵ Arch Carroll, The Pyramid of Corporate Social Responsibility, op. Cit., Pp. 39-48, Archie B. Carroll, The Four Faces of Corporate Citizenship, op. Cit., Archie B. Carroll / AK Buchholtz, Business and Society, ibid., pp. 40-45, Archie B. Carroll, Managing ethically with global stakeholders, ibid., pp. 116-118.

- Fits into a strategic business model, and
- Aims at responsible development through balancing the costs that externalize the operation of the company to the environment and society.

The definition of CSR adopted in the framework of this National Strategy takes into account the international definitions but also the special characteristics of the Greek business activity (Walsh, 2007). Within the European Union (EU), CSR is described as: "the responsibility of companies towards the impact of their actions on society".

4. Methodology

We chose to focus on the application of the ethical-anthropocentric framework in companies during the period of economic crisis. The methodology developed is the case study that is different and different in terms of analysis. An attempt was made to "enlighten" aspects of CSR less prominent in the public. The CSR has three dilemmas:

1. The balance between the economic aspirations of companies and their responsibilities at the social level and in the field of environmental protection. For example: how to move a company that needs to increase beer sales and at the same time publicly support responsible alcohol consumption?
2. Is it as it seems? how much Public Relations are involved in the field of CSR.
3. Professionalism or personal views? They are, indeed, those who deal with CSR more ethical or more assertive trying to dogmatically determine what is moral and what is not, responsible or not through charities? Should they be involved in politics or the public sector?

5. The accounting Scandal of the coffee Luckin chain in the middle of pandemic COVID 19.

5.1. Characteristics of accounting fraud

The characteristics of accounting fraud are as follows:

- Falsification, alteration or improper modification of financial figures, documents, documents or business transactions.
- Deliberate omission or distortion of facts, transactions and accounts from the financial statements⁶.
- Intentional misapplication, interpretation and execution and incorrect application of accounting standards, principles and practices used to identify and present financial transactions
- Use of accounting techniques (tricks) for the management of illicit benefits, e.g. to increase profits, illegally.
- Use of standard legal accounting techniques to fraudulently conceal or alter accounting data.
- Accounting practices that are within the bounds of the law, but are easy to change.
- Deliberately erroneous statements, omissions or distortions of facts, transactions, accounts and other information from the financial statements⁷.

⁶ M. Kramvia-Kapardi / Ch. Tsolakis, Financial Crimes, p. 37 1744 Rezaee, Financial statement fraud prevention and detection, 2002, Gaganis / Zopounidis, Recognition of Falsified Accounting Statements: Methodological Framework and Applications, Key Number 2008, p. 23. 393.

⁷ Breitbarth / Insch / Harris, A picture is worth a 1000 words? The Construction of corporate social responsibility messages through the use of images in corporate reporting , 2008.

5.2 The Scandal

The Chinese coffee chain Luckin Coffee was introduced to the US market just last year. The Luckin Coffee fraud scandal is a "moral issue" for the markets.

It was founded in 2017 and started with its first store in Beijing. From that point on, the company grew rapidly and spread to China, with 4,500 stores at the end of 2019. The incredible growth rate was justified by providing lure to customers with low prices and smart use of technology (Yibo Zhang & Lu Xu, 2020). These characteristics strengthened the public image of the company in order to win the market and increase sales (Zejun Li, 2020). The risks and solutions of Chinese firms going public in the United States, take Luckin Coffee for example. Tianshui Xingzheng Xueyuan Xuebao (04), 99-102).

Nevertheless, the huge costs resulting from low prices and the constant opening of new stores led Luckin Coffee to drop its profits. In February 2020, the well-known investment company, Muddy Waters Research, directly accused the company of accounting practices and the use of accounting tricks equivalent to falsifying data⁸. On April 2, 2020, the company publicly admitted to committing fraud leading to a 75.5% drop, reduction in prices from \$ 26.20 the previous day to \$ 6.40 After the announcement all investors were scammed⁹. This large-scale fraud has revealed issues of reliability of financial reporting systems and has raised many doubts about the immediacy and proper functioning of financial fraud control and prevention mechanisms (Yibo Zhang & Lu Xu, 2020).

Given the current state of COVID-19 and the financial crisis, the impact and loss on the entire stock market could increase for investors and businesses, creating huge stock market losses, irreparably damaging the stock market and investors confidence.

Conclusion

As long as society continues to move in broadly liberal terms, entrepreneurship will play a key but controversial role. Ethics, also in the form of Corporate Social Responsibility, do not seem to adequately explain how can be reconciled some of the dilemmas inherent in a business that seeks to be profitable and at the same time maintain a good and ethical attitude towards society. In conclusion, it is worth noting that in the United Kingdom the main academic center for the study of Corporate Social Responsibility issues was established at the University of Nottingham (University) with resources from the BAT tobacco group (British American Tobacco), (Walsh, 2007).

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⁸ The economic crisis will expose a decade's worth of corporate fraud, <https://www.economist.com/business/2020/04/18/the-economic-crisis-will-expose-decades-worth-of-corporate-fraud>.

⁹ (Min Min. (2020). Could Luckin Coffee survive, the analysis of Luckin Coffee accounting scandal. Hebei Qiye (08), 102-103)

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COVID-19 crisis, consequences and the Recovery factors

Ilmārs Rimšēvičs (PhD student)¹

¹University of Latvia

Abstract: Analysing the results of several successive historical financial and economic crises, in connection with the economic and financial sector rescue measures used and not used today, there is a clear and purposeful evolution of economic and strategic thinking.

During the Great Depression, the US Federal Reserve did not pursue a lax monetary policy, lowering short-term lending rates to banks and curbing the inflow of assets into the system, fearing (and not limited to) the use of money for speculative purposes and safeguarding the stability of the gold standard. Equally reluctant and incomprehensible, the US Federal Reserve in 1929-1933 by not saving the commercial banks and other financial institutions found themselves in difficulties as a result of the economic slowdown, believing that the system would solve its own problems and the strongest would survive.

Introduction

2008-2010 The Great Recession already shows that the lessons of the Great Depression, when the central bank took a passive monetary policy stance, have been taken into account. There is a consensus and understanding that during a crisis, central banks must use all the instruments at their disposal to actively intervene in financial markets, sharply reduce lending rates and provide short-term liquidity loans to commercial banks to address short-term liquidity problems. National governments must also provide fiscal support by increasing spending, reducing taxes, extending tax deadlines, issuing various guarantees and, where necessary, restructuring and strengthening the financial sector.

However, the COVID-19 crisis, which has been seen as the mother of all crises by the Gopinath (2020) and the twin crisis at the same time, when both the epidemiological crisis and the economic crisis affect the country and all countries at the same time, shows a completely different, much greater understanding, unity, comprehensive capacity and readiness to act immediately. Unprecedented when central banks act ahead of the downside risk scenario and do not wait for forecasted figures to occur and materialize and coordinate actions closely with national governments and finance ministries. This cooperation between the leaders of the two crises, the epidemiological and economic crisis, is particularly important, as it is often impossible to deal with an epidemiological crisis without sufficient financial resources as well. The immediate provision of financial resources is an important element in managing the epidemiological and economic crisis. Whatever it takes or costs, the state budget must have the resources to deal with both crises. The common consensus is being built that effectiveness of monetary policy is diminishing as near lower bound of interest rates is reached. Therefore, accommodation of the fiscal policy becomes even more important Corsetti and Muller (2008).

Forecasts of macroeconomic analysis using regressions of various variables in real time already accurately predicted the Great Recession in early 2008. Although the US authorities, responsible for determining the recession, only announced in the summer of 2008 that the Recession had begun in December of 2007 De Santis and Van der Veken (2020), no proactive, immediate and mitigating action followed from the central bank.

Let's take a look at the actions of the US Federal Reserve in early 2020, when the World Health Organization (WHO) (2020) had not yet declared a pandemic. Comparing with the Great Recession, analysing the development of the same different changing real-time macroeconomic indicators, COVID-19 epidemiological crisis was predicted and projected in the first week of March 2020 De Santis and Van der Veken (2020). Although the first macroeconomic factors of the downturn began to be reflected in particular indicators only as of 24th of March 2020, when the US Purchasing Managers Index (PMI), which reflects the market activity of participants in the activities of various purchasing and purchasing managers in relation to future business ordering and manufacturing activities, slipped. Official data on the decline in employment in the United States was released only later - on April 3, 2020. But a month earlier, on March 3, 2020, the US Federal Reserve, relying on data and forecasts compiled by market

participants, ahead of time, De Santis and Van der Veken (2020), reduced main refinancing rate by 50 basis points on 15th of March 2020 without waiting for the actual onset of downside risks and the deterioration of the situation even though only on 11 March 2020 the WHO notified the world that a pandemic had broken out.

Analysing the situation in the European Monetary Union, we can see that the ECB acted just as decisively and fast. As early as of 18 March 2020, the Governing Council of the ECB decided to launch a completely new Pandemic Emergency Purchase Program (PEPP) worth €750 billion, with a monthly purchase of a certain amount of public and private sector securities. At the same time, a number of other very important decisions were taken, which provided even better rules for financial system participants and access to the ECB's resources.

Subsequently, the crisis situation developed in the projected scenario of falling and increasing downside risks, and the limiting factors of the pandemic mitigation measures created new, increasingly negative forecasts for economic development until the end of the year. The growth forecast scenarios were reviewed again and again and new decisions were taken again to stabilize economic growth in Lagarde (2020). The ECB already took the next decision to purchase an additional €600 billion in securities in June 2020, and at the end of the year, on 10 December 2020, the Governing Council decided to purchase an additional €500 billion in securities under the PEPP program. The total amount of instruments to be purchased had already reached € 1,850 trillion and interest rates had been reduced to historically lowest levels ever set by the Governing Council. COVID-19 crisis also has spurred the analysis of the situation when central banks had reached, what is known in the academic literature, the *zero lower bound* (ZLB), at which further monetary easing of central banks becomes difficult or even impossible.

Therefore, in contrast to the previous crises, national fiscal policies are playing an increasingly important role. Bouabdallah et.al., (2020) further emphasizes that in countries with a single monetary policy, national governments, through their specific, tailor-made, timely and time-limited fiscal policies, need to play an active role in addressing and inherent macroeconomic risks and characteristics. At the beginning of the COVID-19 crisis, national governments also acted swiftly. In many countries, economic support programs have emerged like mushrooms after the rain. No one questioned whether these programs were necessary or whether they would produce results. The larger western countries set an example and the smaller ones immediately followed them, as far as they could.

A clear Copy and Paste policy could be seen in many countries. People got sick and people died. It was necessary to act and act quickly to stabilize the situation. In the early months, more than \$ 10 trillion was allocated to Cassim et.al., (2020), according to McKinsey. Another important EU fiscal policy decisions was approved in March of 2020, allowing countries to disregard the provisions of the Growth and Stability Pact (GSP). At the same time European Council (2021), froze the ban on national governments issuing or granting aid to companies.

Another important element to note about the EU's economic recovery and revival is the fact that the COVID-19 crisis refreshed a long-standing but unfinished topic of dialogue among the EU countries on the creation of a legal framework for the EU's common debt assumption and financing. The COVID-19 crisis served as a catalyst to resume long lasting EU cross-border negotiations about EU's legal rights to borrow on its own in the financial markets and that all countries will be jointly responsible for repaying this debt in the future. That happened. The EU Council adopted this historic decision, approving the € 750 billion New Generation EU (NGEU) program, on 20 July 2020. There have been many descriptions and comparisons in academic literature about this historic EU initiative, comparing it to the so-called "Hamiltonian moment", when the US federal government, after long and tedious negotiations in 1790, agreed to assume accumulated US states debt during the war and that the federal government de facto began to build its own fiscal capacity and position. This similarity was noticed in Greer (2020): "So much so that by the end of the summer of 2020, scientists were debating whether the EU had experienced its "Hamiltonian moment", referring to the US government's decision on national war debts in 1790 and the time the federal government the government developed its own independent fiscal capacity. For the first time, the EU will release its debt to provide grants to Member States to address their challenges".

Whether this comparison was justified will be seen in the future, because there is still a wide-ranging debate about the future fate of these debts and the arrangements for repaying or not repaying them.

It is difficult to underestimate the importance of this historic decision by EU leaders. After Britain left the European Union, it was important for the European Union to show its unity and ability to act in a coordinated and decisive way in a crisis. However, this did not mean that money immediately flowed into EU economies. On 20 July 2021, national governments have only received the final approval for their plans with the EU Commission. By the end of 2021, countries will receive a payment or advance of 13%, Reuters (2021), to begin work on the development, further development and approval of specific projects in the respective countries.

Knowing that the crisis management requires to act fast and to deploy huge financial and fiscal resources, our aim is to ascertain whether larger amounts of government fiscal spending during the crisis guarantees faster and more pronounced recovery from the crisis and warranting the reach of precrisis GDP levels sooner or there are other factors which determine the success and recovery.

Coronavirus (COVID-19) crisis started unexpectedly. People were dying and action was required and fast. Thus various non pharmaceutical interventions(NPI) were introduced. These mitigation measures reduced the mobility of the people and imposed restrictions on certain businesses.

The heaviest burden was imposed on the travel and tourism sector, including food and restaurant services.

COVID-19 crisis is a unique in itself, because it struck the world at the same time in all countries, thus providing opportunity to compare the specific relieve and various fiscal stimulus measures various countries took in order to tackle the consequences of the crisis.

Besides having immediate and prompt response from the monetary and fiscal authorities it is important to analyse the conditions of under which these responses are most effective and analyse other factors influencing the effectiveness of these measures.

The first, and most obvious reason for slowing down economic activity was and still is imposition of pandemic containment measures with different stringencies. Oxford University's Blavatnic School of Government has developed so-called Stringency Index OxCGRT, which allows us to compare stringency of various containment measures imposed by the governments and to analyse correlations between stringency of the measures and slowdown of economic developments and allows to see that throughout 2020 Italy had the strictest containment measures Figure 1.

Stringency of the containment measures

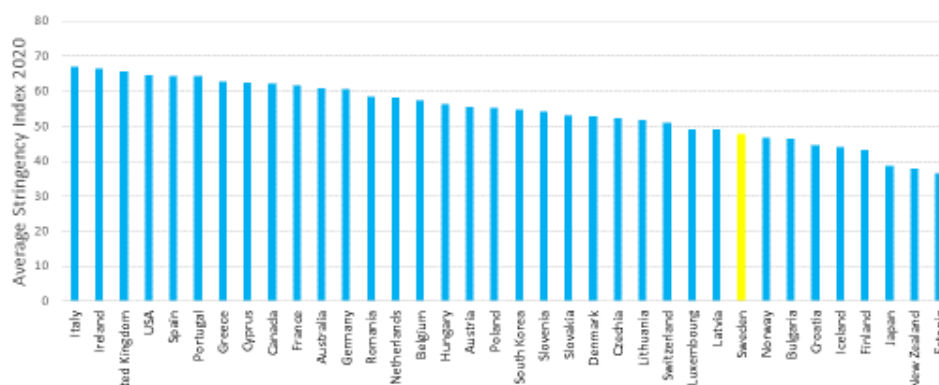


Figure 1. Stringency of Containment measures
 Source: OxCGRT Index; author's calculations

That does not necessarily mean that that level of stringency has been held throughout the whole year Figure 2. However, it provides first glimpse into further analysis of the future economic developments. Countries with less strict containment measures had smaller GDP decrease.

Stringency developments over the 2020

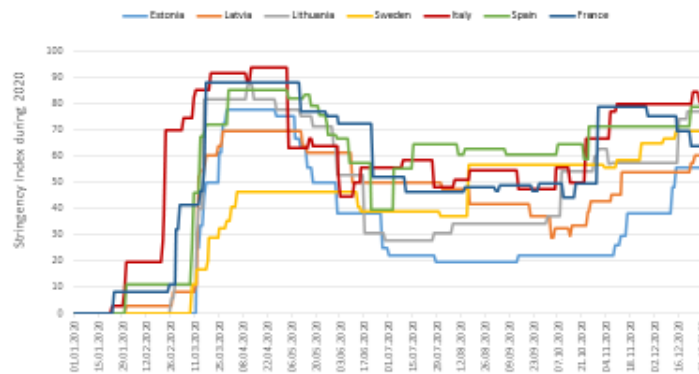


Figure 2. Stringency Index during 2020.

The second factor that provides additional tools for further analysis is mobility of population. Reduced mobility reduces economic activity, spending and production. Google developed its own Mobility Index measuring mobility's reduction associated with imposition of various pandemic containment measures and shows close correlation between mobility reduction and GDP's reduction Figure 3.

In order to compensate the losses for the lost output and provide necessary medical support for the COVID-19 patients, countries had to act decisively. Whether the size and decisiveness of spending was so large and expeditious was because of pandemic, could be the subject of the further research, but it was unprecedented.

Since the COVID-19 crisis provides the privilege to compare the action of the countries, because the pandemic started at the same time in the world, it requires to study whether larger provision of the resources warrants quicker recovery and what is the difference between fiscal measures available to the respective governments.

Mobility's reduction reduces GDP

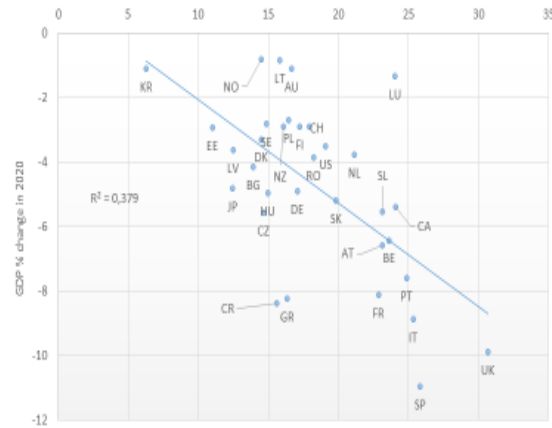


Figure 3. Source: Mobility Index 2020 ; Author's calculations

Downward facing risks of smaller GDP growth create high certainty of larger budget deficits and thus, rapid increase of outstanding debt. In the environment of ever decreasing fiscal space it is important to justify further accumulation of the debt. During first year of the COVID-19 crisis many countries have considerably worsen their balance sheets and substantial fiscal space has been used almost by all countries. If there will be third and fourth wave it is even more important to evaluate the policy mix package of the governments.

Does the Size of Fiscal Support matters?

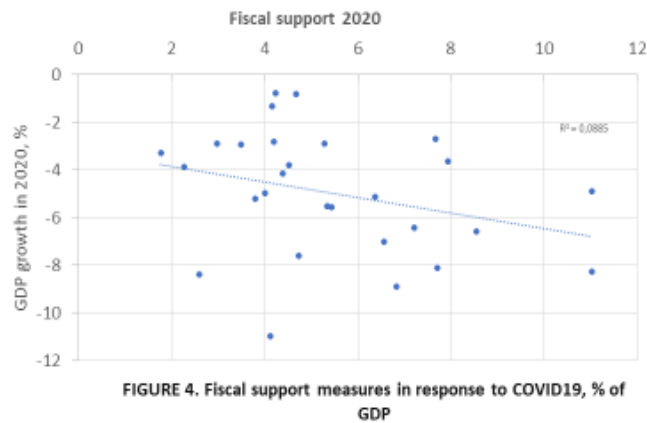


FIGURE 4. Fiscal support measures in response to COVID19, % of GDP
 Source: IMF database, 2021

Figure 4. shows that announcement and distribution of the assigned monies does not warrant immediate recovery and is not safeguarding the reach of the pre-crisis levels of GDP.

The current crisis has renewed the discussion about effectiveness of various fiscal measures. Blanchard (2020) argues that governments have always relied on budget automatic stabilizers as the first line of defence against the crisis. There are different sizes of automatic stabilizers for each country. The rule of the thumb is the proximity of the size of the government Deroose et.al., (2008). Since the size of the US

government is smaller than European counterparts, then automatic stabilizers are smaller in United States (around 0,34), which means that more additional funding needs to be provided with additional discretionary fiscal policy measures at the outset in order to stabilize the crisis situation. Whereas is European Union, where automatic stabilizers are much higher (around 0,49), initial response is already seeded in the annual budget and government policy is to conduct uninterrupted countercyclical fiscal policy and not to cut expenditures and not to rise the taxes.

Covid-19 crisis has also initiated discussion about semi-automatic stabilizers Bouabdallah et.al., (2020), namely the fiscal resources, which could be assigned by the government at the outset of the crisis without long parliamentary approval. But clear and justified definition of the economic indicators must be defined in order to launch the program. So far negotiations in political circles have been difficult because of the level of uncertainty of the future. In the meantime, GDP's decline has clear and pronounced impact on the budget deficit Figure 5. Therefore, crisis also has reminded to the policymakers how important it is to free up the fiscal space during the good times, in order to have resources available during the crisis.

GDP's Impact on Budget Deficit



CONCLUSION

In conclusion the paper finds that size of tourism industry certainly dampens the GDP in 2020 and 2021. The strictness of mitigation NPI measures also playing the role in slowing down the economy. But there are also other factors such as the size of the outstanding debt and effectiveness of government governance Sapir (2020), as well. Speed, decisiveness, commitment to act and to do whatever it takes are also important. All these factors determine how fast GDP of the respective country recovers from the COVID-19 crisis.

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Yükselen Bir Küresel Değer: Coğrafi İşaretler ve İhracat Pazarlaması Açısından Değerlendirilmesi

Prof. Dr. İsmet Kahraman Arslan¹

Dr. Öğr. Üyesi Tuğçenur Ekinci Furtana²

¹İstanbul Ticaret Üniversitesi İşletme Fakültesi İşletme Bölümü, e-mail:karslan@ticaret.edu.tr ORCID: 0000-0002-0130-6509

²Sabahattin Zaim Üniversitesi, İşletme Fakültesi Uluslararası Ticaret ve Finans Bölümü, email: tugcenur.furtana@izu.edu.tr ORCID: 0000-0002-8495-9432

Özet: Coğrafi işaretler belirli bir bölge veya yöreye ait, özel bir niteliği bulunan, benzerlerine göre daha fazla tercih edilme olasılığına sahip ve o coğrafi bölge ile özdeşleşmiş ürünleri tanımlamaktadır ve Coğrafi işaret kavramı fikri ve sınai mülkiyet haklarından birisidir. Belirli bir coğrafi işaret taşıyan ürünler; tüketicilerce güven duyulan, tercih edilen ve kendi içerisinde özel bir pazar oluşturan ürünler olarak görülmektedir. Bu Pazar, farklı homojen özellikler sergileyen ve farklı satın alma davranışları gösteren tüketicilerin oluşturduğu bir pazar olarak nitelendirilebilir. Bu nedenle Coğrafi işaretler, son yıllarda ticaret hayatında ve tüketici pazarlarında oldukça önem arz eden bir kavram haline gelmiştir. Birçok dünya markasına bakıldığında ürettikleri ürünlerdeki coğrafi işaret potansiyeli taşıyan ürünleri veya bölgesel ürün değerlerini ön plana çıkararak bunları başarılı bir pazarlama stratejisi olarak kullandıkları görülmektedir. IBANESS kongresinin düzenleyicileri olan ülkeler, yöresel ürün potansiyeli son derecede yüksek olan ülkelerdir. Bu potansiyelin ideal bir coğrafi işaret sistemi ile değerlendirilmesi ülke ekonomilerine çok önemli açılımlar sağlayacaktır. Bu çalışmanın amacı; diğer gelişmekte olan ülkelerde olduğu gibi Türkiye'nin de coğrafi işaret korumasından, dolayısıyla da ekonomik kazançlardan yeterince faydalanamadığı dikkate alınarak Coğrafi İşaret korumasının sağlayabileceği ekonomik kazançların elde edilebilmesi için konu ile ilgili sorunları belirlemek ve çözüm önerileri sunmaktır. Böylece, Coğrafi işaretlerin, diğerlerinin yanında kırsal alanlara gelir ve istihdam sağlayan, ihracat gelirlerini arttıran bir politika aracı olarak kullanılabilme imkanları ortaya konulmuş olacaktır.

Anahtar Kelimeler: Coğrafi İşaretler, Pazarlama, İhracat Pazarlaması, Tarımsal ürünler

1. GİRİŞ

Coğrafi işaretler, son yıllarda ticaret hayatında ve tüketici pazarında oldukça önem arz eden bir kavram haline gelmiştir. Temel anlamı ile 'coğrafi işaret' belirli bir coğrafi mekânın doğal şartları veya beşeri ve ekonomik koşulları ile şekillenen, benzerlerine göre yüksek kaliteli simgesel ürün anlamına gelmektedir. Diğer bir deyişle o coğrafi mekânla özdeşleşmiş ve ün kazanmış ürünleri tanımlar. Belirli bir coğrafi işaret taşıyan ürünler; tüketicilerce güven duyulan, tercih edilen ve kendi içerisinde özel bir pazar oluşturan ürünler olarak görülmektedir. Bu özellikler coğrafi işaret adını alan bir bölgeye ya da yöreye ait ürünler, pazarlama olanaklarının elverişliliğini ön plana çıkarmaktadır. Coğrafi işaret taşıyan ürünler tüketiciler tarafından tercih edilmekte, güven ve yöresel kültür kavramlarının yaratmış olduğu farklılık ile satın alma davranışlarında bir ayrıcalık yaratmakta ve coğrafi işaret taşıyan ürünler tercih edilmektedir.

Coğrafi işaret kavramı ülkemiz için oldukça yeni bir kavramdır. Türk Patent Enstitüsü'nün verilerine göre 315 adet ürün coğrafi işaret sınıfında tescillenmiştir. Avrupa Birliği tarafından coğrafi işaret olarak sadece 3 ürünümüz tescil edilmiştir. Bu sayılar Türkiye gibi çok farklı iklim, yer şekilleri ve kültürel zenginliğe sahip bir ülke açısından oldukça yetersizdir. Bu yüzden coğrafi işaret potansiyeli taşıyan ürünlerimizin bilhassa ihracat pazarlamasında çok fazla yer almadığı görülmektedir (Semiz, 2004).

Diğer yandan refah düzeyi artan dünya ülkelerinde özellikle AB ülkelerinde tüketicilerin gelir ve bilgi düzeyindeki artışlar onları daha kaliteli ve daha güvenilir tarım ve gıda ürünü satın alma arayışlarına itmektedir. AB'de tarım ürünleri pazarlamasında son yıllarda hız ve önem kazanan konuların en başında coğrafi İşaret, kavram ve uygulamaları gelmektedir. Bu konuda birçok yasal düzenleme yapılmakta olup, coğrafi işaretlerin alınması ve taklitlerine karşı korunması ulusal ve uluslar arası düzeyde, yoğun ve ciddi bir biçimde sürdürülmektedir. AB ülkelerinde her geçen gün coğrafi işaret alan ürün ve ülke sayısı giderek artmakla birlikte gelişmekte olan ülkeler coğrafi işaretler açısından karşılaştırmalı bir üstünlüğe sahiptir. Çünkü coğrafi işaret koruması için kapsamlı bir altyapıya veya çok büyük finansman gerektiren AR-GE harcamalarına ihtiyaç yoktur; coğrafi işaret başvuru ve tescili daha az maliyetlidir; coğrafi işaret

koruması mevcut ürünler için de sağlanabilmekte ve mutlaka yeni bir ürün üretmek gerekmemektedir (Gökovalı, 2007).

Türkiye'nin coğrafi konumu, farklı iklim ve toprak yapısı ile kültürel miras ve beşeri sermayesinin çeşitliliği sadece bu topraklara özgü ürünlerin üretilmesine imkan vermekte ve Türkiye'nin coğrafi işarete konu olabilecek çok çeşitli ürünlere sahip olduğu ortaya çıkmaktadır. Bu ürünlerin coğrafi işaret ile korunması halinde üreticilere koruma sağlaması, pazarlama olanaklarını arttırması ve ekonomik getiri sağlayarak kırsal kalkınmayı desteklemesi söz konusu olabilecektir. Dolayısıyla Türkiye ekonomisi açısından coğrafi işaretlerin yakından incelenmesi, Türkiye'nin bu avantajlardan ne ölçüde faydalandığının ortaya konulması açısından büyük önem taşımaktadır.

2.COĞRAFI İŞARET KAVRAMI VE İŞLEVLERİ

Coğrafi işaret, belirli bir bölgede üretilen bir ürünün, yalnızca üretildiği bölgeye has karakteristik özellikler sergilediğini belirten ad ve işaretlere verilen isimdir (Karaca, 2016). Belirli bir mekâna bağlı olan ve ürün-coğrafi köken ilişkisini tanımlayan “coğrafi işaret” terimi ile kastedilen, bir ürünü, bir yöreye/coğrafyayla özdeşleşmiş olması, bu yöreden kaynaklanması ve tüketici gözünde belli bir bilinirliğe ve kaliteye sahip olmasıdır. Ürünün sahip olduğu ayırt edici özellikleri, coğrafi kökenden veya doğal faktörlerden alabileceği gibi üreticilerin üretim yaparken kullandıkları geleneksel bilgi ve üretim teknikleri gibi beşeri faktörlerden de alabilir.

Coğrafi işaretlerin işlevleri asli ve tali işlevler olarak iki başlık altında toplanmaktadır. Asli işlevleri; ayırt etmek, coğrafi kaynak belirtmek, ürünün üretim yöntemini ve kalitesini garanti etmek, pazarlama aracı olmaktır. Tali işlevleri ise yerel üretimi ve kırsal kalkınmayı desteklemek, geleneksel bilgi ve kültürel değerleri korumak, turizme katkı sağlamak, çevreyi ve biyolojik çeşitliliği korumak, ürün taklitçiliği ile mücadele etmek şeklinde tanımlanmaktadır.

Coğrafi işaretlerin en temel işlevlerinden biri, coğrafi bölgeden kaynaklanan mal ve/veya hizmetleri diğer bir coğrafi bölgeden kaynaklanan aynı veya benzer mal ve/veya hizmetlerden ayırt etmektir. Markalara benzer şekilde önem taşıyan bu ayırt edici özellik, bireysel düzeyde değil kolektif düzeydedir ve coğrafi işaret taşıyan ürünleri üreten farklı bireylerin birlikte korunmasını sağlar ve sınırsız koruma süresi vardır. Ancak burada esas olan belli coğrafyadan gelen, belirli karakteristik kazanmış ürünleri diğerlerinden ayırt etmektir. Coğrafi işarete konu olan ürünün kökeninin, mutlaka belirli bir coğrafi alana dayanması gerekir. Zira bu işleve sahip olmayan bir üründen coğrafi işaret olarak bahsedilemez. Dolayısıyla bu fonksiyon coğrafi işaretin olmazsa olmazlarının başında gelir (Çalışkan ve Koç, 2012).

Coğrafi işaretlerin ürünün üretim yöntemi ve kalitesini garanti etme fonksiyonu markaların kalite ve garanti fonksiyonu ile benzerlik gösterir. Farklı olarak coğrafi işaretlerde tüketiciler coğrafi işaret taşıyan bir üründen her satın alışlarında aynı kaliteyi bekler ve isterler. Tüketici tarafından beklenen ve istenen, bu kalitenin sürdürülebilirliğinin garanti altına alınmasıdır. Pazarlama aracı olarak coğrafi işaretler de markalar kadar tüketicilerin satın alma kararında etkilidir. Coğrafi işaret taşıyan ürünler belirli bir niteliğe sahip olduğunu garanti eder ve diğer ürünlerden farklılaşarak tüketicilerin kendisine yönelmesini sağlar.

Coğrafi işaretler sahip oldukları karakteristik ve geleneksel özelliklerle, kaynaklandığı coğrafyanın tanıtımına büyük fayda sağlar. Zira coğrafi işaretler bağlı oldukları yörenin prestijinin bir parçasıdır. Buna en iyi örnek, Fransa'nın önemli bir sembolü haline gelen “Champagne”dir. “Champagne” örneğinde olduğu gibi kimi coğrafi işaretler ülke sınırlarını aşarak uluslararası boyutta ülke tanıtımında ve imajında önemli bir pay üstlenmektedir.

Coğrafi işaretler yerel know-how'u, gelenek ve kültürü koruyan, ürünün özgün niteliğinin bozulmadan devamını sağlayan, üretici ile tüketici arasında bilginin ve kültürün paylaşımına imkân veren bir araçtır. Özellikle nesilden nesile sözlü aktarımla ilerleyen geleneksel ve kültürel birikimin bozulmadan aktarılmasını sağlama bakımından önem taşırlar. Tüketicilerin sadece tükettikleri ürün hakkında değil; bölgenin kültürü hakkında da bilgi sahibi olmasına imkân verirler (Güler vd. 2016).

Coğrafi işaretler aynı zamanda turizm olaylarını başlatan ve tetikleyen bir misyon da üstlenmektedir. İnsanlar coğrafi işaret taşıyan ürünlerin bulundukları bölgelere seyahat ederek ürünü yerinde deneyimleme, ürünü yerinden satın alma gibi pazarlama faaliyetlerini yapmakta, aynı zamanda tarihi ve

kültürel değerleri de bu deneyim sırasında ziyaret ederek önemli bir turizm faaliyeti gerçekleştirmektedirler. Yerel üreticiler bu sayede hem ürünlerini daha çok satma imkânı elde etmekte hem de ürünlerinin bilinirliğini artırarak tanıtımını yapmaktadırlar. Örneğin, Türkiye'nin önemli bir coğrafi işareti olarak tescil almış olan Gaziantep baklavası için iç ve dış pazardaki turistler Gaziantep'e seyahat etmekte, bu ürünü yerinde tatmakta ve aynı zamanda şehrin tarihi ve kültürel mekânlarını ziyaret ederek önemli bir turizm olgusu yaratmaktadırlar (Meral ve Şahin, 2012).

Coğrafi işaretler üretimde çeşitliliği teşvik ederek; çevreyi, bio-çeşitliliği ve doğal kaynakları koruyarak ve gelecek nesillere aktarılmasına katkıda bulunarak bölgeye katma değer ekler. Üreticileri, sahte kullanımdan dolayı haklarının gasp edilmesinden; tüketicileri ise aldatılmaktan koruyan bir araçtır. Böylece hem ürünün özgün niteliği bozulmadan korunmuş olur hem de coğrafi işaretin ününden haksız bir şekilde faydalanmak isteyenlerin haksız rekabet ortamı engellenmiş olur.

Coğrafi işarete sahip olan ürünlerin üreticiye ve insan sağlığına önemli katkıları bulunmaktadır. Rakip üreticiler coğrafi işarete sahip ürünlerin taklitlerini üretemezler. Bu nedenle coğrafi işarete sahip ürünleri üreten üreticiler rakiplerine göre avantaj sağlayarak gelirlerini artırır ve bu sayede kırsal bölgelerin kalkınması da sağlanır. Ayrıca, toplumun kendi ürettiği kaliteli yöresel ürünler ile beslenmesi, insanların bedensel sağlığına da olumlu katkılar sağlayacaktır. Coğrafi işaretli ürünler, tüketicilere doğru bilgiler sunulması ve tarımsal üretimin çeşitliliğini arttırdığı için de önemlidir.

Coğrafi işaretler yasayla korunan fikri ve sınai mülkiyet haklarından birisidir. Diğer fikri haklarda olduğu gibi, coğrafi işaretler de bir tekel hakkı sağlar. Ancak bu tekel hakkı patent, telif hakları ve markada olduğu gibi bireysel bir hak değil, kolektif bir tekel hakkıdır. Bu korumaların temelinde yatan, coğrafi işaretlerin yasal olmayan kullanıcıları tarafından kullanılmasını engellemek ve tüketicilerin ürünün kaynaklandığı coğrafi bölge hakkında yanıtılmasına engel olmaktır. Üreticilerin ve tüketicilerin korunması sadece ulusal düzeyde kalmayıp, uluslararası düzeyde de koruma sağlanmaya çalışılmaktadır.

3. COĞRAFI İŞARETLERİN EKONOMİK ETKİLERİ

Küreselleşen dünyada ticarete yaşanan gelişmelerden dolayı, coğrafi ortam çeşitliliğinin ve özelliklerinin ortaya çıkardığı ürün zenginliğinin ve ürünün ait olduğu yer ile anılmasının sağlanması açısından coğrafi işaret yoluyla korunması gittikçe daha fazla önem arz eden bir konu haline gelmiştir. Önceleri sadece peynir ve şarap üreten birkaç ülkenin ilgi alanında olan coğrafi işaret günümüzde fikri ve sınai mülkiyet haklarının basit bir kategorisi olmaktan ziyade çok daha farklı anlamlar ifade etmektedir. Yöresel ürünlerin coğrafi işaretler ile korunması çalışmaları dünyada oldukça eskiye dayanmaktadır. Örneğin Parmesan Peyniri İtalya'da 1612 yılında yayınlanan bir kanun ile korumaya alınmış ve yalnızca Parma yöresindeki üreticilerin bu peyniri üretebileceği belirtilmiştir. İtalya, Fransa gibi ülkelerde korumaya sahip ürünlere yönelik önemli bir geleneksel ilgi vardır ve bu ürünler artık, üretildikleri bölgenin sınırlarını aşmış dünyaca tanınmış ürünler haline gelmişlerdir (Demir, 2010).

Coğrafi işaret korumasından diğer fikri mülkiyet haklarında olduğu gibi en çok gelişmiş ülkelerin faydalandıkları görülmektedir. Buna karşın gelişmekte olan ülkelerin coğrafi işaret korumasından, dolayısıyla da ekonomik kazançlardan yeterince faydalanmadığı bilinmektedir. Bu ülkelerde coğrafi işaret korumasının sağlayabileceği ekonomik kazançların elde edilebilmesi için gerekli kurumsal altyapının tesis edilmesi gerekmektedir. Bu takdirde coğrafi işaret korumasının kırsal alanlara gelir ve istihdam sağlayan, ihracat gelirlerini arttıran bir politika aracı olarak kullanılması mümkün olacaktır.

Coğrafi işaretlerin ekonomik önemine ilişkin tartışmalarda üreticilere koruma sağlaması, pazarlama olanaklarını artırması ve kırsal kalkınma için güçlü bir araç olması gibi üç ana başlık karşımıza çıkmaktadır (Oraman, 2015).

3.1. Coğrafi İşaret Tescili Üreticiye Koruma Sağlar

Coğrafi işaretlerin en temel fonksiyonlarından biri coğrafi bölgeden kaynaklanan mal veya hizmetleri diğer bir coğrafi bölgeden kaynaklanan aynı veya benzer mal veya hizmetlerden ayırt etmektir (Oraman, 2015). Bir ürünün coğrafi işaret tescili alması, ürünün geleneksel ve yöresel özelliklerinin korunmasının garanti edildiğini, üretimin kontrollü bir şekilde yapılacağını, ürünün ve üretim sürecinin denetime tabi

olduğunu gösterir (Avşar,2016).. Ürünün orijinaline uygun şekilde üretiminin yapılması ile üretici emeğinin karşılığını almaya başlar, itibarı ve geliri artar, coğrafi işaretli ürünlerin üretimi teşvik edilmiş olur (Asan, 2016). Coğrafi işaretli ürünler tüketicide nadir bulunurluk, özgünlük ve egzotik olma algısı yaratarak rakipleri karşısında farklılaşmasını sağlar. Böylece coğrafi işaret tescili ürüne ayırt edici özellikler kazandırarak katma değerini artırır ve üreticiye rekabet üstünlüğü kazandırır (Özsoy, 2015).

Standart üretimden daha kârlı olan coğrafi işaretler gibi özgün üretimler, bu özellikleri sebebiyle “niş pazarların” gereksinimlerini karşılayan bir araç olabilirler. Zira dar kapsamlı bu pazar bölümünde müşteriler, ihtiyaçlarını en iyi karşılayan ürüne yüksek meblağ ödeme gücüne sahiptir. Niş pazarlama, daha çok esnek kabiliyet gücüne sahip küçük işletmeler tarafından uygulanır. Niş pazarlama uygulayan firma, ürettiği mala/hizmete eklediği değerler nedeniyle, maliyetlerinin üzerine önemli bir kâr payı koyabilir.

Üreticileri coğrafi işaret üretimine iten önemli bir sebep de hiç kuşkusuz söz konusu ürünün içerdiği ek fiyattır. Bu sayede üreticiler ‘düzenli’ bir üretimden elde edecekleri gelire kıyasla daha çok gelir elde etme imkânı bulduklarından ek fiyat içeren ürünlere daha çok yatırım yapmak isterler. Bu tip ürün üretenlerin çoğunluğunun küçük ölçekli işletmeler olduğu dikkate alınırsa ek fiyatlar bu işletmelerin ayakta kalmasına yardımcı olacaktır. Yapılan çalışmalar, coğrafi işaret taşıyan ürünlerin perakende fiyatlarının, benzerlerine göre daha yüksek fiyata sahip olduğunu göstermektedir. Zira tüketiciler, bu fiyat farklılığını işlem-üretim taahhüdü ve kalitenin maliyeti olarak değerlendirirler. Örneğin Fransa’da peynirlerde coğrafi işaret ile diğer peynirler arasındaki fiyat açığı %30 iken; şarap gibi özellikli bir üründe bu fark %230 gibi büyük ve önemli bir seviyeye ulaşmaktadır. Coğrafi işaretin değer yaratmasının bir diğer göstergesi de coğrafi işaretli ürün üretimi yapılan yerlerin kıymetlenmesidir. Ürünün coğrafi işaret olarak tescili üretimi arttırdığı kadar toprak değerini de artırır (Demirer, 2010).

3.2. Coğrafi İşaretli Ürünlerin Pazarlanma Olanağı Artar

Coğrafi işaret tescili sayesinde bir ürünün pazarlama olanakları daha geniş bir ölçeğe yayılır. Coğrafi işaret tescilli ürünler üretildikleri bölge dışında farklı pazarlara giriş imkânı bulurlar. Pazarlama stratejisinin en önemli araçlarından olan reklam, ürünün ve üretim yerinin bilinirliğinin sağlanmasında oldukça etkilidir. Tüketicilerin algısında yer alan ürün imajı ülke imajı ile doğrudan bağlantılıdır. Coğrafi işaret tescili yalnızca ürünün değil üretildiği coğrafyanın da imajını etkiler ve tanıtımını yapar. Bu anlamda coğrafi işaretli ürünler özellikle turizm sektörü açısından ciddi bir potansiyele sahiptir (Tepe, 2008).

Tüketiciler açısından coğrafi işaret, söz konusu ürünün güvenilir, yüksek kaliteli ve orijinal ürün olduğu anlamına gelir. Ürünlerde coğrafi işaret olmadığı takdirde, o ürünü, benzeri taklit üründen ayırmak neredeyse imkânsızdır. Tüketiciler coğrafi işaretleri, ürünlerin köken ve kalitesini belirten bir unsur olarak algılamakta ve daha fazla fiyat ödemeye hazır oldukları görülmektedir. Çünkü tüketiciler coğrafi işaret sayesinde, ürünün üretim yeri ve üretiminde kullanılan malzemelerin orijinalliğinden emin olurken, bir sonraki satın almada yine aynı ürüne yönelim gerçekleştirir. Bu şekilde tüketicilere güven sağlama, tüketicilerin satın alma davranışlarını yönlendirme ve tüketici sadakati yaratılmış olur.

Coğrafi işaretli ürünlerde yüksek seviyede tüketici sadakati söz konusudur. Tüketiciler gelirleri artıp, daha fazla kazandıkça geniş yelpazedeki ürünlere yönelerek tükettikleri miktarları artırmaktan ziyade yüksek kalite ararlar. Dolayısıyla gıdaların gerçek ve güvenilir olduğu konusunda garanti isterler. İşte bu noktada coğrafi işaretli ürünler, ürünün belli bir bölgeden geldiği (bu kavram ‘ispat edilebilirlik’ olarak da ifade edilmektedir) ve özel bir yolla üretildiği konusunda tüketiciler arasında güven tesis etmenin bir yoludur.

3.3. Coğrafi İşaretli Ürünler Kırsal Kalkınmanın Güçlü Bir Aracıdır

Son yıllarda alternatif turizm türlerinden kırsal turizme olan ilginin arttığı dikkat çekmektedir. Kırsal turizm bileşenlerinin başında kırsal yaşam ve kırsal yaşamın bir unsuru olan beslenme alışkanlığının turist çekme potansiyeli, kırsal turizm için önem arz etmektedir. Örneğin şarap, peynir ve et ürünlerinin Fransa, İspanya, İtalya gibi ülkelerde tanıtımı kültürel turizm, kırsal turizm, gastronomi turizmi, eko turizm gibi faaliyetler ile yapılmaktadır. Bu ülkeler gıda ürünleriyle turist çekmekte, turizm gelirleri ile

yerel ekonomide canlanma meydana gelmektedir. Turizme konu olan bu tür ürünlerin birçoğunun coğrafi işaret tescili almış ürünler olması, coğrafi işaret konusunun kırsal turizm için kritik önemde olduğunu göstermektedir (Kan, 2011). Ek olarak, coğrafi işaretli ürünler, bölgede üretilen diğer mal ve hizmetlerin de tanınmasını sağlamakta ve yerel üreticiler daha çok ürün satma ve ürünlerinin tanıtımını yapma fırsatı bulmaktadır.

4. COĞRAFI İŞARETLERİN KORUNMASI VE EKONOMİK ÖNEMİ

Coğrafi işaret koruması ürüne piyasa kimliği kazandırır, buluş ve diğer yaratıcı faaliyetleri teşvik eder (WIPO, 2003). Ekonomik teori açısından kolektif bir tekel hakkı biçimi olarak görülebilir ve bu hak belli ölçülerde üreticilerin mallarının piyasada farklılaştırılmasına olanak sağlar ve aynı zamanda piyasaya diğer üreticilerin girişini engeller (Rangnekar, 2004).

Ürünlerin coğrafi işaretle korunmasının hem üretici, hem tüketici hem de mevcut ürünün üretiminin yapıldığı bölgeye/ülkeye pek çok faydası bulunmaktadır. Coğrafi işaretli ürünlerin korunmasının ülkedeki her kesime fayda sağladığını söylemek yanlış bir ifade olmayacaktır. Coğrafi işaret ile kırsal kesimlerde üretim desteklenirken, bu yörelere sürekli bir gelir akışı da sağlanmaktadır (Tuncay, 2009). Ayrıca coğrafi işaret koruması, ticareti artırıp söz konusu ürünlerin dış piyasalarda daha fazla yer bulmasına olanak sağlamaktadır. Örneğin şarap ve sert içkilere ilişkin 500 e yakın tescilli coğrafi işareti olan Fransa'da, şarap ve alkollü içki üretiminin yarısından fazlası bir coğrafi işaret korumasına sahip olarak üretilmektedir.

Coğrafi işaretler ile korunmuş ürünler yerel üreticiler tarafından kalite ve güvenilirliği tescillenerek önemli bir pazarlama aracı haline gelmeye başlamıştır. Coğrafi işaretler, özellikle yerel üreticilerin pazara yönelik üretim yapmaları konusunda cesaretlendirmesi, daha kaliteli üretimde bulunmaları için teşvik aracı olarak kullanılması ve yerel dinamiklerin canlandırılması bakımından önem taşımaktadır. Bu ürünlerin tescil ile korunması; üreticilere koruma sağlama, pazarlama olanaklarını artırma ve ekonomik getiri sağlayarak kırsal kalkınmayı destekleme gibi avantajlar sağlamaktadır (Gökovalı, 2007: 143).

Coğrafi İşaretler katma değer ve istihdam yaratır. Coğrafi işaretler, üreticilere ürünlerini yüksek fiyatla pazarlama olanağı sağlar. Yaratmış oldukları katma değer ve iş olanakları ile kırsal nüfusu yerinde tutarak, kırsal göçü engeller ve aynı zamanda çok önemli bir istihdam kaynağıdır. Bu yönü ile coğrafi işaretler gerçek kırsal kalkınma araçlarıdır. Bu nedenle günümüz kırsal kalkınma politikaları giderek yerel ürünler ve değerlere sağlanan desteklerle ön plana çıkmaktadır. Ekonomik kalkınma bakımından coğrafi işaretler sadece kapsadıkları bölgelerin üreticileri üzerinde değil, tüccar, işlemci ve ihracatçılar üzerinde de etkili olarak tedarik zincirinin gelişmesine ve kırsal bütünlüğün sağlanmasına olanak vermektedir.

Örneğin "Parmesan Konsorsiyumu" 2017 verilerine göre İtalya'nın 13. asırdan beri korunan bu ünlü peynirin değer zincirinde tam 50.000 kişi çalışmakta, yıllık 2,4 milyar Avro'ya ulaşan cirouyla Parmesan üretim bölgesine (Parma, Reggio Emilia, Modena, Bologna ve Montava) müthiş bir dinamizm vermektedir. Benzer şekilde Fransa'nın tescilli en eski coğrafi işareti olan Roquefort, yaratmış olduğu katma değer ve istihdamla gerçek bir kırsal kalkınma aracı olmuştur. 636 nüfuslu Roquefort köyünde üretilen ve Combalou doğal mağaralarında olgunlaştırılan bu peynirin değer zincirinde 10.000 kişi çalışmaktadır. Roquefort yıllık ortalama 330 Milyon Avro değerindeki üretimiyle, köken adı bölgesinin en büyük ekonomik gücüdür (Tekelioğlu, 2008).

Coğrafi işaret korumasının ekonomik etkisi, coğrafi işaretin ürüne piyasa kimliği kazandırması ve ürün farklılaştırılmasına yol açarak ürüne daha yüksek bir fiyat verilmesinden kaynaklanır (WIPO, 2003). Coğrafi işaret koruması yerel üreticilere kendi markalarını yaratma ve bundan ticari kazanç elde etme imkânı sağlamaktadır. Sayılan bu ekonomik kazançların sağlanması için çok yüksek miktarlarda AR-GE harcamasının yapılmasına gerek yoktur; bu ekonomik kazançlar zaten var olan bir ürünün korunması ile elde edilebilir ve patentlerde olduğu gibi çok kompleks faaliyetlere gerek kalmaz (WIPO, 2003).

Diğer taraftan, dünyada coğrafi işaret ve yaratıcı faaliyetlere uygulanan koruma karşılaştırıldığında çok büyük bir tezatlık görülmekte, gelişmiş ülkelerin Fikri mülkiyet haklarını kendi lehlerinde kullanma eğiliminde oldukları ortaya çıkmaktadır. Yaratıcı faaliyetlerin korunması (patent, telif hakları) konusunda, gelişmiş ülkeler, gelişmekte olan ülkelere, bu ülkelerin bir an evvel uluslararası anlaşmalara uymaları gerektiği konusunda baskı yapmaktadırlar. Ancak, gelişmiş ülkeler coğrafi işaretler konusunda aynı titizliği göstermedikleri gibi, coğrafi işaret korumasının genelleştirilmesini de istememektedirler.

Uluslararası anlaşmalarda, coğrafi işaret koruması şarap ve alkollü içeceklerde tam anlamda bir koruma sağlamakta ve bu korumadan da en fazla Fransa faydalanmaktadır. Şarap ve alkollü içeceklerle sağlanan korumanın diğer coğrafi işaretlere sağlanmamasının gerekçesi olarak rekabetin engelleneceği, bu ürünlerde ticaret kısıtlamalarının oluşması, tek el hakkının daha da genişleyerek tüketici fiyatlarının artması gibi nedenler ileri sürülmektedir (Addor vd, 2003).

5. COĞRAFI İŞARETLERİN İHRACAT PAZARLAMASI AÇISINDAN ÖNEMİ

Türkiye’de coğrafi işaretler, 555 Sayılı Coğrafi İşaretlerin Korunması Hakkında Kanun Hükmünde Kararname kapsamında korunmakta ve belirli bir niteliği, ünü veya diğer özellikleri itibarıyla kökenin bulunduğu bir yöre, alan, bölge veya ülke ile özdeşleşmiş bir ürünü gösteren işaretler “Coğrafi İşaret” olarak adlandırılmaktadır. Coğrafi işaretler tüm dünyada olduğu gibi Türkiye’de de güncelliğini sürdürmekte ve üreticiler için önemini korumaktadır. Türkiye coğrafi konumu ve yer şekillerinin çeşitliliği nedeniyle dört mevsimin yaşandığı, aynı anda birden fazla iklim koşullarının görüldüğü ender ülkelerden biridir. Türkiye’nin gerek doğal koşulları gerekse kültürel zenginliği coğrafi işaret niteliği bulunan ürünlerin elde edilmesine olanak sağlamaktadır. İklim şartları ve topografik şartlar nedeniyle AB ülkelerinin birçoğunda yetişme alanı bulunmayan bu ürünlerin ülkemizde yetişebilmesi önemli bir ihracat fırsatı sunmaktadır.

Coğrafi işaretler tüketiciyi yönlendirir, kaliteli beslenmesini sağlar. Bu nedenle gıda güvenliğinin temel araçlarıdır. Halen tüm dünyada ve özellikle Avrupa’da gıda tüketiminde en dinamik sektörlerden birisi yöresel ürünler, bir başka deyimle coğrafi işaret piyasasıdır. Coğrafi işaretli ürünler ilk olarak tarım ekonomisi daha sonrada pazardaki işletmeler için çok önemli ekonomik faaliyetlerdir. Bu lokomotif görevi gören yüksek kaliteli ürün sınıfındaki coğrafi ürünler o bölgenin kültürel değerleri ile birleşerek nihai pazardaki tüketiciler üzerinde çok yüksek düzeyde marka değerine ve marka bilinirliğine sahip olurlar. Bu yüksek marka bilinirliği o ürünün hem fiyatındaki yükseliş ile daha kârlı satış getirisi sağlarken hem de o ürünün ihracat pazarlama faaliyetleri ile dış pazarlarda farklı pazarlar yakalama şansını doğurur.

Coğrafi işaret taşıyan ürünlerin tüketiciler tarafından tercih edilmesinde güven ve yöresel kültür kavramlarının yaratmış olduğu farklılık tüketicilerin satın alma davranışlarında ayrıcalık yaratmaktadır. Ancak, ülkemizde coğrafi işaret potansiyeli taşıyan ürünlerin bilhassa ihracat pazarlamasında çok fazla yer almadığı ve mevcut yerel markaların coğrafi işaret taşıyan ürünleri marka stratejilerine tam olarak entegre edemedikleri görülmektedir. Bu durum ürünlerin markalaşmasına engel olmanın yanı sıra ihracat pazarlamasının da istenilen düzeyde oluşmamasına yol açmaktadır. Birçok dünya markasına bakıldığında ürettikleri ürünlerdeki coğrafi işaret potansiyeli taşıyan ürünleri ön plana çıkararak bunları başarılı bir pazarlama stratejisi olarak kullandıkları görülmektedir. Özellikle ihracat pazarlamasındaki marka stratejilerinin geliştirilebilmesi için markalaşma sürecinin sistematize edilmesi ve tanıtım faaliyetlerine yeterli önemin verilmesi gerekmektedir (Şahin, 2013).

Bu olanağın değerlendirilebilmesi için coğrafi işarete konu olan ürünlerin en kısa zamanda AB tarafından tescil edilmesi son derecede önemlidir. Bunun yanında belirli bir bölgede üretilen ürünlerin üretimlerinin desteklenmesi ve üreticileri coğrafi işaretler konusunda bilinçlendirici faaliyetlerin düzenlenmesi istihdam ve gelir artışı sağlanması, pazarlarda uzun vadeli yer edinme olanağının yakalanması ve ürünlerin tanıtılması bakımından oldukça önemlidir. Yakın geçmişe kadar ülkemizde pek bilinmeyen coğrafi işaret adı ve ürün standardı, Avrupa Birliği uyum süreci ile ticaret hayatımıza girmiştir. Ancak, Avrupa Birliği’nin coğrafi işaretlere bakış açısı sadece tarımsal ürünlerle ilgilidir. Burada Avrupa Birliği, haksız rekabetin önüne geçmek, yüksek kalitede ürün standardı oluşturmak, tarımsal ürün desenini arttırmak ve ürünler hakkında tüketicileri bilgilendirmek gibi bir dizi amaçları içermektedir.

Türk Patent Enstitüsü verilerine göre ülkemizde 315 adet ürünün coğrafi işaret tescil işlemi yapılmıştır. Bu ürünlerin büyük bir çoğunluğunun tarımsal ürünlerden ya da kaynağını tarımdan alan ürünlerden oluştuğu görülmektedir. Avrupa Birliği tarafından tescil almış sadece 3 ürünümüz (Antep Baklavası, Aydın İnciri ve Malatya Kayısı) bulunmaktadır. Verilecek desteklerle coğrafi işaret standardının oluşturulması dış ticaretimizde en fazla paya sahip Avrupa Birliği ülkeleri ile ticari ilişkilerimizi daha da geliştirecektir. Coğrafi işaretli ürünlerin ihracata konu olabilmesi için ihracat yapılacak bölgelerdeki beklentilere ve ürün standartlarına yüksek oranda uyması gerekmektedir. Bir ürünün uluslararası ticarete tercih edilmesinin en önemli nedenleri, ürünün o coğrafyada bulunmaması ya da istenilen kalite düzeyinde olmamasıdır.

Coğrafi işaret uygulaması, “yerelliğin dünya ile buluşması” sloganıyla yerel ve otantik ürünlerin korunarak gelecek nesillere bozulmadan aktarılması amacıyla alınan bir dizi yasal tedbir olarak tanımlanmıştır. Coğrafi işaretlerin alınmasının temel amacı, belirli bir coğrafi sınırlar içinde yetişen ürünlerin, üretim yöntemleri ve kalite standartlarının korunmasının sağlanmasıdır. Ayrıca, coğrafi işarete sahip ürünler yasalar ile de korunduğu için aynı isim altında taklitlerini üretmeye çalışanlar hakkında cezai işlemler uygulanır. Coğrafi işaretlerin temel ekonomik fonksiyonu, ürünün ilgili olduğu ünü korumaktır. Coğrafi işaret ilk olarak tüketicilerin tercihlerini yönlendirerek bu ürünlere olan talebi etkiler ve tüketicilerin o ürünü diğer ürünlerden ayırt etmesini sağlayarak ürüne bir kimlik kazandırır. Dolayısıyla bir ürünün coğrafi işaret tescili ile korunması insanların aldatılmasını engeller.

Küreselleşme bir yandan dünya çapında ürünlerin standardizasyonunu sağlayıp tüketici tercihlerini aynı yönde etkilerken, diğer taraftan hayatın her alanında yerel ve kültürel kimliklerin eksikliğini önüne geçilemez bir şekilde gözler önüne sermektedir. Bu durumun gıda sektöründeki karşılığı tüketicinin yerel ürünlere ve çeşitliliğe yönelmesidir. Homojenleşen yemek kültürüne tepki olarak doğan “fast food” kültürünün toplumsal hayat üzerindeki olumsuz etkilerini vurgulayan “slow food” hareketi bu durumun en göze çarpan örneğidir. Bu gelişmeler özellikle gelişmiş ülkelerde fiyat dışı faktörlerden (kalite, ün, imaj...) yararlanan rekabeti artırmakta, dolayısıyla üretim yerini, yöntemini ve kalitesini garanti eden, tüketicisine yerel kimlik ve kültür aktaran coğrafi işaretler önem kazanmaktadır (Tepe, 2008).

6. SONUÇ

Türkiye sahip olduğu olağanüstü zengin coğrafi işaretli ürün potansiyeli ile kendisine çok önemli ekonomik, sosyal ve kültürel kazanımlar sağlayabilecek ender ülkelerden birisidir. Bu potansiyelin değerlendirilmesi ise kurulacak ideal bir coğrafi işaret sistemi ile mümkündür. Coğrafi işaretler ile ürünlerin korunması gelişmekte olan ülkeler için potansiyel ekonomik kazançlar içermesine rağmen mevcut gelişmeler göstermektedir ki, Cİ koruması en çok gelişmiş Avrupa ülkelerine fayda sağlamaktadır. Çünkü Avrupa ülkeleri yasal altyapılarını kurarak birçok coğrafi işaret yaratmışlardır. Değişik iklim kuşaklarına, farklı kültürel miras ve beşeri sermayeye sahip olan Türkiye’nin çok büyük bir ürün çeşitliliğine sahip olmasına rağmen, korunan coğrafi işaret sayısının çok az olması büyük bir tezat oluşturmaktadır. Bunun nedenleri arasında üreticilerin coğrafi işaret koruması ile ilgili bilgilerinin az olması veya hiç olmaması, bu hakkın bireysel değil, kolektif bir hak olması gibi nedenler yatmaktadır.

Coğrafi işaret ile korunan ürünlerde büyük bir ihracat potansiyeli bulunmaktadır. İhracat potansiyelinin arttırılabilmesi ile kırsal bölgelere gelir transferi sağlanacaktır. Enflasyon, işsizlik, düzensiz gelir gibi problemler ile yaşayan kırsal kesime bu şekilde sınırlı da olsa bir kaynak aktarılması mümkün olabilecektir. Türkiye’ye özgü tarımsal ihraç ürünlerinin yurt dışında coğrafi işaret ile korunması buradan sağlanan gelirlerin uzun dönemde artmasını sağlayacaktır. Katma değeri yüksek ürünlerin ihracatı sadece ilgili yöre halkının gelirlerinin artması için değil, Türkiye’nin sürdürülebilir büyümesi için de bir kaynak sağlayacaktır. Patent ve telif hakları gibi yaratıcı faaliyetler sonucunda elde edilen korumalardan gelişmekte olan ülkelerin daha az faydalandıkları ve görece olarak bunların yaratılmasında dezavantajlara sahip oldukları düşünülürse, coğrafi işaret korumasının doğası gereği gelişmekte olan ülkelere avantajlar sağlayacağı ve bu yüzden gelişmekte olan ülkelerde teşvik edilmesi gerektiği söylenebilir.

Gelişmiş ülkeler uluslararası anlaşmalarla şarap ve alkollü içeceklerde tam anlamda bir koruma sağlamışlardır. Bu korumadan en fazla Fransa faydalanmaktadır. Şarap ve alkollü içecekler sağlanan korumanın diğer coğrafi işaretli ürünlere sağlanması ise engellenmektedir. Bu yüzden eşsiz bir coğrafi işaret potansiyeli olan Türkiye’nin sadece 3 ürünü AB tarafından tescil edilmiştir. Bu uygulamanın gerekçesi olarak rekabetin engelleneceği, bu ürünlerde ticaret kısıtlamalarının oluşması, tek haklarının daha da genişleyerek tüketici fiyatlarının artması gibi nedenler ileri sürülmektedir. Coğrafi işaret korumasının rekabeti engellediği iddiası tutarlı değildir. Bu nedenle uluslararası alanda bu hakların genişletilmesi, bu tarz ürünlere görece daha fazla sahip olan az gelişmiş veya gelişmekte olan ülkelere fayda sağlayacaktır. İhracatları hammaddeye dayanan bu ülkeler için yeni ve daha yüksek fiyattan ihracat imkânları doğacaktır. Avrupa Birliği’ne üye ülkeler coğrafi işaretlerine küresel anlamda etkin bir koruma sağlarken, bu korumanın gelişmekte olan ülkelere esirgenmesi, bu ülkelerin dış ticaretten potansiyel ekonomik kazançların sağlayamadığına işaret etmektedir.

Türkiye, coğrafi konum özelliklerinin sağladığı koşullara bağlı olarak coğrafi işaret potansiyeli yüksek bir ülkedir. Yüksek coğrafi işaret potansiyeline karşın Türkiye’de günümüze değin 315 ürün için coğrafi işaret

tescili sağlanmıştır. Bu sonuç, Türkiye’de coğrafi işaret kavramının henüz tam olarak bilinmediğini ve öneminin yeterince anlaşılmadığını göstermektedir. Dünyada birçok ülkenin sahip olmadığı bu potansiyel, Türkiye için büyük bir şans, büyük bir fırsat olup çok iyi değerlendirilmesi gerekmektedir. Bu da ancak etkin bir Coğrafi işaret sisteminin kurulması ile mümkündür. Ancak Türkiye’de coğrafi işaret konusuna gereken önemin verildiğini söylemek mümkün değildir. Bunun temel nedeni konunun uzun süre yeterince anlaşılamamış olması ve uygulamadaki sorunlardır.

Coğrafi işaret sistemi; tescil, yönetim ve denetimden oluşan bir sistemdir. Sistemin başarısı bu üç unsurun uyumlu ve başarılı çalışmasına bağlıdır. Tescil sadece bir başlangıç olup ürüne bir katma değer sağlamaktadır. Ancak kalitenin ve katma değerın sürdürülebilmesi etkin bir yönetim ve denetimin varlığına bağlıdır. Nitekim yönetim boşluğu nedeniyle olumsuz gelişmeler yaşanmakta ve iç denetimlerde yetersiz kalmaktadır. Denetimsiz bir coğrafi işaret sistemi düşünülemez. Çünkü sisteme meşruiyetini veren denetimdir. Fransızların 14. yüzyıldan beri korunan ünlü Roquefort peyniri yılda ortalama 400 denetimden geçmektedir. Ülkemizde de üretim, depolama ve satış aşamalarında yapılması gereken dış denetimleri gerçekleştirecek AB standartlarına göre akredite olmuş bağımsız, tarafsız ve donanımlı özel denetim kuruluşlarının ivedilikle yaşama geçirilmesi gerekmektedir.

Bu çalışmada kamuoyu ve akademinin çok az aşına olduğu coğrafi işaret konusu tanıtılmaya çalışılmış, coğrafi işaretler ve ekonomik etkileri incelenmiş, ancak veri yetersizliği dolayısıyla daha detaylı bir analiz yapılamamıştır. Coğrafi işaret ile korunan ürünler ile ilgili fiyat, satış rakamları, istihdam düzeyi, ihracat rakamları, hammadde fiyatları gibi detaylı bilgiler koruma öncesi ve sonrasında karşılaştırılarak, kâr marjının artıp artmadığı, ihracat yapılıp yapılmadığı gibi konular incelenebilir.

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State Support for Social Entrepreneurship in Bulgaria: Some Thoughts on the Adequacy of Existing Regulations

Ivaylo Ivanov¹

Emil Kotsev²

¹ University of Ruse, ikivanov@uni-ruse.bg, ORCID: 0000-0002-8600-7398

² University of Ruse, ekotsev@uni-ruse.bg, ORCID: 0000-0001-6848-3051

Abstract: Globally the institutional environment is rapidly changing and research findings become obsolete faster than before. Bulgaria is no exception to this process. The limited number of existing studies in social entrepreneurship (SE) are done before or shortly after the adoption of the Law on enterprises of the social and solidarity economy (LESSE) in 2019 and do not have a chance to observe and analyze the result of its implementation. The paper aims to fill this gap and shed some light upon the adequacy of the existing regulations, regarding SE development in Bulgaria. It identifies some problem areas in the legislation and offers alternatives for solving them. The study is based on a qualitative approach within a descriptive research strategy. Data is collected through the following methods: content analysis of government documents and statistical data, semi-structured interviews and analysis of good SE practices in Bulgaria. The findings indicate that the investments made so far in support of social entrepreneurship are not sufficient to build sustainable business models. There is a need for accessible and logically diverse tools for financing start-up and developing social enterprises, such as project financing. Along with this, there is a need for the introduction of accelerator programs and investment funds for social impact.

Keywords: Social entrepreneurship, state support, social enterprise.

1. INTRODUCTION

Nowadays many scholars, practitioners and policy planners focus their attention on social entrepreneurship (SE), influenced by the increasing recognition of social purpose organizations and their impact on social value creation (Bacq & Janssen, 2011; Lurtz & Kreutzer, 2017). As a result, it is studied from different angles. Some researchers view it as a corporate social responsibility activity (Biggs et al, 2010) or as a tool for achievement of environmental and social goals (Rahdari et al., 2016; Littlewood & Holt, 2018), while others describe it as a process, operated by government and non-profit organizations with business principles (Dawson & Daniel, 2010; Stecker, 2014).

Although studies in SE have been examined in different aspects and sectors, the role of state government in social entrepreneurship research has not been satisfactorily discussed (Bozhikin et al., 2019). There is no doubt that state support is essential for encouraging the formation of social enterprises and developing SE (Stephan et al., 2015). However, there are only limited number of studies that examine the role of SE state regulations. Among them we can mention the work of Yoon & Kim (2016), concerning the policy of Korean government for improving SE competitiveness and the comparative survey of Borges Ladeira & Vier Machado (2013), presenting state policies for SE promotion in the UK, Hong Kong, Denmark and Brazil.

There are some attempts to study state support for SE in Eastern Europe, as well. Scholars from Romania (Badulescu et al., 2013), Ukraine (Halunko et al., 2018) and Litva (Greblikaitė, 2012) recommend specific policies to their governments. Russian scholars are not lagging behind. According to Umnov et al. (2018), the institutional environment in Russia supports SE. Bekmansurov et al. (2019) uphold this statement and make a comparative analysis of support measures in Russia and Western countries, while Dolgorukova et al. (2019) conclude that in order to promote the development of social business initiatives, the actions of Russian government should have more focus on local and regional level.

Globally the institutional environment is rapidly changing and research findings become obsolete faster than before. Bulgaria is no exception to this process. The limited number of studies available in this research area are done before (e.g. Krastev, 2018) or shortly after (Terziev & Georgiev, 2019) the

adoption of the Law on enterprises of the social and solidarity economy (LESSE) in 2019 and do not have the opportunity to observe and analyze the result of its implementation.

The paper aims to fill this gap and shed some light upon the adequacy of the existing regulations, regarding SE development in Bulgaria. It identifies some problem areas in the legislation and offers alternatives for solving them.

The research philosophy of this study adopts an inductive content analysis perspective. The study is based on a qualitative approach within a descriptive research strategy. Data is collected through the following methods:

- Analysis of 38 publicly available documents, regarding national policies, legislation and programs, current as of March 31, 2021.
- Analysis of statistical data from the Register of Social Enterprises, relevant to the research topic and published for free access on the website of the Ministry of Labor and Social Policy.
- Semi-structured interviews and public discussions related to the topic of the survey, conducted in the period November 2020 - March 2021.
- analysis of good SE practices in Bulgaria.

The paper is organized in six sections. The next section presents the forms and types of social enterprises according to Bulgarian legislation. The third section explores the opportunities for registration of social enterprises. The fourth section is dedicated to the taxation and tax relief of social enterprises, while the fifth discusses state aid problems and other challenges, faced by social entrepreneurs. Finally, main conclusions and future research directions are outlined.

2. FORMS AND TYPES OF SOCIAL ENTERPRISES

2.1. Organizational and legal forms for creating a social enterprise in Bulgaria

In its resolution the European Parliament outlines the essential features of “social enterprises”, and the Member States have the freedom to further develop and specify these features in accordance with their local legislation, historical development and traditions in the field of the social economy.

In this context, for Bulgaria *social is the enterprise that combines entrepreneurial activity with a social goal and achieves social impact*.

There are also traditional industrial enterprises that adopt and implement their social responsibility programs, but this does not place them among social enterprises (Urbano et al, 2010).

The Law on enterprises of the social and solidarity economy does not regulate a special legal organizational form under which the social enterprise must be registered. Therefore, it can be differentiated into any of the traditionally known legal forms for an enterprise – sole trader, commercial company, non-profit legal entity (NPLE), which carries out additional business activities related to its mission or as a cooperative. With regard to non-profit organizations, the Law on enterprises of the social and solidarity economy¹ allows them to be designated to carry out activities for private or public benefit, in accordance with the requirements of the Law on Non-Profit Legal Entities (LNPLE)².

The practice has established several legal and organizational forms as the most preferred for the formation and development of social entrepreneurship. These are:

¹ Law on the enterprises of the social and solidarity economy, published in the State gazette, issue 91 from 02 November 2018. In force from 02.05.2019.

² Law on non-profit organizations, published in the State gazette, issue 81 on 06 October 2000. In force from 01.01.2001

- A NPLE (association or foundation), that performs additional and mission-related business activity.
- A commercial company, which is owned by a NPLE and through which its additional economic activity is separated.
- A commercial company that has been registered as a specialized enterprise for people with disabilities.
- A cooperative that has been registered as a cooperative for people with disabilities.

There is no obstacle for a social enterprise to be registered as a traditional commercial company and not to be registered as a specialized enterprise. In these cases, however, it should be guaranteed according to the internal organizational documents of this company that it develops its economic activity by achieving a lasting socially measurable effect (Bedi & Yadav, 2019; Pless, 2012; Santos, 2012) and is managed transparently.

2.3. Types of social enterprises

Current studies focus on specific aspects of social enterprises (Phillips et al, 2015; Dufays & Huybrechts, 2014; Kraus et al, 2014; Lee, Battilana, & Wang, 2014) or provide a broad overview of social entrepreneurship research as an academic subject of research (Hota et al, 2019; Sassmannshausen & Volkmann, 2018; Choi & Majumdar, 2014). In this line of thought, analyzing only two annual observations on the Law on enterprises of the social and solidarity economy and its impact, we consider it necessary to accumulate empirical material, which would be the basis for more in-depth conclusions and proposals for possible legal changes. In particular, the Law provides two categories of social enterprises (class A and class A+) according to the scale of their activity or the characteristics of the staff (how many and what people are employed in it, what income it realizes and reinvests in achieving the socially measurable effect).

A class A social enterprise must meet the following criteria:

1. It carries out social activity that produces social added value, determined according to the Methodology for determining the social added value³ and
2. It is managed transparently with the participation of the members, workers or employees in making decisions according to the founding contract, statute or other constituent documents, via a procedure,
3. When at least one of the following requirements is present:
 - More than 50% and not less than BGN 7500 of the positive accounting financial result of the enterprise after taxation for the last reporting period is spent for social activity or purpose, or
 - Not less than 30% and not less than three persons from the employees in the enterprise are from the vulnerable groups listed in the law.

A class A+ social enterprise must meet the following criteria:

1. It meets the conditions for registration of a social enterprise class A **and**
2. It meets at least one of the following additional conditions:
 - The social added value is realized entirely within the administrative boundaries of municipalities, which for the previous year have unemployment rates equal to or higher than the national average compared to the available statistical data as of the date of submission of the application for entry in the register;
 - The positive accounting financial result of the enterprise after taxation is spent more than 50 percent and not less than BGN 75, 000 for social activities;
 - At least 30 of the employees in the enterprise are persons from the vulnerable groups specified in the law and have worked without interruption in the enterprise during the last 6 months.

³ The methodology is published on the following link: <https://seconomy.mlsp.government.bg/upload/docs/2019-05//Metodika.pdf>

3. REGISTRATION OF A SOCIAL ENTERPRISE

The Law on enterprises of the social and solidarity economy provides for the possibility for social enterprises that meet the criteria for Class A or A+ to be entered in the Register of Social Enterprises⁴. The conditions and the order are defined in the law and in the regulations for its application (article 10 and article 11 of the PCAI and article 2- article 16 of the Regulations for implementation of the PCAI⁵).

The register is maintained by the Ministry of Labor and Social Policy (MLSP). This entry is optional. Even if an enterprise meets the characteristics specified in the law, it is not obliged to register as such in order to develop its activity. The registration is related to access to special incentive measures and programs aimed at social enterprises.

The registration as a social enterprise requires the submission of an application form for the respective type of social enterprise (class A or class A+) by the representative to the MLSP. The application must be accompanied by documents certifying that the undertaking meets the conditions for the relevant class for which it is applying.

The following shall be attached to the application for registration in class A:

- A form certifying the social added value produced by the enterprise – which describes in detail the activity of the enterprise aimed at achieving its social goal;
- Development document of the enterprise (memorandum of association, articles of association, partnership agreement or others), which includes a procedure for transparent management with the participation of the members, workers or employees in the decision-making;
- The last annual financial report with a positive financial result, report for the last reporting period, as well as explanatory information about the funds spent by types of expenses for the regulated activity and their connection with the goals and programs of the organization;
- The three names and PINs of the persons from vulnerable groups, who are part of the staff of the enterprise, are indicated.
- The following documents shall be submitted to prove that the relevant percentage of staff meets the requirements for the relevant vulnerable group indicated in the application for registration:
 - Document, which is issued by the persons undergoing the treatment or psycho-social rehabilitation;
 - A copy of a certificate that the person has received protection under the Law on Asylum and Refugees⁶;
 - A copy of an order for the use of a service as a person – a victim of human trafficking under the Law on combating trafficking of human beings⁷;
 - A copy of an order for the use of a service as a person – a victim of violence within the meaning of the Law on protection from domestic violence⁸;
 - Information for the average number of employees of the enterprise.

The same set of documents as for class A is attached to the application for registration as a social enterprise class A+, but also a declaration certifying that the employees have not interrupted their work in the enterprise for at least the previous 6 months.

⁴ <https://secprod.mlsp.government.bg/?c=24>

⁵ Regulation Rules, Adopted by Ministry Act №115 from 13.05.1919r. Published in the State gazette, issue 40 from 17 May 2019

⁶ Law on Refugees; Published in the State gazette, issue 54 from 31 May 2002. In force from 01.12.2002

⁷ Law on Combating the traffic of people; Published in the State gazette, issue 46 from 20 May 2003. In force from 23.01.2004 r

⁸ Law on Protection from Domestic Violence (Published in the State gazette, issue 102 from 2009. In force from 22.12.2009)

The Ministry of Labor and Social Policy through its specialized site for social economy⁹ provides up-to-date statistics on registered social enterprises. An interactive map has been published¹⁰, which provides up-to-date information by cities on the number of currently registered social enterprises and their legal form. The number of social enterprises in Bulgaria is 2717. The number of registered social enterprises¹¹ is 33, and in percentage terms – only 0,012% of all Bulgarian enterprises. Forty-two refusals to register as a social enterprise were issued¹².

4. TAX REGIME AND TAXATION OF THE SOCIAL ENTERPRISE

The tax regime of the social enterprises depends on the form in which they are organized (Petrova et al., 2006; Lakicevic, 2002). The following tax issues are discussed below, that are common to the taxation of the economic activity, regardless of the legal form of the person who performs it. The specifics and differences are mainly in the field of tax relief, as the legislation provides for separate tax preferences for different legal organizational forms, but along with them there are general ones that are applicable to all social enterprises, regardless of their legal organizational form. This section presents first the general tax issues applicable to all social enterprises, and then the special tax reliefs provided for the individual legal forms.

4.1. Taxes that are relevant to the activities of social enterprises, regardless of their legal form

- Corporate tax: a corporate tax is due on the profit realized in carrying out economic activity, as well as on renting one's own movable and/or immovable property. The tax rate is 10% on the profit for the respective tax year.
- Cost tax: it is of two types: a tax on social costs (for example, on social costs incurred by a social enterprise as an employer in relation to the workers or employees) and a tax on the representation costs. The tax rate in both cases is 10%.
- Withholding tax: Withholding tax is a final tax, which refers to the realized income from the implementation of the so-called indirect economic activity, i.e. when the social enterprise is separated into a separate company and the non-profit organization receives dividends or liquidation shares for its participation in it. The tax rate is 5%.
- Value added tax: The obligation to charge VAT¹³ applies to entities engaged in independent economic activity.

4.2. Tax reliefs and preferences that are relevant to the activities of social enterprises, regardless of their legal form

- Tax relief for donations received from social enterprises registered in the Register of Social Enterprises at the Ministry of Labor and Social Policy: The Corporate Income Tax Act provides for the

⁹ <https://seconomy.mlsp.government.bg/>

¹⁰ <https://seconomy.mlsp.government.bg/db/bg/se-districts-map>

¹¹ Toward 15.07.2021 from source: <https://secprod.mlsp.government.bg/index.php?section=HOME&a=16>

¹² Shared data during an interview of the team of the Directorate "Life Standard, Demographic Policy and Social Investments" at the Ministry of Labor and Social Policy at the conference "Opportunities – work skills – employment – dignified life", which was held online on 26 March 2021 and was organized by the Bulgarian center for non-profit law, Foundation "Maria's World", Foundation "Social Future" and Caritas Sofia in partnership with the Ministry of Labor and Social Policy.

¹³ Law on the Value Added Tax. Published in the State gazette, issue 63 from 04 August 2006. In force from 01.01.2007

recognition for tax purposes of accounting expenses for donations amounting to 10% of the company's accounting profit, provide the donation (donor), provided that the social enterprise recipient of the donation uses it to carry out their social activities and/or to achieve their social goals.

➤ Tax relief for donations made by social enterprises for the benefit of certain vulnerable groups: When the social enterprise donates goods and/or services for the benefit of people with disabilities, including technical means for them, for the socially disadvantaged, for children with disabilities or without parents, for drug addicts for their treatment, the Corporate Income Tax Act allows for tax purposes to recognize the accounting expenses for these donations in the amount of 10% of the accounting profit.

➤ Tax relief for employers of the permanently unemployed: the Corporate Income Tax Act provides for a specific tax relief for employers who employ the permanently unemployed for more than 12 consecutive months.

➤ Tax relief for scholarships for education provided by social enterprises for the benefit of pupils or students: it is expressed in the recognition for tax purposes of the accounting expenses for an established and granted scholarship to pupils acquiring secondary education (if they are in the last two years of education), or to students in a Member-State of the European Union or in another country which is a party to the Agreement on the European Economic Area (if they are in the last two years of study). The pupils/students must be under 25 years of age and the profession of the scholarship holder must be applied in the activity of the employer, who in turn undertakes to hire them after completing the respective education, for a period of not less than the period for which the scholarship was awarded.

➤ Exemption from value added tax (VAT) of certain transactions, regardless of whether their supplier (a social enterprise) is registered for VAT – the so-called “exempt supplies”.

➤ Incentives for employers of people with disabilities: the Employment Promotion Act and the Law on People with Disabilities provide specific preferences for employers of people with disabilities, generally expressed in the possibility of receiving funds from the national budget to cover a percentage of due social and health insurance for employees with disabilities.

➤ Incentive measure for employers to purchase goods and services from social enterprises: As part of the incentive measures for the social enterprises, which are registered in the Register of the social enterprises, the possibility is provided for employers to be released from the obligation to provide certain jobs from their staffing for appointment of people with permanent disabilities by purchasing goods or services from social enterprises class A or class A+. The condition is that the monthly amount of funds for the purchase of goods or for the use of services is more than twice the monthly minimum wage in the country for each unoccupied job for a person with permanent disability, until the quota is fulfilled.

4.3.Special tax relief for social enterprises registered as non-profit organizations

➤ Relief for corporate donors of non-profit organizations in public benefit: The Corporate Income Tax Act provides for recognition for tax purposes of accounting expenses for donations amounting to 10% of the accounting profit of the organization that provided the donation.

➤ Relief for individual donors of non-profit organizations in public benefit: when the donor is an individual, the Law on Personal Income Tax provides for recognition for tax purposes¹⁴ up to 5% of the value of the donation.

➤ Exemption from local taxation of donations of such donations received and provided or other grants from non-profit organizations in public benefit: The Law on Local Taxes and Fees provides for donations received and provided by social enterprises in the form of non-profit organizations in public benefit to be exempt from local tax for donation.

¹⁴ Law on Income Taxation of the individuals. Published in the State gazette, issue 95 from 24 November 2006. In force from 01.01.2007.

4.4. Special tax relief for specialized enterprises and cooperatives of people with disabilities

- Assignment of corporate tax due: The Corporate Income Tax Act allows the corporate tax due by specialized enterprises and cooperatives of people with disabilities, the corporation tax to be remitted to them. This is permissible when the transferred tax is spent entirely on the integration of people with disabilities or on the maintenance and creation of jobs for impaired people in the next two years after the year for which the transfer is used.
- Relief for corporate donors of specialized enterprises and cooperatives of people with disabilities: the Corporate Income Tax Act allows for tax purposes to recognize the accounting expenses for donations in the amount of 10% of the accounting profit of the organization that provided the donation.
- Relief for individual donors of specialized enterprises and cooperatives of people with disabilities: when the donor is an individual, the Law on Personal Income Tax provides for recognition for tax purposes up to 5% of the value of the donation.

4.5. Tax reliefs for donors of social enterprises according to their specific economic activity

- Relief for corporate donors of social enterprises registered as medical institutions or as providers of social services or as nurseries, kindergartens, schools, cultural institutes in the amount of 10 percent of the accounting profit of the organization that has provided the donation.
- Relief for individual donors of social enterprises registered as medical institutions or as providers of social services or as nurseries, kindergartens, schools, cultural institutes or community centers up to 5% of the value of the donation.
- Exemption from local taxation of donations received from registered providers of social services of residential type, medical institutions, and community centers: the Law on Local Taxes and Fees¹⁵ provides for donations received from social enterprises that are registered for any of these activities are exempt from taxation with local donation tax.

5. DISCUSSION

5.1. On state aid to social enterprises

The State Aid Act¹⁶ defines as such any aid falling within the scope of Article 107, paragraph 1 of the Treaty on the Functioning of the European Union, Consolidated text of the Treaty on the Functioning of the European Union¹⁷ provided by the state or by the municipality, or at the expense of state or municipal resources, directly or through other entities, in any form, which distorts or threatens to distort the free competition by favoring certain undertakings, the production or the trade of certain goods or the provision of certain services in so far as the trade between the Member States of the European Union is affected". Free competition and the principles for guaranteeing it are relevant to the single economic market in the European Union and apply to all economic activities.

According to the practice of the Ministry of Finance, which is the state institution in Bulgaria responsible for the proper implementation of the state aid regime for the country, in order to make a more precise and correct assessment of how free state funds would be used for economic activities and accordingly, state aid rules should apply to them, it is necessary to have a preliminary market analysis or otherwise it has been established that *there is no market* for the activities for which the funds will be used. A similar

¹⁵ Law on Local Taxes and Fees. Published in the State gazette, issue 117 from 10 December 1997 . In force from 01.01.1998.

¹⁶ Law on State Support. Published in the State gazette, issue № 85 from 24 October 2017. In force from 28.10.2017.

¹⁷ Consolidated Text of the Treaty for the Functioning of the European Union 12012E/TXT-EN-EUR-Lex-EUR-Lex Published in the State gazette, issue 326 from 26 October 2012 eulaw.egov.bg

preliminary analysis should be made with regard to the results of these activities and it should be certain that these results *are not intended for market exchange* (because otherwise the aid will distort the principle of the free competition). In this sense, any activity carried out with a grant of public funding, regardless of the method of its provision, in which the results are intended to be freely, free of charge and publicly available to anyone interested in them, should be considered non-economic and, accordingly – funding for it not to fall under the state aid regime initially.

The commitment to perform such analyses *in advance* still at the planning stage of the grant with public funds have different state institutions, which in this particular case are operators of state aid under the meaning of the State Aid Act. This is necessary in order to achieve the correct application of the state aid regime *in each specific case*.

There is a need to fully improve the application practice in the state aid regime, not only with regard to the financing of social enterprises, but also with regard to the distribution of grants in each sector, regardless of the legal form of the final recipient. The operators of state aid – variable state institutions that plan and allocate funds should have accumulated the necessary knowledge and skills after two programming periods of operational programs (which are the largest source of public grant). They should have the necessary tools at their disposal, by which, in a correct and non-detrimental manner to potential recipients of funding, they should make such a preliminary analysis of whether a scheme falls within the definition of state aid at all and, if so – whether to apply the *de minimis* thresholds or it is a priority of the relevant sector policy and responsible state body to initiate a procedure before the European Commission for exemption of the respective scheme from the state aid regime.

Taking into account the importance of the activity of the social enterprises, a higher threshold of minimum state aid for gratuitous financing with public funds is envisaged, aiming to support the activity of social enterprises. According to the package of measures adopted by the European Commission in 2011, a higher threshold for state aid is envisaged for Services of General Economic Interest. On 20th December 2011, the European Commission adopted a new package of Services of General Economic Interest providing for a higher threshold for state aid related to such services and taking into account the fact that social enterprises are very often providers exactly of such services. The minimum state aid threshold provided for financial support to providers of such services is EUR 500, 000 for the recipient over a three-year period, rather than the “standard” threshold of EUR 200, 000 for the same period (Pesaresi et al, 2014).

It is noteworthy that these opportunities are not used to the maximum by the state institutions in Bulgaria, which distribute grants and support for social enterprises. The Human Resources Development Program (HRDP), which was the main funding program for the activities of the social enterprises in both previous programming periods, applied as a general rule the low threshold of EUR 200, 000 to all beneficiaries, without any prior in-depth and qualitative analysis of the extent to which the scheme is aimed at supporting the economic or non-economic activity of the social enterprise and the extent to which it is related to services of general economic interest (Shabani et al, 2014).

Similar problems also exist in the provision of grants to enterprises of the social and solidarity economy on other legal grounds. For example, the state aid intended to support the activities of the social enterprises should be analyzed in advance by the state aid operator and in certain cases may be completely excluded from the scope of the state aid scheme and therefore not justified for the application of the minimum aid thresholds, as special programs aimed at supporting the development of social enterprises and strengthening their capacity may fall into this direction, and this exemption would be important because the policy is aimed at ecosystem development.

Also, in this direction would fall programs and initiatives aimed at increasing the competitiveness of the social enterprises, their production capacity, etc. Such are all legislative measures that aim to directly create an advantage for social enterprises on the market or which subsidize the costs of wages and social security of people employed in social enterprises (in the Law on People with Disabilities, in the Public Procurement Act, in the Employment Promotion Act). This group will also include schemes for encouraging the start-up and development of entrepreneurial activity as a social enterprise, which are mainly financed under the Operational Programme "Innovation and Competitiveness" (OPIC). The important thing in each of these cases is that the state aid operators have two lines of conduct at their

disposal (either to set a higher threshold of minimum state aid for social enterprises under European law or to go through a procedure for exemption from the state aid scheme), the choice between which should be dictated by the objectives pursued by the individual measures and the extent to which those objectives contribute to the results pursued by the relevant policies.

Based on the above analysis of the current legislation in the field of state aid and the practice gained so far in its implementation, the following main problems can be outlined:

- Often the purpose of state aid is only generally determined by the type of its recipient and not by the type of activities for which it will be used. This leads to a general definition of any public funding, which is received by a social enterprise as state aid, simply because they are “enterprises”.
- State aid operators do not apply to the maximum the admissible higher threshold of minimum state aid with public support of social enterprises in the part of their economic activity.
- State aid operators do not make maximum use of the procedures provided for in the European legislation to assess the compatibility of public funding for social enterprises with the state aid regime and, accordingly – to authorize it.

5.2. On the challenges faced by Bulgarian social enterprises

Social entrepreneurship is one of the modern policies at European level, which addresses significant social problems, but how well do we know its diverse nature? Entrepreneurs in the social and solidarity industry differ from those who pursue purely commercial goals and apply corporate social responsibility, with the majority placed somewhere in the middle, where both social and commercial goals are integrated (Estrin et al, 2013). A number of authors accept social entrepreneurs as hybrids and social enterprises as a subspecies of traditional entrepreneurship. The social sciences literature usually explains hybridity as a combination of characteristics on a scale between two opposite poles (Brozek, 2009), while hybridity in the context of social entrepreneurship in management literature has been used to describe the evolution of the new institutional forms that simultaneously pursue social and economic goals. The main difference between the traditional entrepreneurship and the social entrepreneurship lies in the business priority of the entrepreneurship (Dimova & Kusev, 2003). The management of the social enterprises tends to prioritize social goals over commercial ones (Murphy & Coombes, 2008). The social entrepreneurship places a higher priority on promoting social value rather than limiting itself to achieving profit (Zahra et al, 2009; Mair & Marti, 2006). At the same time, some researchers claim that this is advertising. Entrepreneurs are also increasingly recognizing social responsibility as their ethical obligation (Van de Ven et al, 2007; Garriga & Mele, 2004).

In the past programming period, a lot of funds were invested in Bulgaria in support of the social entrepreneurship, but the data show that this is not enough to build sustainable business models that continue to exist beyond the initial project funding. Next, the low number of social enterprises registered in the MLSP shows that the criteria are too high for a larger number of organizations to be registered. Given these two findings of the analysis, the following main observations can be drawn:

1. The current Law on Enterprises of the Social and Solidarity Economy for two years of implementation failed to encourage the registration of a larger group of social enterprises in the official register in order to make them more visible and to focus the distribution of public support for the sector, which was among the main reasons for its adoption. Given the current data up to now, we can look for the reasons for this in the discrepancy between the legal criteria and the current level of development of the existing good practices of social enterprises on the one hand, and on the other hand – in the lack of effective support measures that actually unleash the potential of start-up social enterprises.
2. There is a lack of accessible and diverse logical tools for financing start-up and developing social enterprises. Project financing is an appropriate tool for building and initial testing of innovative business models, but it cannot ensure the sustainability of the economic activity in the medium and long term. After the initial phase of developing the business idea, currently in Bulgaria there is only one type of investment instrument (microcredit with shared risk), but it turns out to be unpopular and unrecognized

among the community of social enterprises. In Bulgaria there are no investment funds for social impact or instruments to combine different types of investment and the like.

3. Although gaining popularity, social enterprises and their social impact are still not sufficiently recognized by the general public. There is a lack of comprehensive and long-term communication campaigns to saturate the public space with information, success stories, good practices to make these small organizations more accessible and visible to people. This partly determines the relatively low demand and consumption of their products beyond the communities that directly support them.

4. At present, the policies for the promotion of the social entrepreneurship are mainly aimed at those entered in the Register of Social Enterprises. So far, no support is provided for other participants in the social-entrepreneurial ecosystem, such as accelerator programs and partnerships with socially responsible businesses.

5. There is currently no systematic approach to monitoring the development of the sector, data collection and data analysis. Addressing this shortcoming would help to quickly adapt policies and instruments to support the social entrepreneurship, which is essential given the dynamic environment in which they exist.

6. There is a lack of easily accessible and practically targeted specialized educational programs for qualification and retraining, which should focus on building professionals in the field of management of social enterprises. The social enterprises are micro-enterprises and they work with small teams (on average about 2 people), which, however, have to cover various topics, such as expertise and others. Finding such specialists and retaining them is a huge challenge in the development of the sector.

6. CONCLUSION

This paper is based on a study of the organizational and legal framework of the social entrepreneurship. It outlines the challenges to SE development and suggests some ideas how to deal them. The current substantive law fails to encourage the registration of many social enterprises in the official register of the MLSP in order to make them more visible and to focus the distribution of public support for the sector. There is a lack of accessible and logically diverse instruments for financing social enterprises, as well as funds for support for emerging social enterprises, such as accelerator programs and investment funds with shared risk, etc. In addition, there is no systematic approach to monitoring the development of the sector, data collection and analysis, which would help the rapid adaptation of the policies and the instruments to support the social entrepreneurship.

However, the study is not without limitations. Taking into account the dynamic environment in which social entrepreneurship exists, the study is relevant only at the time of writing this paper and does not claim to be representative and complete. In addition, a more in-depth analysis of possible approaches to meeting and overcoming the challenges presented is needed. Finally, our study cannot be generalized to other cases because our findings are based on the Bulgarian context. Future researchers can enhance our understanding of the relationship between social enterprises and local governments and contribute to building a more complicated cross-national database.

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Burnout of the Teaching Staff in the Higher Education Institutions and it's Influence on the Teaching Process

Julija Mironova¹

Biruta Sloka²

¹ ISMA, Julija.Mironova@isma.lv, ORCID: <https://orcid.org/0000-0002-3090-6220>

² University of Latvia, Biruta.Sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

Abstract: In recent years, the burnout syndrome has been widely discussed and is one of the influencing factors on the study process at institutions of higher education. Research results confirm that employees are facing major socioeconomic challenges and people are working under high pressure in daily life and workplace which is becoming more and more important in the situation of pandemic the globe is facing in 2020 and 2021 with serious consequences in higher education.

Aim of this study is to analyze different scientific findings on burnout in higher education and it's influence on teaching process. Research methods: scientific publications and previous conducted research studies and suggestion of empirical research methods: expert survey, survey of teaching staff in higher education institutions.

Conclusions: Teachers are working under the different degrees of occupational stresses what comes from work intensity, management of the organization, social environment, student pressure, family, economic situation etc. Among those factors, work intensity is a key influencing factor which leads to the job burnout. Stress has an impact on the teaching staff not depending on the experience. For the institution it is very important to improve workplace culture and mitigate stress, and that should be done not to the specific faculties, but to the whole institution.

It is crucial for Higher Education Institutions to understand the nature of burnout. Understanding would help management of the Higher Education Institutions to organize working process in order to prevent burnout among teaching staff.

Keywords: burnout, higher education, teaching staff.

1. Introduction

Job burnout emerged as an important concept in the 1970s, and it captured something very critical about people's experience with work. It continues to do so today, some 35 years since its introduction to psychological literature and to cultural discourse.

Teaching is one of the professions most associated with high level of stress. University lecturers are responsible for the acquisition of knowledge by students, for knowledge of future professionals in a specific industry and should bring their knowledge with responsibility, ethics and competence (Teles, et al., 2020).

Many teachers are finding that their feelings about themselves, their students, and their profession are more negative than they were initially. These teachers are susceptible to developing chronic feelings of emotional exhaustion and fatigue, negative attitudes toward their students, and a loss of feelings of accomplishment on the job. Maslach and Jackson (1981) have described people experiencing these feelings as suffering from "job burnout" (Schwab, et al., 1986).

Recent studies have shown significant correlation between teaching staff self-efficacy, resilience and burnout, where self-efficacy correlated positively with resilience and negatively with burnout (Galindo-Dominguez et al., 2020).

Education institutions should be considered as the dynamic, complex environments in order to understand the development of burnout in teaching profession (Pyhalto, et al., 2011).

For better understanding process of influence of the burnout over the staff and study process in Higher Education Institution, it is necessary to highlight the main concepts of burnout and understand it's nature. As burnout emerged as important concept at the end of the 20th century, during more than 30 years studies showed different points of view and analysed burnout and it's factors from the different

perspectives in many fields, and teaching is definitely not an exception, as one of the most stressful profession, with a great level of responsibilities, related to students and teaching community.

2. Burnout at the education institutions

In recent years, the burnout syndrome has been widely discussed and is one of the modern mental health problems. Employees are facing major socioeconomic challenges people are working under high pressure in daily life and workplace (Heinemann & Heinemann, 2017). Job burnout can be explained as psychological process, which consists of personal reactions, related to professional and personal experiences which was developed later also by other researchers (Schwaab, et al, 1986; Irandoost, et al, 2021).

One of the researchers, who studied burnout from the rise of the concept is Cristina Maslach. At the end of 20th Century, burnout syndrome emerged as crucial part of the everyday professional life. Maslach Burnout Inventory (MBI) is one of the most popular tools used to recognise the burnout. Maslach theory (Maslach & Jackson, 1997) of the burnout states that this psychological syndrome consists of three dimensions: emotional exhaustion (lack of energy), depersonalization (detachment from work and colleagues at work), and reduced personal accomplishment (feelings of inadequacy and inefficacy). Person is feeling increased emotional exhaustion, feels lack of emotional resources. Emotional exhaustion is the key aspect of the burnout syndrome.

The consequences of the burnout are potentially extremely serious to the many people involved in the group of society certain person interacts with - colleagues, clients, and the whole institution.

One of the most crucial findings is that burnout of the employees lead to the decrease of the service quality provided by the staff. Furthermore, burnout is correlative with exhaustion, insomnia, increased use of alcohol and drugs, marital and family problems (Maslach & Jackson, 1997).

Environmental factors are considered as main factors of burnout. High load, concerns about prestige and relationships lead to the dissatisfactions among teaching staff. Improving climate of the education institutions would lead to benefits for teaching staff and students (Kremer-Havon & Kurtz, 1985).

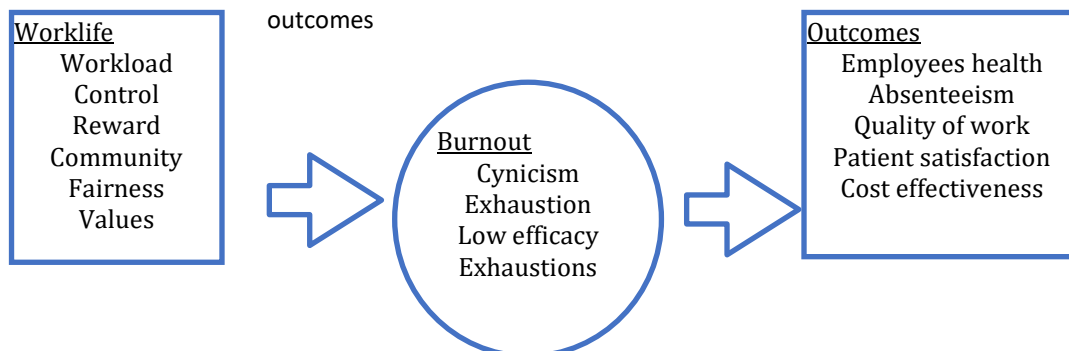
Burnout definitely can lead people to leave the job they are doing. But those, who decided to stay at the work and are having burnout, are experiencing lack of productivity and effectiveness at the workplace. As burnout is associated with the decreased job satisfaction, leads to the decreased commitment to the company.

One more crucial aspect of the burnout is relationships between the colleagues. If person is experiencing burnout, it can have negative impact on the colleagues, causing personal conflicts, what would lead to the less productivity by disrupting tasks they are doing at the moment.

Burnout has negative affect on the many fields of the life of the person, and personal life is not an exception.

Figure 1 shows the mediating role of burnout with its impact on personal and organisational outcomes.

Figure 1: The role of burnout in mediating the impact of work life on personal and organisational outcomes



Source: (Maslach & Leiter, 2000)

Six major elements were recognised as main risks factors of the rise of the burnout:

- Workload - qualitative and quantitative work overload, in the conditions where overload is usual job
- condition without any chance for rest and recovery. And opposite - sustainable workload, provides opportunity for the worker to improve existing skills and become more effective.
- Control - there is a link between lack of control and high levels of stress and burnout. However, if employee is able to influence the decisions in the company what affects it work, he would feel much more involved and appreciated in the company.
- Reward - if the recognitions and financial or social rewards are insufficient, risk of the burnout and people vulnerability to it becomes higher, as it is closely associated with feeling and inefficacy.
- Community - relationships between the colleagues with the lack of support and trust, with unsolved conflicts leads to the higher risk of the burnout. And the opposite - well settled professional relationships between the colleagues with great support would lead to the better experience of the job engagement.
- Fairness - decisions at work considered and fair and equitable. Cynicism and anger can arise when employees feel that the way they are treated at the workplace with not enough respect.
- Values - ideals and motivations what attracts people to their job. If there is a value conflict at the workplace, and the gap between personal and organisational values, employee would feel need to find the solutions how to combine the job he want to do with the job he have to do, what could lead to the higher burnout.

3. Burnout in Higher Education Institutions

Teachers are working under the different degrees of occupational stresses what comes from work intensity, management of the organisation, social environment, student pressure, family, economic situation etc. Among those factors, work intensity is a key influencing factor which leads to the job burnout (Wu, 2020). Stress has an impact on the teaching staff not depending on the experience. For the institution it is very important to improve workplace culture and mitigate stress, and that should be done not to the specific faculties, but to the whole institution (Tobin, 2020). Incivility is considered as one of the factors what are triggering the arise of the stress among the teaching staff (Mgge, 2021).

Chronic stress level among teachers is increasing by many social and organisations factors and beliefs, like appreciation of the work of the teachers by the institution, importance to satisfy and be aware of the needs of the students. Supervision and leadership also is perceived as a source of the risk of getting professional burnout. Length of the workday and the emotional load teachers get during their work has a negative effect on the teachers personal and family life because of the reduction of the free time for personal enjoyment as a result it gives less time for healthy family interaction (Alvadaro & Bretones, 2018).

“Studies showed that job burnout is related with other dimensions of organisational culture such as power distance, individualism, uncertainty avoidance, and masculinity and feminism” (KHEIRANSIDH et al., 2016). Recent studies showed that increasing income of the teaching staff, workplace safety level, strengthening interpersonal relationships, arranging leisure facilities, implementing burnout reduction strategies, working on problems-solving skills among the teaching staff are the methods which could help to reduce and avoid rising of the burnout among teaching staff of the higher education institutions (Irandoost, et al., 2021).

Studies showed, that those teachers, who have not received sufficient knowledge and skills during their education are more likely to have less confidence in their ability and are thus more vulnerable to developing burnout (Hultell, et al., 2013). However, academics who perceive academic freedom, are feeling important and more satisfied with their jobs, as well satisfaction level increased if teaching staff is involved in the decision making process (Samson, 2021).

Teacher successful co-regulation (ability to use the social resources) correlates negatively with burnout components like exhaustions, cynicism towards colleagues, and inadequacy of the interaction between teachers and pupils. However, self-regulative strategies of the teachers correlated negatively with exhaustions, at the same time they were positively related to cynicism towards colleagues (Pietarinen, et al., 2013).

Recent studies showed, that burnout could be related to the gender of teaching staff of the higher education institutions. Women obtained higher levels of emotional exhaustion, what is one of the main factors leading to the burnout (Galindo-Dominguez, et al., 2020).

Student problems related to burnout is on academic agenda already rather long time before the pandemia related to Covid-19 (Asikainen, et al, 2020) stressing that “The results show that students who apply a surface approach to learning in their studies are more likely suffer from study-related burnout, as students applying a deep approach experience less study-related burnout. In addition, unorganised students applying a deep approach also proceeded slower in their studies” (Asikainen, et al, 2020). Those aspects are on deepened research and international academic discussions (Yaratan & Uludag, 2012) which has been recognized as real problem going to be taken into consideration by higher education establishment management.

Several countries have their own solutions on student burnout problem where among the leaders in academic research in this field are researchers from Finland (Salmela-Aro & Read, 2017) having innovative suggestions for student burnout problem solutions. There is a significant negative correlation between quality of life and burnout among the students. Burnout has a negative impact of the improving the life quality (Sugara, 2020).

Health conditions of the students like autism significantly influence self-efficacy, perceived stress and social support among teachers, if compared with teachers who have at least one autistic student in the class (Cappe, et al., 2021).

Research findings have concluded that members of teaching staff working in internet have burnout (Hogan & McKnight, 2007) – those findings were discussed in academic research community already long time before the pandemia related to COVID-19.

Return to the classrooms after pandemic was challenging for many teachers. Changed environment, need for the alternative teaching methods and approaches, virtual teaching and many other aspects changed during the pandemic. Teachers were facing new reality related to the online studies and need of development of digital skills and new software. In order to limit the burnout, management of the institution should provide broader support for the teaching staff during whole school year (Pressley, 2021).

French researchers have made their research on previous mentioned Malash Burnout Inventory-Student survey (Faye-Dumanget, et al, 2017) where are showed interesting findings could be useful also for other researchers in other countries for further deeper research in case of the topic becoming more and more actual.

Very actual aspects of the decent work questionnaire on the psychometric properties of the Italian version is discussed in research paper of Italian scientists (Ferraro, et al, 2021) where the results and analysed for highly skilled employees with application of factor analysis and other multivariate analysis, like discriminant analysis to find reasonable factors influencing burnout.

Researcher Shan Yu from China (Yu, 2005) already some decade ago has discussed in academic research publication on aspects of burnout in higher education and has suggested several solutions of the problem.

Researchers on deeper analysis on burnout of teaching staff at universities (Bishop, Mabry, 2016) with attention to student learning barriers.

Eurostat has the latest published information about “burnout” is on 2010 (Eurostat, 2010), it is recommended to prepare this information also in the situation of pandemia related to Covid-19 as in mass media specialists inform that education specialists are influenced by pandemia in great extent.

4. CONCLUSIONS

- Teachers are one of the groups who are tend to the burnout because of the high work load, long working hours, high degrees of occupational stresses, student and organisation pressure. All factors mentioned above could be considered as the one of the main factors leading to the burnout.
- Analysis of the literature showed strong relationships between the burnout and the quality of the job what is done by the employee. Definitely, it can be stated that employees experiencing the burnout syndrome tend to provide less qualitative and effective results of the job what is done.
- Based on the analysis of the literature it can definitely be said, that teaching process in influenced by the burnout if the employees of the higher education institution, as if quality of the work is decreased, it definitely affects the teaching process in general.
- Teacher who is feeling exhausted because of the high work load, without any opportunity for rest during the working week, would feel difficulties in preparing the lectures with the necessary effort and make the as much informative as it is needed.
- Interaction with students during the study process is crucial part of the successful information delivery to the students. if teacher feels pressure from the students and also feels pressure to meet the needs and expectation of them, together with other signs of the burnout, if leads to even bigger emotional exhaustions and feeling of un-appreciation from the side of students and management.
- Level of confidence, supported with the needed knowledge and opportunity to develop skills and knowledge is one of the keys to prevent development of the burnout. However, it is important to understand, that teacher can only develop their academic and research skills if work load is optimal, otherwise it gives extra load, what could cause burnout.
- Finding the balance between the professional and personal life, feeling of appreciation from the side of the students and management of the institutions are one of the keys to the mental health of the teachers and great indicators, every teacher can be aware of to stay in good health condition in order to develop and deliver qualitative knowledge to the students.
- Eurostat has the latest published information about “burnout” is on 2010, it is recommended to prepare this information also in the situation of pandemia related to Covid-19 as in mass media specialists inform that education specialists are influenced by pandemia in great extent.

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Evaluation of Innovation Performance of the Slovak Republic from the Transnational Perspective

Katarina Belanova¹

¹ University of Economics in Bratislava, Slovakia, e-mail: katarina.belanova@euba.sk, ORCID: 0000-0003-2634-9238

Abstract: The paper deals with evaluation of innovation performance of the Slovak Republic in comparison with other European Union countries. Its objective is to analyze the innovation performance of Slovakia compared to the European Union average in order to specify its strengths, weaknesses and dynamics. We used the multicriterial evaluation provided by the European Commission. The measurement framework distinguishes between four main types of activities, capturing twelve innovation dimensions and in total 32 different indicators. According to the European Innovation Scoreboard 2021 Slovakia belongs to the last third in the ranking of innovators. Moreover, it is ranked among seven countries which performance has declined between 2020 and 2021. Slovakia's strengths are in Environmental sustainability, Sales impacts and Use of information technologies. The Regional Innovation Scoreboard 2021, a regional extension of the European Innovation Scoreboard, revealed that although Europe's most innovative regions are located in the most innovative countries, Bratislavský kraj, a region in Slovakia, is a Moderate Innovator. We found out that the innovation activity of the Slovak Republic is lower compared to the European average and does not copy the trend in the performance of the European Union average, which can be described as stable with tendency to moderate growth. As we point out, the main reason is that Slovakia has significantly lagged behind the average in the share of investment in innovation for a long time. Nevertheless, the Slovak Republic has a demonstrable innovation potential, the growth of which needs to be stimulated and supported.

Keywords: Innovation, innovation performance, European Innovation Scoreboard, Regional Innovation Scoreboard, Summary Innovation Index

1. INTRODUCTION

Globalization creates an area for the development of economic activities, it intensifies global competition and fundamentally changes the parameters of competitiveness. Innovation is the main factor of achieving the competitiveness of companies and countries. In this context, especially innovations changing the usual patterns of behavior, having an impact on job creation and the development of regions and countries, are important.

Various forms of large-scale, detailed and comprehensive assessments of the competitiveness of national economies are a remarkable and important manifestation of globalization.

In our analysis, we will make use of the European Innovation Scoreboard (EIS) provided by the European Commission (EC). It compares innovation performance in EU countries, other European countries, and regional neighbours, as well as assesses the relative strengths and weaknesses of national innovation systems and helps countries identify areas they need to address.

The European Innovation Scoreboard 2021, the 20th edition since its introduction in 2001, is based on a revised framework, which includes new indicators on digitalisation and environmental sustainability, bringing the scoreboard more in line with the EU political priorities. Also, with the withdrawal of the UK from the European Union, the EU now represents the average of 27 countries. The UK has consistently performed above the EU28 average, and the absence of the UK from the EU has resulted in a small reduction in the EU's average innovation performance already in EIS 2020.

Table 1 lists four main types of activities and twelve dimensions covered by the EIS:

Table 1: EIS 2021: Measurement framework

| Activity | Dimension |
|-----------------------|---------------------------------|
| Framework conditions | Human resources |
| | Attractive research systems |
| | Digitalisation |
| Investments | Finance and support |
| | Firm investments |
| | Use of information technologies |
| Innovation activities | Innovators |
| | Linkages |
| | Intellectual assets |
| Impacts | Employment impacts |
| | Sales impacts |
| | Environmental sustainability |

Source: Own elaboration according to EC (2021)

The overall picture of innovation performance is provided by the Summary Innovation Index (SII) - a summary indicator obtained by aggregating 32 indicators used to measure innovation performance.

The Regional Innovation Scoreboard (RIS) is a regional extension of the European Innovation Scoreboard (EIS), assessing the innovation performance of European regions on a limited number of indicators (on 21 out of the 32 indicators used in the EIS 2021). The RIS 2021 provides a comparative assessment of the performance of innovation systems across 240 regions of 22 EU countries, Norway, Serbia, Switzerland, and the United Kingdom. Cyprus, Estonia, Latvia, Luxembourg and Malta are included at the country level.

In response to a need for contextual analyses to better understand performance differences between the innovation indicators used in the main measurement framework, a set of contextual indicators was introduced to the country profiles in the 2017 edition and revised in the 2018 edition. For this year's report, two additional sets of indicators are introduced, namely Innovation profiles and Climate change. The previous indicators include Performance and structure of the economy, Business and entrepreneurship, Governance and policy framework and Demography.

Surveying the position of the SR in innovation international rankings is not so widespread. Moreover, there are only few studies taking into account EIS.

Hečková, J. (2008) dealt with the analysis and evaluation of the innovation performance of the Slovak Republic (SR) with the EU average. Based on the achieved value of the Innovation index, Slovakia was included in the group of weak innovators. The author states that Slovakia will need at least 21 years to reach the average level of Europe at those times.

Similarly, Knošková, Ľ. and Dudeková, A. (2015) point out that the innovation performance of the Slovak Republic is below the EU average in most of the monitored indicators. Compared to 2008, the Slovak Republic got from the last group to the penultimate group of moderate innovators, but the dynamics of performance growth is still low.

Fiľa, M. and Kučera, J. (2015) state that the potential, as well as innovative performance between individual members of the EU are significantly different. Slovakia has been placed on the tail of innovative performance at all levels - national, regional and corporate for a long time.

This article continues in evaluation of innovation performance of Slovakia we realized in 2018. In our survey (2018) we presented that the performance of Slovakia according to EIS 2016 together with Croatia, Cyprus, Czech Republic, Estonia, Greece, Hungary, Italy, Latvia, Lithuania, Malta, Poland, Portugal, and Spain is below that of the EU average. These countries are moderate innovators. However, RIS 2016 revealed that Europe's most innovative regions are located in the most innovative countries, although regional innovative hubs exist in moderate innovator countries: Piemonte and Friuli-Venezia Giulia in Italy, País Vasco in Spain and Bratislavský kraj in Slovakia.

By the use of analytical data, we fulfilled the aim of the article. We evaluated the innovation performance of Slovakia compared to the EU average in 2019. We also specified the strengths and weaknesses of the innovation performance of Slovakia.

2. MATERIALS AND METHODS

Dealing with the issue of evaluating the innovative performance of the economy presupposes the definition of a methodological apparatus including an information base and the selection of suitable methods of information processing and problem solving. The data base of the solved problem is represented by the official document of the European Commission concerning the current state and development trends in the field of evaluation of the level of innovation performance of economies. We performed the analysis and evaluation of the innovation performance of the Slovak Republic in comparison with the EU average according to the most recent evaluation of the innovation performance of the EU Member States - EIS 2021.

The performance of EU national innovation systems is measured by the Summary Innovation Index, which is a composite indicator obtained by taking an unweighted average of the 32 indicators. Performance of the EU innovation system is measured as the weighted average of the performance of the innovation systems of all 27 Member States. The EIS uses the most recent statistics from Eurostat and other internationally recognised sources such as the OECD and the United Nations, available at the time of analysis, with the cut-off day of 28 April 2021. International sources have been used wherever possible to improve comparability between countries.

3. RESULTS AND DISCUSSION

The coronavirus pandemic has changed the world in an unprecedented way. Research and innovation have demonstrated to be a necessary part of the coordinated EU response to the virus outbreak and they will be vital to support Europe's sustainable and inclusive recovery.

It can be confirmed by words of Ursula von der Leyen, President of the European Commission, which are included in the foreword of EIS 2021: "As we will emerge from the pandemic, innovation will be key for the success of our digital and our green agenda." (EC, 2021)

The 2021 European Innovation Scoreboard shows that innovation performance of the EU continues to increase at a steady pace. Further overall improvement is expected in the short-term, but progress remains uneven within the EU. The process of convergence within the EU, where lower performing countries are growing faster than higher performing countries, has continued in 2021. In global terms, the EU has a performance lead over Brazil, China, India, Russia, and South Africa, and a performance gap with Australia, Canada, Japan, South Korea and the United States. South Korea is the most innovative country, performing 21 per cent above the EU in 2021. Between 2014 and 2021, the EU has improved its relative position towards 6 of its global competitors: the performance gap with Australia and Canada has become smaller and the performance lead over Brazil, India, Russia and South Africa has increased. The EU has seen a worsening of its relative position towards 4 of its global competitors: the performance gap with Japan, South Korea and the United States has increased and the performance lead over China has become smaller. More recently, between 2020 and 2021, the EU has closed part of its performance gap with Australia and Japan, but Canada, South Korea, and the United States managed to increase their performance lead.

Based on their average performance scores as calculated by a composite indicator, the Summary Innovation Index, Member States fall into four different performance groups:

- **Innovation Leaders** are all countries with a relative performance in 2021 above 125% of the EU average in 2021.
- **Strong Innovators** are all countries with a relative performance in 2021 between 100% and 125% of the EU average in 2021.
- **Moderate Innovators** are all countries with a relative performance in 2021 between 70% and 100% of the EU average in 2021.
- **Emerging Innovators** are all countries with a relative performance in 2021 below 70% of the EU average in 2021.

Belgium, Denmark, Finland and Sweden are Innovation Leaders with innovation performance well above the EU average. Austria, Estonia, France, Germany, Ireland, Luxembourg and the Netherlands are Strong Innovators with performance above the EU average. The performance of Cyprus, Czechia, Greece, Italy, Lithuania, Malta, Portugal, Slovenia, and Spain is below the EU average. These countries are Moderate Innovators. Bulgaria, Croatia, Hungary, Latvia, Poland, Romania and **Slovakia** are Emerging Innovators with performance well below the EU average.

The performance groups tend to be geographically concentrated, with the Innovation Leaders and most of the Strong Innovators located in Northern and Western Europe, and most of the Moderate and Emerging Innovators in Southern and Eastern Europe.

Unfortunately, Slovakia belongs to the last third in the ranking of innovators. It ranked 23rd out of a total of 27 places. The total score of the Slovak Republic is 70.98. For comparison, as for V4 countries, only Poland ranked worse. The Czech Republic, Spain and Slovenia, which have traditionally made us a company in this category, were placed in the group of moderate innovators this year and saw an improvement in innovation indicators.

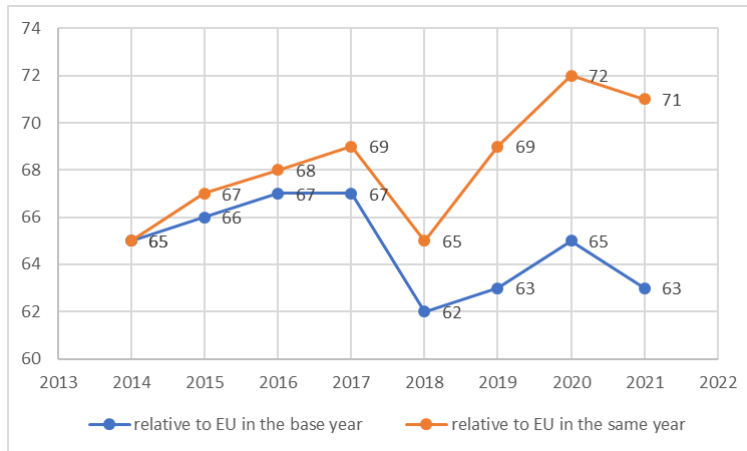
Similarly, as we noticed in our previous survey (2018), RIS 2021 reveals that the most innovative regions are typically in the most innovative countries. The overall most innovative region in Europe is Stockholm in Sweden, followed by Etelä-Suomi in Finland, and Oberbayern in Germany. Bratislavský kraj (SK01), a region in Slovakia, is a Moderate Innovator. Innovation performance of the region has decreased between 2014 and 2021 (-0.6%). Its strengths include esp. tertiary education, international scientific co – publications, employed ICT specialists, employment knowledge – intensive activities.

On average, the innovation performance of the EU has increased by 12.5 percentage points since 2014, in particular due to strong performance increases in the following indicators: Broadband penetration, Venture capital expenditures, and International scientific co-publications. Since 2014, innovation performance increased in all EU Member States. Performance has increased the most in Cyprus, Estonia, Greece, Italy and Lithuania.

Slovakia is ranked among seven countries which performance has declined between 2020 and 2021 (-0.6% points).

As Figure 1 shows, performance of Slovakia has decreased relative to that of the EU in 2014.

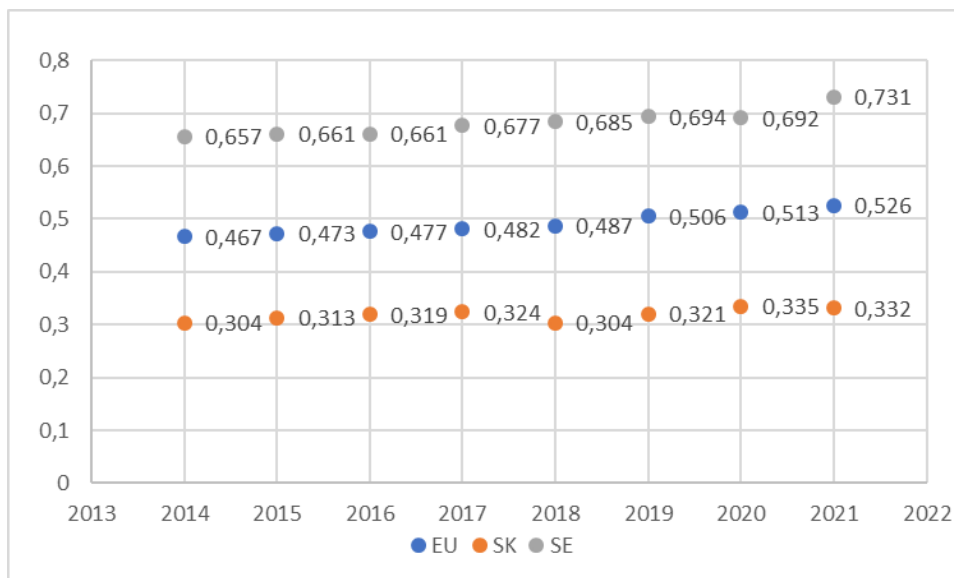
Figure 1: SII – Performance of Slovakia relative to EU



Source: Own elaboration according to EC (2021)

We can state that the innovation performance of Slovakia is significantly below the EU average with fluctuating growth trend. Regarding the evaluation of developments in Slovakia only very small year-on-year changes have been recorded from the medium term. The development of Slovakia's innovation performance has not generally copied the trend in the performance of the EU average, which together with Sweden, the innovative leader, can be described as stable with tendency to moderate growth, as evidenced in Figure 2.

Figure 2: Development of innovation performance of EU Member States, Sweden and Slovakia



Source: Own elaboration according to EC (2021)

As table 2 reveals, Slovakia's strengths are in Environmental sustainability, Sales impacts and Use of information technologies. The top-3 indicators include Environment-related technologies, Medium and high-tech goods exports, and Air emissions by fine particulate matter. In recent years performance increases for Tertiary education, International scientific co-publications, Most-cited publications,

Venture capital, Government support for business R&D, ICT specialists, and Environmentrelated technologies, have been offset by reduced performance for Digital skills, Enterprises providing ICT training, Design applications, and Sales of innovative products. Slovakia has above average shares of Non-innovators and is showing below average scores on the Climate change related indicators.

Table 2: Innovation dimensions Slovakia SII 2021

| Slovakia | Relative to EU 2021 in 2021 | Performance relative to EU 2014 in | |
|--|-----------------------------|------------------------------------|--------------|
| | | 2014 | 2021 |
| Summary innovation index | 63.1 | 65.1 | 71.0 |
| Human resources | 74.9 | 70.9 | 79.4 |
| Doctorate graduates | 87 | 111.5 | 77 |
| Population with tertiary education | 98.7 | 49.6 | 127.3 |
| Lifelong learning | 27.3 | 25.6 | 30 |
| Attractive research systems | 56.5 | 36.8 | 63.5 |
| International scientific co - publications | 77.1 | 62.4 | 101.1 |
| Most cited publications | 42.6 | 15.7 | 41.8 |
| Foreign doctorate students | 51.6 | 48.3 | 61.3 |
| Digitalisation | 81.2 | 94.7 | 112.3 |
| Broadband penetration | 80.8 | 94.9 | 122.5 |
| People with above basic overall digital skills | 81.8 | 94.4 | 100 |
| Finance and support | 25.5 | 31.1 | 30.4 |
| R&D expenditure in the public sector | 36.4 | 50.9 | 35.1 |
| Venture capital expenditures | 14.9 | 11.3 | 25 |
| Government support for business R&D | 24.1 | 17.9 | 27.8 |
| Firm investments | 48.2 | 55.6 | 58.2 |
| R&D expenditure in the business sector | 28.4 | 22 | 31.5 |
| Non R&D innovation expenditures | 93 | 103.5 | 105.7 |
| Innovation expenditures per employee | 42.1 | 50.6 | 55.6 |
| Use of information technologies | 83.8 | 73.8 | 96.8 |
| Enterprises providing ICT training | 73.3 | 80 | 73.3 |
| Employed ICT specialists | 92.9 | 66.7 | 123.8 |
| Innovators | 27.2 | 49.1 | 37.2 |
| Product innovators (SMEs) | 29.9 | 36.1 | 42.2 |
| Business process innovators (SMEs) | 24.6 | 60.6 | 32.8 |
| Linkages | 49.1 | 54.6 | 66.2 |
| Innovative SMEs collaborating with others | 63.1 | 72.9 | 92.4 |
| Public - private co - publications | 75.6 | 65.6 | 84.8 |
| Job-to-job mobility of HRST | 23.2 | 33.3 | 33.3 |
| Intellectual assets | 48.3 | 36 | 41.8 |
| PCT patent applications | 18 | 13.8 | 15.6 |
| Trademark applications | 75.9 | 59.2 | 79.7 |
| Design applications | 40.4 | 32.9 | 27.7 |

| | | | |
|--|--------------|--------------|--------------|
| Employment impacts | 46.2 | 44.7 | 47.1 |
| Employment in knowledge - intensive activities | 64.6 | 58.7 | 70.7 |
| Employment in innovative enterprises | 31.4 | 34.9 | 30.4 |
| Sales impact | 90.5 | 104.9 | 92.2 |
| Medium and high - tech product exports | 129.7 | 127.4 | 142.2 |
| Knowledge - intensive services exports | 41.7 | 37.5 | 44.1 |
| Sales of new - to - market/firm innovations | 96.2 | 155.4 | 83.6 |
| Environmental sustainability | 110.4 | 107.5 | 114.9 |
| Resource productivity | 73.5 | 77.5 | 108.9 |
| Air emissions by fine particulate matter | 103.3 | 92.9 | 109.9 |
| Environment - related technologies | 166.3 | 144 | 125 |

Source: EC (2021)

Regarding contextual indicators, according to EIS 2021, Slovakia shows the highest positive difference to the EU in Value-added share foreign-controlled enterprises and Population density, and the biggest negative difference in Top R&D spending enterprises, GDP per capita and Eco – innovation index, Circular material use rate and in almost all innovation profiles.

Research & Development (R&D) is a major driver of innovation, and R&D expenditure and intensity are two of the key indicators used to monitor resources devoted to science and technology worldwide.

Table 3: Development of the share of R&D expenditure in GDP * in%:

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 ^(e) |
|--------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------|
| SK | 0,50 | 0,49 | 0,47 | 0,45 | 0,46 | 0,47 | 0,61 | 0,66 | 0,80 | 0,82 | 0,88 | 1,16 | 0,79 | 0,89 | 0,84 | 0,83 |
| EU(28) | 1,75 | 1,74 | 1,76 | 1,77 | 1,83 | 1,93 | 1,92 | 1,96 | 2,00 | 2,01 | 2,02 | 2,03 | 2,04 | 2,08 | 2,11 | 2,13 |

Notes: * according to National accounts, ESA 2010

(e) - estimated

Slovakia has significantly lagged behind the average in the share of investment in innovation for a long time, which has a long-term negative impact not only on the economic competitiveness of the Republic, but also on its overall innovation performance. As table 3 shows, resources spent on research and the development represented only 0.83% of GDP in 2019, which puts Slovakia among countries with the lowest and weakest support of research and development.

As a result, science including applied research and development of new goods, services, processes or procedures is significantly undersized in Slovakia in the long run. At the same time, the difference between advanced Europe, as well as the overall EU-27 average and Slovakia deepens in relative terms. Proportion of total expenditure incurred for research and development (and thus for innovation) in both the public and private sectors grows only minimally in the long term.

In this regard, we evaluate the increase in Government support for business R&D mentioned above positively.

According to Fiľa, M. and Kučera, J. (2015), if we compare the values of investments in research and development and innovation performance expressed by SII, we find out that there is a clear positive correlation between them, and thus a higher % of R&D expenditure logically also increases a country's innovation performance especially in the medium and long term.

To this, of course, one must take into account the overall conceptual policy and systematic nature of research support, development and innovation in both industry and services, as well as in research institutions and public administration.

4. CONCLUSION

In the period of growing globalization and digitalisation, innovation is becoming more and more important factor determining the success of business activity and countries. As pointed out by the current pandemic, during which businesses were forced to respond quickly and flexibly to market changes, the need for innovation is needed even higher. We presented the evaluation of innovation performance of EU countries by the use of multicriterial evaluation provided by the European Commission. Innovation performance is measured using a composite indicator – the Summary Innovation Index – which summarises the performance of a range of different indicators.

We found out that the Slovak republic belongs to the group of Emerging Innovators with performance well below the EU average. However, according to Regional Innovation Scoreboard, Bratislavský kraj, a region in Slovakia, belongs to a group of Moderate Innovators.

Slovakia's strengths are in Environmental sustainability, Sales impacts and Use of information technologies. On the other hand, we observe reduced performance for Digital skills, Enterprises providing ICT training, Design applications, and Sales of innovative products.

The innovation performance shows only very small year-on-year changes from the medium term. As we argue, one of the reasons is that proportion of total expenditure incurred for research and development (and thus for innovation) in both the public and private sectors grows only minimally in the long term.

Slovakia needs conceptual policy and systematic nature of research support, development and innovation in both industry and services, as well as in research institutions and public administration. Success in rankings devoted to innovation performance is directly proportional to the effort in this field.

Acknowledgments

This work was supported by the Slovak Scientific Grant Agency under the contract No. VEGA 1/0884/21 Financial support of corporate environment, esp. SMEs in the context of addressing the coronavirus consequences

ENDNOTES

¹ The EIS reports have been published under the name “European Innovation Scoreboard” until 2009, as “Innovation Union Scoreboard” between 2010 and 2015, and again as “European Innovation Scoreboard” from 2016 onwards.

² In this year's edition, the thresholds for identifying the performance groups have been revised and one performance group has been renamed, making any comparisons with performance groups in previous EIS reports impossible.

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The Economics Of Truth Management

Klementin Mile, PhD¹

¹European University of Tirana, Albania, klementin.mile@uet.edu.al

Abstract: Despite the current ideal of sharing knowledge and information with everyone in the world, made possible by the process of globalisation, truth remains a scarce resource. Postmodernism has instilled the idea of quantification of truth, speaking sometimes of no truth, but only interpretations, and other times of many truths. The success of postmodern enterprise has managed to insert even truth in the economy of ideas. The traditional talk of propaganda and the recent talk of post-truth serve to mark the economic carrier of truth. However, managing truth remains, as always, a challenge. This challenge is made even more formidable by the fact that we are faced with the prospect of Black Swans, as prominent economic thinker Nassim Taleb would have it.

Introduction

"In almost every action in our daily lives, whether in the realm of politics or business, in our social behavior or ethical thinking, we are dominated by a relatively small number of people who understand the mental processes and social forms of the masses. They are the ones who pull the strings that control the public mind." So wrote in 1928 Edward Bernays (Bernays, 1928), known as the pioneer scholar in the field of public relations and propaganda in his book *Propaganda*.

As can be seen, since the beginning of the twentieth century serious studies of propaganda have begun, recognizing it a great weight in the functioning of human societies. Referring to its weight, it can be said that propaganda is not a simple concept. It more closely resembles the Hegelian Concept, which, unfolding in time produces history.

However, history produced by propaganda is seen today as undesirable, bad, anti-democratic. Propaganda helps keep autocratic, tyrannical, and oligarchic leaders in power; causes people to abandon thoughts to replace them with impulses, habits and emotions; pushes people towards the interests, desires and needs that serve those in power, not themselves.

The career of propaganda

But propaganda, writes Bernays, has not always been this cursed term as we see it today. The word "propaganda" was first coined in 1622, when Pope Gregory XV, fearing the global spread of Protestantism, urgently proposed an addition to the Roman *curian*. The Office for the Propagation of the Faith (*Congregatio de propaganda fide*) would oversee the Church's missionary efforts in the New World and elsewhere: "They must consider and address any concerns about the spread of the faith throughout the world."

Propaganda, then, started the semantic career as a term with a positive charge. It was such for the Catholic Church, becoming the irreplaceable means of spreading the religious faith according to Catholic teachings. And in fact, if we refer to the etymological meaning of the term in Latin, "*propagare*" means "spreading", "multiplication", "distribution", while "*propaganda*" is "what should be spreaded, multiplied, or distributed". Since what was to be spreaded, multiplied, and distributed was the Catholic faith, and since the latter was considered the true faith, then propaganda, substantively, was nothing but the truth. Spreading the truth not only could not be wrong, but it was necessary and ethically the right thing to do.

The semantics of propaganda is obviously inextricably linked to the semantics of truth. Both of these concepts have undergone changes over time, such that they have radically transformed each other. In addition to interacting with the truth, the semantic career of propaganda has been decisively influenced by pragmatic considerations, such as the field of use of the term and the purpose for which it was used.

Thus, by the end of the XVIII century the term "propaganda" began to be used in secular activities of civil society, business and various associations. But in this usage, the term lost its positive charge, was

freed from value, and became neutral. In the pragmatics of civil society, propaganda was no longer content, much less content of any truth that had to be spread, multiplied and disseminated. It was transformed from content (*propaganda*) into means (*propagare*). Propaganda, then, was nothing but a means in function of content (or goals) determined by someone else, without necessarily having to do with the truth of the matter, or with the good. Let us remember that civil society was already defined by Hegel as "universal selfishness" (Hegel, 1991). Propaganda was therefore understood simply as a means to be used in the service of selfish interests and needs, where no group or individual could claim a monopoly of the truth or the good.

Propaganda began to take on a negative connotation in the mid-nineteenth century, when it began to be used in the political arena. Above all, the totalitarian regimes of the twentieth century such as Nazism and communism have contributed greatly to this. Infamous propagandists like Adolf Hitler, Joseph Goebbels, Leni Riefenstahl, Vladimir Lenin, Joseph Stalin, Fidel Castro, have remained in our memory as great dictators. Propaganda was no longer the content of the truth. It was not merely a means that agreed to serve various ends in a neutral way. Propaganda was transformed again from means to content, from *propaganda* to *propagare*. But this time its content was the opposite of the truth. Propaganda became "what was to be spread, multiplied and distributed", precisely because it was a lie. This transformation of propaganda from means to content and its identification with lies is also confirmed by the experience of the peoples who lived in the totalitarian regimes of the twentieth century. Thus, the Czechoslovak dissident Vaclav Havel, in his famous political essay "The Power of the Powerless" published in 1978, contrasted two lifestyles: living within falsehood and living within truth. According to Havel, individuals living in a totalitarian system "are forced to live within a lie. There is no need for them to admit the lie. It is enough to have accepted their life with it and within it. "Because, with this fact, individuals confirm the system, fulfill the system, make the system, are the system." (Havel, 2018).

However, it would be wrong to think that propaganda is limited to the political realm only in totalitarian regimes, or only dictatorial ones. Even liberal democracies are vulnerable and affected by propaganda. The conditions of possibility for the existence of propaganda in a democracy are related to the semantic transformation of the concept of truth.

In philosophical theories of truth three of them stand out. The first and oldest is the theory of correspondence. It begins with Aristotle and Aquinas and continues in the twentieth century with Russell and Moore. According to this theory, truth is what corresponds to fact. Thus, thinking of reality as consisting of two levels, of words and things, truth remains to be the correspondence of words to things, of statements to facts. Things or facts have the irreplaceable role of proving words or statements (Rasmussen, 2014).

Second, there is the theory of coherence. It is associated with the names of the philosophers Blanshard and Joachim in the twentieth century. According to this theory, the truth of a statement is related to its coherence with a specific set of other statements. Unlike the theory of correspondence, the conditions of the truth of our assertions are not found in the objective features of the world, but in other assertions. So words or statements do not need to be substantiated by things or facts. Words or statements are verified by other words or statements, provided there is coherence between them (Rescher, 1973).

Third, there is the pragmatic theory. Important contributors to its formulation have been the philosophers James and Peirce. Both of these philosophers were guided by the principle that truth is satisfactory to be believed. This means that the truth has practical value. True beliefs guarantee that they do not conflict with our experience (Geyer, 1914). The pragmatic theory of truth does not enjoy complete independence from the other two theories. It has elements of correspondence as well as coherence. But, not being purified, pragmatic theory is more elastic, more contextual, and more opportunistic. The most appropriate slogan for it would be "If it works, then it is true".

The rise of post-truth

How, then, do these theories relate to the already famous notion of our time, "post-truth"? In the Oxford Dictionary we read: "post-truth denotes or relates to circumstances where objective facts are less influential in shaping public opinion than appeals of emotion and personal belief." First, it must be said that the very fact of formulating the concept of post-truth is evidence that truth, as a concept, has undergone radical transformations. More specifically, the birth of the concept of post-truth testifies to the great difficulty of telling the truth and sometimes even the impossibility of doing so. Let us remember that the question of possibility and the need to tell the truth began to be debated 2500 years ago, in Ancient Greece, where Socrates was on the side of truth, while on the side of skepticism towards it and lack of the need to articulate it were the Sophists. Back then Socrates won the intellectual and moral battle. Today, 2500 years later, the concept of post-truth is proof that the Sophists have triumphed.

How did this happen? For this we must refer to Heidegger who said that the history of Western civilization is, in essence, the history of Western metaphysics (Heidegger, 2015). Theories of truth, although they seem to have a natural place in the philosophical discipline of epistemology, are, first of all, dependent on the metaphysical conceptions of reality: of man, of nature, of society, of God.

The theory of correspondence, which presents truth as the correspondence of word to thing, of statement to fact, relied on a metaphysical conception that left no room for doubt of the reality known by the senses. Things and facts were, therefore, objective and, as such, they could become a solid foundation for judging the veracity of our statements.

But all this changes with the passage of philosophy to its modern period. After Descartes, when philosophy becomes skeptical, and especially after Kant, when it becomes critical, one can no longer speak with absolute certainty about reality, things and facts. Thus, Descartes poses the need for clear and distinct concepts, a task he places on reason, not the senses (Descartes, 1994). While Kant forces the cognitive subject, the subject who seeks the truth of the world, to turn his gaze upon himself and to recognize his own capacities. The Kantian conclusion is that man can know only one aspect of reality, the phenomenal one, but reality in itself escapes him (Kant, 1999). From this it can be concluded that facts, although objective, are only one dimension of reality and that science based on those facts cannot tell us everything we need. This leaves open the way to produce and legitimize even non-scientific knowledge, for example religious, mystical, artistic and so on. It is important to understand that after Kant, truth can no longer be a correspondance of statement to fact, as the latter has been dissolved or relativized in its own weight. It was probably no coincidence that right after Kant on the philosophical scene came Hegel, who set up an extraordinary philosophical system, when every statement was in coherence with others and, therefore, could be regarded as true.

But even the Hegelian coherence would receive powerful blows. First Kierkegaard and then Nietzsche attacked the idea of systematic knowledge, setting as ideal the anti-system and the uninterrupted flux. This trend continued into the twentieth century with philosophers such as Foucault and Deleuze. The American pragmatism of James and Peirce, though it cannot be said to have arisen from the ideas of the aforementioned continental philosophers, was metaphysically enabled by the blows to the system of Kierkegaard and Nietzsche, and was metaphysically followed by Foucault and Deleuze. It is interesting to note that the pragmatic slogan "If it works, then it is true" finds significant resonance in Foucault's relationship between power and knowledge. Nietzsche also said that there are no truths, but only interpretations (Nietzsche, 1974).

Post-truth, then, can be seen epistemologically as the offspring of Jamesian and Pearcean pragmatism and metaphysically as the offspring of Kirkegardian, Nietzschean, Foucaultian, and Deleuzeian anti-systemism. It is these thinkers, but also others in their line, who contributed to the production of the conditions of possibility for the post-truth phenomenon.

Post-truth is the abandonment of facts and reason. Those who use post-truth are using a form of persuasion that appeals to emotions and personal belief. As such, post-truth can be identified with propaganda. "Propaganda," writes Robert Gula, "in its broadest sense is merely a form of persuasion, a form that appeals to our emotions instead of reason." (Gula, 2002). Now that we find post-truth

naturally housed in liberal democracies, from Trump's America to Rama's Albania, we must keep in mind the expression of Goebbels, the infamous Minister of Propaganda during the Nazi regime in Germany, who said: "It will always remain one of the saltiest jokes about democracy, that it gave its deadly enemies the tools that destroyed it."

Truth and the Black Swan

Taleb (Taleb, 2007) defines the Black Swan as an event with three attributes: rarity, extreme impact, and retrospective predictability. First, it is a rare event, which is outside the realm of our regular expectations, as nothing in the past can convincingly indicate its possibility. Second, it carries an extreme impact. Third, despite its status as extraneous, human nature pushes us to cook explanations for its occurrence *after* the fact, thus making it explicable and predictable.

According to Taleb, a small number of Black Swans explain almost everything in our world, from the success of ideas and religions, to the dynamics of historical events to the elements of our personal lives.

Taleb's philosophy is of a practical nature, it seeks applicability in many and varied fields of human activity. But this practical philosophy can also serve as a premise to open up and observe again, but already from a new perspective, some parts of theoretical philosophy and thought in general. This exercise is not merely intellectual, but also seeks to reach practical conclusions after traveling through the territories of pure, or theoretical philosophy. Taleb, therefore, can help us rethink with him some issues of theoretical and practical importance.

Ethical implications for truth management

To be more specific and using an analogy. According to Taleb, the world is dominated by extremes. He even makes an essential distinction between the two dynamics in the world, which he calls mediocristan and extremistan. Mediocristan is where we have to endure the tyranny of the collective, the routine, the visible and the predictable. Extremistan is where we succumb to the tyranny of the singular, the accidental, the unseen and the unpredictable. While in mediocristan history creeps, in extremistan it leaps.

If we use an analogy with Aristotle's ethical thought, the mediocristan finds itself in the position of virtue, as a golden mean, a moderation equidistant from the extremes of excess and deficiency. Vice, on the other hand, appears in the analogous position of the extremistan. To be influenced by the Black Swan, to take advantage of the opportunities that come from such an extraordinary event, one has to give up typical care, of averaging things, for fear of overdoing it. An ethical reading of Taleb's epistemology leads us to the conclusion that we must either submit to the tyranny of the collective by practicing the ethics of virtue, or succumb to the tyranny of accident by abandoning the ethics of virtue. Of course, this second alternative guides us in the search for another ethic, perhaps unrelated to the Aristotelian framework, since within this framework, as a counterweight to the ethics of virtue, we find only the "ethics of vice" option. So Talebian epistemology, when we take its ethical implication seriously, puts Aristotelian ethical thought in difficulty. Our alternatives remain other ethical theories, utilitarianism, deontology, or ethics of divine order; but these ethical theories treat the question of morality in a fragmentary and segmented way, linking it to the right action, or good action in a given situation. They do not address the issue of moral integrity, of the moral character of man.

Existential implications for truth management

The Talebian concept of the Black Swan brings to mind a fundamental notion of Kierkegaard's existentialist philosophy: the existential rift. It is an event of such magnitude that, although it happens in time, it divides time in two, in such a way that what comes after it is qualitatively new. Thus, the existential rift breaks the ordinary chain of causes and consequences, of normal expectations in society and manages to establish a new order of things. In this sense, the existential rift is an event that, although it may have happened in the past, is always contemporary. Kierkegaard takes as an example the coming of Christ and his crucifixion centuries ago and says that to be a Christian today you must be a

contemporary of Christ. Not in the chronological sense of the time, as such contemporaneity is impossible; but in the existential sense of time. All who participate today in the existential rift brought about by Christ are Christians. Others, according to Kierkegaard, even theologians, do not deserve to be called 'Christians' (Kierkegaard, 1962).

Kierkegaard's existential rift is undoubtedly a concept that can be accommodated in the Talebian notion of the Black Swan. It contains all three features: it is a rare and unforeseen event, with extreme impact and which, only after it has happened, becomes explicable and predictable. Such events for Kierkegaard have positive value. So unlike Taleb, for whom the Black Swans can be both positive and negative, Kierkegaard gives us arguments to accept and live according to such events.

In the same line with Kierkegaard, although in a different context, that of political philosophy, we find Badiou. In his work we find the notion of 'loyalty to the event'. The event occurs when the excluded part appears on the social scene, suddenly and drastically. It undoes the appearance of normalcy and opens up a space to rethink reality from the point of view of its real basis in inconsistent multiplicity (Badiou, 2007).

The effects of the event are rearranging the proximity of different elements of the situation - moving some closer and some farther apart. The event creates subjects. In principle, that we can all be its subjects. But in practice, only a small number of people initially become subjects. Badiou explains that for example a revolution becomes an event when people see themselves as subjects of the revolution and not as members of a particular group.

The event calls the subject into a "militant vocation" as its follower. Subjects never direct an event from a distance. It is the event itself that constitutes them as subjects. Therefore, even if one is revolutionary, he will be transformed by revolution in another person. Subjects show loyalty to the event. This means that they interpret and explore the event without denying its eventual nature. In other words, without normalizing it by putting it in the chain of common causes and consequences that Kierkegaard is talking about. Showing loyalty to the event thus becomes identical with being existentially contemporary with spiritual leaders of the past. The Black Swan in religion and politics is the only one that enables authentic religious and political experience and engagement. Therefore the religious militant and the political militant should not be labeled negatively, but as the only ones who carry the quality of loyalty to the religious or political event.

Sociological implications for truth management

As Taleb clearly tells us, who, however, is more epistemologically than ethically inclined, some Black Swans can bring positive effects while others negative. Thus, based on its effects, the Covid-19 pandemic can be considered a negative Black Swan. The human contribution to this pandemic is the one that, fatally, has brought about the spread of the virus worldwide. We should have understood and accepted in time the great truth of our time: that we already live in a world society.

We could have mastered this truth 40 years ago, in a less dramatic way and at lower costs, if we had seriously considered Luhmann's thesis, according to which today it no longer makes sense to speak of a national society, like the Italian, Chinese, Albanian, American; today's society is only one: world society (Luhmann, 2012).

The reality of world society, however, has not been noticed by politicians: they have continued to wage their local battles, ignoring the negative consequences in society. This reality has not been noticed even by the activists of the so-called "civil society", who, very often, have managed to articulate and promote only partial interests of one social group towards others. And finally, the reality of world society has been unforgivably neglected by contemporary philosophers and scientists; with the exception of Luhmann and the school of thought he founded, the academic community has achieved nothing more than recognizing the importance and effects of the globalization process.

This inappropriate semantic reaction of contemporary society to its structural reality would, of course, have its costs. They appear today in the form of victims of a virus of Chinese origin, which is not only

causing physical deaths to people in other parts of the world, but is also bringing with it economic and cultural deaths.

No country is ready to face the coronavirus, but not because of the lack of medical and material capacity, or because of not knowing the nature of the virus in question. The main problem with the failure of states - strong and weak, democratic and dictatorial, Western and Eastern - in the face of this virus, is that they do not start from the premise of existence as states in the reality of a world society.

This missing premise of political decision-making would remind leaders and statesmen that political problems should be conceived at the global level as universal and typical political problems wherever this activity is exercised; consequently, the solutions must also have a global relevance, otherwise they will be only temporary solutions, which, in the future, will be problematic and, sometimes, catastrophic.

The inability to understand the existence of their state in world society and the insistence on continuing with the reference to "Italian society" made the latter take delayed measures against the deadly virus. By the same logic, the inability of Albanians to understand that they exist in the same world society with the Italians and the Chinese and the insistence to continue with the illusion of "Albanian society", made that in that country the preparation for the virus was at modest levels and sometimes funny. Albanians, even believing that they really live in "Albanian society", managed to find fantastic explanations for the lack, initially, of cases of coronavirus: the miraculous medicine of brandy, the mythical Pelasgian people, or their superhuman immunity to infections.

Blindness to see that we exist in the reality of world society always has a cost; but these costs are fatal when blindness manifests itself in a country's top political decision-makers. How can we understand differently the statement of Prime Minister Rama that Albanians could not be injured from the expired masks they had bought?

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Labour Content of Exports: Evidences from Greece

Maria Markaki¹

¹Department of Management Science and Technology, Hellenic Mediterranean University, 72100 Agios Nikolaos, Crete, Greece, email: mmarkaki@hmu.gr, ORCID:56600337100

Abstract: Greece was found in the core of the 2007-8 global crisis and the sovereign debt crisis of the Eurozone countries due to the economy's structural problems and low international competitiveness. I investigate the impact of the current economic crisis and the adjustment policies on the country's labour market, focusing on the connection between the technological structure and the skills' level and the occupational tasks. The estimation of the change in the labour content of exports provides a picture of the labour market transformation. The results highlight the increasing importance of high skilled employment and the relative tasks as a path for the exit from the vicious cycle of the economic crisis. The most significant finding is the decreased participation of the low skilled labour and the corresponding tasks and the increase of high technology sectors and tasks connected with ICT use. The main policy implication from the research is that the Greek economy's exposure to international competition requires a continuous upgrading of labour skills.

Keywords: Labour Content of Exports; Greek Economy; Skills; Occupational Tasks.

1. INTRODUCTION

After 2008, the peripheral economies of the Eurozone faced an increase in fiscal deficits, which led to the expansion of their current account deficit (Petrakis, 2014). Greece was found at the core of the Eurozone sovereign debt crisis (Economakis et al., 2014). The connection of the Greek economy's production model with the impact of the economic crisis cannot be ignored (Tsoulfidis et al., 2016). Greece is characterized by a weak productive structure, with low productive linkages and a low level of industrial and technological development (Belegri-Roboli et al., 2018; Economakis et al., 2014, 2014, 2015), and, consequently, low international competitiveness. Between 2008-2018, the economy's GDP shrank by 23.56%, while the unemployment rate raised from 7.8% of the active population in 2008 to 21.5% in 2018 (OECD, 2018). In this research, the impact of the technological structure to the occupational skills and tasks is examined, focusing on the exports' related employment. The labour content of exports is analyzed based on the analytical framework of input-output analysis (Foster-McGregor & Stehrer, 2013). This research focuses on investigating the exports' related employment since exports have played a dominant role in shaping economic growth and the country's position to international competitiveness (Fagerberg, 2002).

2. ESTIMATING THE LABOUR CONTENT OF EXPORTS

The input-output analysis provides a link between the sectoral structure of employment and the sectoral level of production. Analytically, in an economy with n sectors of economic activity, m occupations, k skills and l tasks the employment of the economy can be defined, using the final demand as the exogenous variable, as follows (Miller & Blair, 2009):

$$L = \ell \cdot (I - A)^{-1} \cdot \hat{Y} \quad (1)$$

, where L and ℓ are the $1 \times n$ vectors of employment and direct employment coefficients (ratio of the sector's employment to the sector's gross output), \hat{Y} is a $n \times n$ diagonal matrix with diagonal elements equal with the final demand by sector and A is the $n \times n$ domestic matrix of technological coefficients. The technological structure of each sector of the economy is represented by a column vector of the matrix A (Leontief, 1986). Given I the $n \times n$ identity matrix, the matrix $(I - A)^{-1}$ is the Leontief inverse matrix (Leontief, 1991) or the multiplier matrix, with elements indicating the impact of a final demand's unit change on the output of a sector. Eq. 1 Hata! Başvuru kaynağı bulunamadı. determines the total employment required to satisfy the specific levels of final demand, including in the calculation the intermediate demand requirements expressed by the multiplier matrix (Duchin & Steenge, 2007).

Recent studies (Brautzsch & Ludwig, 2011; Hollweg, 2019) are focusing on the labour content of exports (L_{EX}), a measure of the impact of the international competitiveness into an economy's labour market, estimated by Eq. 2:

$$L_{EX} = \ell \cdot (I - A)^{-1} \cdot \widehat{EX} \quad (2)$$

, where \widehat{EX} is the $n \times n$ diagonal matrix, with diagonal elements denoting the structure of exports by sector. L_{EX} is an $1 \times n$ estimating the exports' induced sectoral employment per monetary unit of exports.

Wolff (2003) introduced the estimation of the occupational content of exports (L_{EX_OCC}), taking to account the distribution of employment among sectors and occupations, as follows:

$$L_{EX_OCC} = \ell_{OCC} \cdot (I - A)^{-1} \cdot EX \quad (3)$$

, where ℓ_{OCC} is the $m \times n$ matrix of occupational coefficient matrix, showing employment by occupation and sector per unit of output. The matrix ℓ_{OCC} is estimated as: $\ell_{OCC} = L_{OCC} \cdot \widehat{X}^{-1}$, where L_{OCC} is the $m \times n$ matrix showing the distribution of employment by occupation and sector and \widehat{X} is a $n \times n$ matrix with diagonal elements denoting the gross output by sector. L_{EX_OCC} is an $m \times 1$ estimating the exports' induced employment by occupation, per monetary unit of exports.

2.1. The skill content of exports

The exporting sectors' labour skills are promoting are considered an important social aspect of a country's involvement in international trade (Salazar-Xirinachs et al., 2014). If S is the $k \times m$ matrix of the share of k -types of skills level for the m occupations, then the skill content of exports (L_{EX_S}) is defined as:

$$L_{EX_S} = S \cdot \ell_{OCC} \cdot (I - A)^{-1} \cdot EX \quad (4)$$

,where L_{EX_S} is a $k \times 1$ showing the distribution of exports' induced employment by skill level per monetary unit of exports. For a similar approach, see Wolff (2003) and Kiyota (2013).

2.2. The tasks content intensity of exports

In this research, the above-described methodology is extended, estimating the task content intensity of exports. Given the $l \times m$ matrix T , depicting the intensity of l tasks for m occupation, the occupational task content of exports (L_{EX_T}) is defined as follows:

$$L_{EX_T} = T \cdot L_{OCC} \cdot \widehat{X}^{-1} \cdot (I - A)^{-1} \cdot EX \quad (5)$$

, where L_{EX_T} is a $l \times 1$ showing the intensity of exports' induced employment by task, per monetary unit of exports. It should be noted that the multiplication of the first two matrices gives the employment weighted average index of tasks' intensity by sector, as discussed in Lanz et. al. (2013).

The methodology described in this section provides a detailed framework for assessing the technological structure changes' impact on the labour content of exports affected. Moreover, the labour content of exports can be determined regarding the sectors, the skills and the occupational tasks.

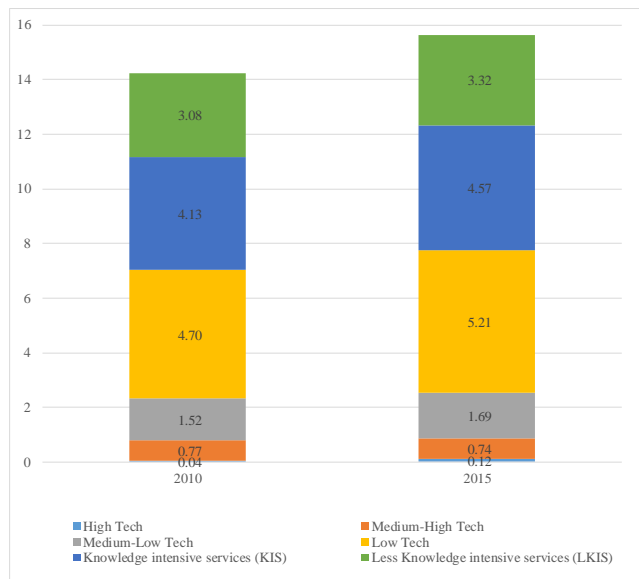
2.2. Data

In this research, the change of the skill and the task content of exports for the Greek economy between the years 2010 and 2015 is investigated, using a classification of 64 sectors (according to NACE Rev. 2); 40 occupations (according to ISCED 2011); 3 skill's level categories based on educational attainment level (Low level -ISCED 0, 1 and 2; Medium level -ISCED 3 and 4; High level: ISCED 5a, 5b and 6); and tasks indices scores for "Intellectual", "Physical" and "Social" Task and for "Use of methods" and "Use of ICT (Information and Communication Technology)" (Eurofound, 2016). In addition, the source of the domestic input-output table of the Greek economy for the years 2010 and 2015 is the database of Eurostat. Finally, data on the employment by sector & occupation and occupation & skill are sourced from primary data of the Labour Force Survey of Greece, and data on the task indices score by occupation are found at Eurofound (2016).

3. RESULTS

As showed in **Hata! Başvuru kaynağı bulunamadı.**, the labour content of exports increased by 9.86 percent between the years 2010 and 2015, from 14.24 to 15.64 persons per million €. The methodology results regarding the sectors are classified based on the sector's technological level as it is defined in Eurostat (2010). The most important finding is that, although the high tech sectors demonstrate low participation in exports' labour content, their share was almost tripled between the examined years. On the contrary, medium-high sectors show a small decrease, while the labour content of exports for all the other sectors was increased around 10%.

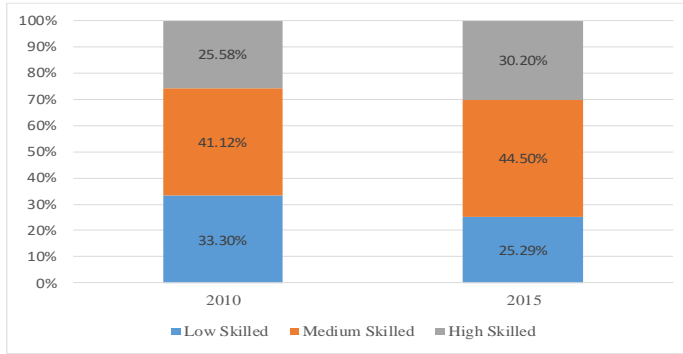
Figure 1: Labour content of exports by sectoral technological level per million €, Greece, 2010 & 2015



Source: Own calculations

In contrast with **Hata! Başvuru kaynağı bulunamadı.**, **Hata! Başvuru kaynağı bulunamadı.** shows an important shift into the skill content of exports. The percentage decreased of low skilled employment share is 8%, while the percentage increase of medium and high skilled employment reach out 3.38% and 4.62%, respectively.

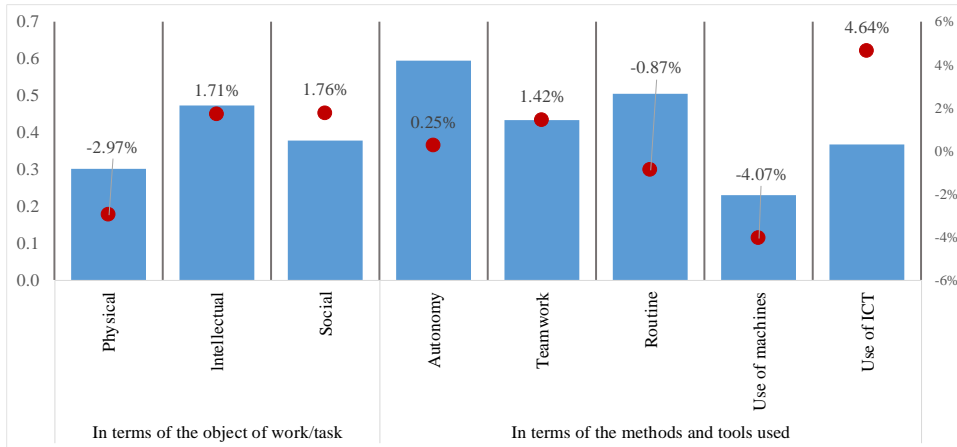
Figure 2: Skill content of exports per million €, Greece, 2010 & 2015



Source: Own calculations

Furthermore, **Hata! Başvuru kaynağı bulunamadı.** shows an important improvement (4.64%) in the task intensity connected with ICT use and an almost equal decrease in the task intensity associated with the use of machines (-4.07%). The percentage decrease of physical and routine intensity reached -2.97% and -0.87%, respectively, while intellectual, social, autonomy and teamwork intensity have a percentage increase of 1.71%, 1.76%, 0.25% and 1.42%, respectively. The findings of **Hata! Başvuru kaynağı bulunamadı.** are consistent with those of **Hata! Başvuru kaynağı bulunamadı.**, given that the decrease of low skilled labour is connected with the decline of physical task, routine methods and use of machines. In contrast, the increase in medium and high skilled labour is connected with the other tasks' increased intensity. Moreover, the significant increase of high tech sectors' labour content of exports (as shown in **Hata! Başvuru kaynağı bulunamadı.**) is consistent with the high increase of ICT use.

Figure 3: Task content intensity of exports per million € for Greece. The bar chart represents the intensity for 2015 (main vertical axis) and the red dots represents the percentage change between the years 2010 and 2015 (secondary axis).



Source: Own calculations

The findings of **Hata! Başvuru kaynağı bulunamadı.** are consistent with those of **Hata! Başvuru kaynağı bulunamadı.**, given that the decrease of low skilled labour is connected with the decreased intensity of the physical task, the routine methods and the use of machines. Similarly, the increase in medium and high skilled labour is associated with the increased intensity of all the other tasks. Moreover, the significant growth of high technology sectors' labour content of exports (as shown in **Hata! Başvuru kaynağı bulunamadı.**) is consistent with the high increase of ICT use.

4. CONCLUSION

The study results can be summarized as follows: the changes in the technological structure of the Greek economy (2010-2015), expressed by the matrix of technological coefficients, and into the volume and the structure of exports affected the labour content of exports. The most significant finding is the decreased participation of the low skilled labour and the corresponding tasks and the increase of high technology sectors and tasks connected with ICT use. Thus, the main policy implication deriving from this research is that the Greek economy's exposure to international competition requires a continuous upgrading of labour skills.

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Impact Of COVID-19 Outbreak On Organizational Performance: Evidence From North Macedonia

Marija Midovska Petkoska¹

Milena Boshkoska Klisaroski²

Shiret Elezi³

Olivera Kostoska⁴

¹ “St. Kliment Ohridski” University – Bitola, Faculty of Economics-Prilep, Republic of North Macedonia
e-mail: marija.midovska@uklo.edu.mk

² Ministry of Finance of the Republic of North Macedonia
e-mail: milenaboshkoska@yahoo.com

³ University of Tetova, Faculty of Economics, Republic of North Macedonia
e-mail: shiret.elezi@unite.edu.mk

⁴ “St. Kliment Ohridski” University – Bitola, Faculty of Economics-Prilep, Republic of North Macedonia
e-mail: olivera.kostoska@uklo.edu.mk; ORCID iD: <https://orcid.org/0000-0002-4794-635X>

Abstract: Coronavirus disease (Covid-19) has prompted many companies to change fundamentally the way of doing business across different sectors and regions. Businesses suddenly implemented strategies to stay safe and help prevent the spread - work from home, restricted in-person business operations, physical distancing, limited number of physically present workforce, to name but a few. Organizational performance has had an extremely important or fundamental role for the specialists in many fields (e.g. strategic planners, operations, finance, legal, and organizational development) even before the pandemic. Companies were looking for optimal strategic solutions to resume operations and carry on with serving their customers. This paper aims to examine the current situation faced by companies in North Macedonia in terms of measuring, managing and predicting organizational performance during the COVID-19 pandemic. In order to investigate the impact of COVID-19 outbreak on organizational performance, we have conducted 100 surveys of companies across the country. The results show that almost half of companies have adapted the measurements of organizational performances to the new conditions during the pandemic. Most respondents said they recognized the importance of organizational performance as a broad construct which captures what companies do, produce, and accomplish for the numerous constituencies with which they interact. In other words, it comprises the actual output or results of a business as measured against its intended outputs (or goals and objectives). Overall, organizational performance has generally decreased during the pandemic, with employees being the main determinant of organizational performance.

Keywords: Covid-19, organizational performance, North Macedonia

INTRODUCTION

In March 2020, the World Health Organisation (WHO) declared that a coronavirus outbreak (COVID-19) was a pandemic. It is still ongoing. Our society and thus businesses live with it almost two years. They are forced to adjust their work according to current measures and restrictions and to work in an uncertain environment. People are afraid for their life and the businesses are afraid for their market survivor. The COVID-19 crisis is placing pressure on employers and staff, whether they have to introduce new policies and methods in a very short period or to cancel their jobs and business operations (Vikas & Neha, 2021). Organizations often face crises, but the COVID-19 pandemic may be unique given its speed of change and the scale of its impact on both private and public segments of the economy (Mather, 2020). The companies continuously adopt new strategies and measures in order to maintain or achieve higher organizational performance if it is possible. Organizational performance are one of the most important criteria for assessing organization and its activities. Maintaining high organizational performance is a challenge for the companies today. Taking into consideration that they faced with a lot of restrictions in their work like work from home, restricted in-person business operations, physical distancing, limited number of physically present workforce, and etc. The COVID-19 pandemic has raised awareness of the importance of multiple factors that impact firms' performance (Impacts of Covid 19 on corporate governance and assurance, international finance and economics, and non-fiction book publishing, 2020). The question of which indicators and measures most adequately reflect the

performance of firms during the COVID-19 outbreak is a challenging one because this crisis might represent a new set of uncertainties for companies (Kraus, et al., 2020).

The early literature highlights both the enormous economic and social impacts of the COVID-19 outbreak with respect to financial markets, institutions and public policy (Golubova, 2021).

This paper explores the impact of Covid 19 outbreak on organizational performance in the companies in Republic of North Macedonia. As others companies in the world, Macedonian companies faced with a lot of problems in their work because of the pandemic. Many firms expect a long recovery period, while some firms have adjusted to the new normal. Financial problem is at the highest levels for about 31.10% percent of companies, 28,3% has problem collection of receivables and 25.5% has problem with decrease in sales (Midovska Petkoska, Elezi, & Boshkoska Klisaroski, 2021).

RESEARCH METHODOLOGY

The main aim of the research is to find out what is the impact of Covid 19 on the organizational performance in the companies in the Republic of North Macedonia. The research subject is focused on the question of interconnection between pandemic Covid 19 in the Republic of North Macedonia, and the influence on the companies in our country.

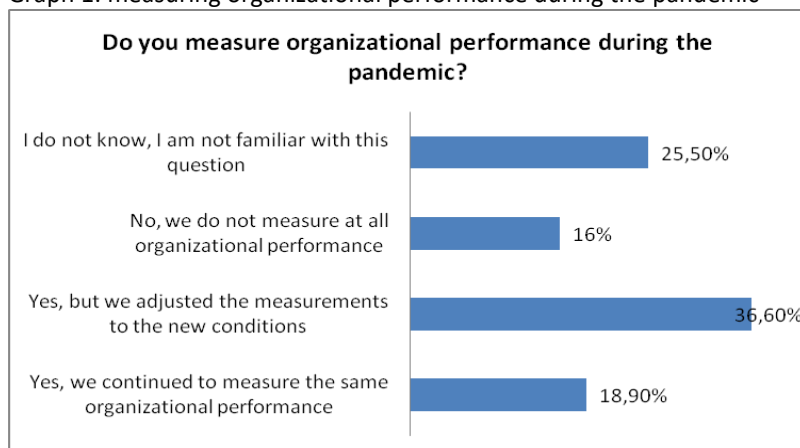
Data were collected with online questionnaire, prepared in Google Docs. Questionnaire contained questions in closed ended format and a 5-point Likert scale. The questionnaire contained three sections with logically connected questions. The first section was designed to gather general information for the respondents, including the age, the gender, the work position of employees, and size and the proprietorship of the companies to which the respondents belonged. Also, respondents must answer did the pandemic has changed the way of the work in their companies, did they working from home (online), did they have some benefits and obstacles from online working and did their company apply the way of working from home after the end of the pandemic. The second sections used questions for organizational performance in companies in terms of Covid 19. In order to complete the objectives of the study, the questionnaire was sent randomly to 400 respondents in the Republic of North Macedonia, and response was received from 107 respondents. The survey was conducted from November 1st to December 31st, 2020. Due to the scope of the research, in this paper, we will present the results of the second section of the questionnaire.

Research results

As we mentioned in the previous section, in this paper are presented results only of the second part of the questionnaire that refers to the organizational performance in the Macedonian companies in pandemic. In order to get information from the employees of all levels at the companies, we sent the questionnaire to employees of different levels. Most of them are employees, but we have answers from the managers and owners also.

Measuring of the organizational performance is crucial for every business. The company gets information about the achievement of its goals through the measurement. According to the results of the research most of the companies continue to measure their organizational performance, but they adjust their measurement to the new conditions (36,6 % of the respondents). 18,9 % of the respondents said that they continued to measure the same organizational performance as before the pandemic. The other results regarding this question are presented in the following graph 1.

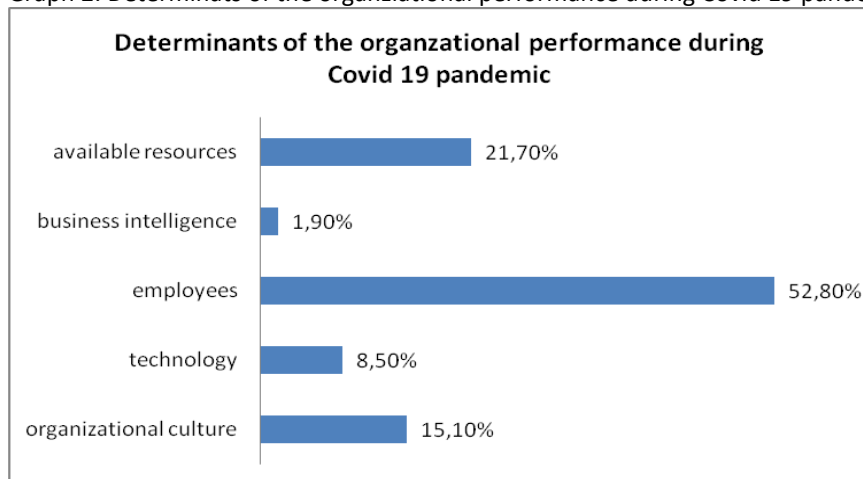
Graph 1: measuring organizational performance during the pandemic



Source: author's own research

Achieving high performance is determined by a number of factors and conditions. Taking into consideration that the conditions for work for the companies is significantly changed during the pandemic we researched the main determinants that had influence on the organizational performance during the pandemic. According to the respondents employees are still the most important determinant for the organizational performance. Even 52,8 % of the respondents answer that the employees are one of the determinant for the organizational performance. This is very important because most of the change during the pandemic occurred in the work of the employees, for example they were forced to work from home, to restrict their communication in face and so on. Besides employees another important determinant of the organizational performance for the macedonian companies are the available resources. This is expected taking into consideration that some of them were faced with reducing of the opportunities for providing sufficient resources. In this way they were faced with difficulties in securing raw materials and products from abroad because closing of the borders in some countries. The other determinants are presented in the graph 2.

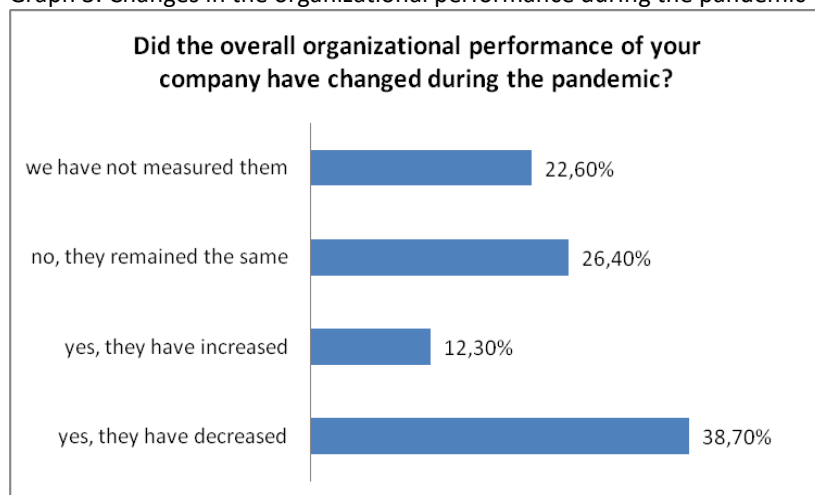
Graph 2: Determinants of the organizational performance during Covid 19 pandemic



Source: author's own research

The changes that occur in the work of the macedonian companies because of the pandemic also caused changes in the organizational performance. The results of the research show that in the most of the surveyed companies (38,7 %) organizational performance decreased. In 26,4 % of the companies they have been remained the same as previous the pandemic. It is very important to emphasize that 12,3 % of the surveyed companies noticed increasing of their organizational performance during the pandemic comparing with the organizational performance before the pandemic. These results are presented in the Graph 3.

Graph 3: Changes in the organizational performance during the pandemic



Source: author's own research

For analyzed data was used SPSS program to perform data entry and analysis. The survey explored a number of areas relating to organizational performance and the companies. In order to examine the dependence between the size of the companies presented with the number of employees and the change of the organizational performance during the pandemic of the Covid 19, the following hypotheses were tested.

H0: there is no dependence between the size of the company and the change of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.

H1: there is correlation between the size of the company and the change of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.

Based on the results obtained $p=0,970$ so it means that Asymp. Sig. (2-sided) or $p>0.05$, which means that zero is accepted and the alternative hypothesis is rejected. This means that there is a no statistically significant relationship between the variables. That is, there is a dependence between the size of the company and the change of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.. From the obtained results it follows that Individual hypothesis H1 - is accepted.

Chi-Square Tests

| | Value | df | Asymp. Sig. (2-sided) |
|------------------------------|--------|----|-----------------------|
| Pearson Chi-Square | 2,856a | 9 | ,970 |
| Likelihood Ratio | 2,847 | 9 | ,970 |
| Linear-by-Linear Association | ,664 | 1 | ,415 |
| N of Valid Cases | 106 | | |

We use cross tabulation to see the interrelation between two variables, organizational performance and Number of employees.

During the pandemic did your company change the overall organizational performance * Number of employees Crosstabulation

| Count | | Number of employees | | | | Total |
|---|--------------------------|---------------------|---------------|----------------|---------------|-------|
| | | from 1 to 10 | from 11 to 50 | from 51 to 250 | more than 250 | |
| During the pandemic did your company change the | yes, they have decreased | 11 | 8 | 6 | 16 | 41 |
| | yes, they have increased | 2 | 4 | 2 | 5 | 13 |

| | | | | | | |
|------------------------------------|----------------------------|----|----|----|----|-----|
| overall organizational performance | no, they remained the same | 7 | 7 | 4 | 10 | 28 |
| | we have not measured | 4 | 4 | 4 | 12 | 24 |
| Total | | 24 | 23 | 16 | 43 | 106 |

Also to see the dependence between the Market on which the company sales its products and the change of the organizational performance during the pandemic of the Covid 19, the following hypotheses were tested.

H0: there is no dependence between the Market on which the company sales its products of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.

H1: there is correlation between the Market on which the company sales its products of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.

Based on the results obtained $p=0,655$ so it means that Asymp. Sig. (2-sided) or $p>0.05$, which means that zero is accepted and the alternative hypothesis is rejected. This means that there is a no statistically significant relationship between the variables. That is, there is a dependence between the Market on which the company sales its products and the change of the organizational performance in the companies in the Republic of North Macedonia during the pandemic of Covid 19.. From the obtained results it follows that Individual hypothesis H1 - is accepted.

Chi-Square Tests

| | Value | df | Asymp. Sig. (2-sided) |
|------------------------------|-------|----|-----------------------|
| Pearson Chi-Square | 4,158 | 6 | ,655 |
| Likelihood Ratio | 4,166 | 6 | ,654 |
| Linear-by-Linear Association | ,039 | 1 | ,844 |
| N of Valid Cases | 106 | | |

We use cross tabulation to see the interrelation between two variables, organizational performance and Market on which the company sales its products.

During the pandemic did your company change the overall organizational performance * Market on which the company sales its products Crosstabulation

| Count | | Market on which the company sales its products | | | Total |
|--|----------------------------|--|------------------------|--------------------------------|-------|
| | | Only on domestic market | Only on foreign market | On domestic and foreign market | |
| During the pandemic did your company change the overall organizational performance | yes, they have decreased | 22 | 2 | 17 | 41 |
| | yes, they have increased | 5 | 1 | 7 | 13 |
| | no, they remained the same | 13 | 5 | 10 | 28 |
| | we have not measured | 11 | 3 | 10 | 24 |
| Total | | 51 | 11 | 44 | 106 |

Conclusion

It is evident that the impact of COVID-19 was felt almost immediately in most of the Macedonian companies. They are facing with a lot of challenges caused of this pandemic. First, they have adopt the new ways for work in their companies, taking into consideration the new protocols and restrictions by the government. In the most of the business activities slow and some companies are seeing lower

revenue resulting in less cash flow. Many of the companies in some sectors were obligated to close their businesses in the time for the pandemic (for example restaurants for wedding are closed all the time, then restaurants, fitness clubs, sport clubs, kindergarten were closed in some period during the pandemic). This caused lot of the business to fire their employees or even to close their businesses. Despite the measures of the so called packages for support for the companies by the government, the businesses are still facing with a lot of problems in their work. all these changes lead to a change in the overall organizational performance of the companies.

From the results we can conclude that Macedonian companies continued to measure their organizational performance during the pandemic. Some of them made some adjustments in their measurement taking into account the new conditions, but some of them continue to measure the same organizational performance. Most of the Macedonian companies noticed reducing of their organizational performance during the pandemic. According to the results employees and available resources are the most important determinates of the organizational performance. In this way we must stress that employees were obligated to made some changes in the working for example to start to work from home. This change results with some problems and limitations, because most of the companies are not technical ready for this kind of work. After that, they said that in this way of work the control over the employees is reduced.

Further, the Macedonian companies faced with a lot of financial problems, decreasing of the sales and reducing the production. The consequences of the pandemic have very negative impact on the work of the most of the Macedonian companies. They will need time for recovery and a lot of additional support by the government.

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Start-up identity – lifecycle-based self-identification classification of start-ups based on artificial intelligence and natural language processing

Márton Gosztonyi¹

¹Budapest LAB Enterprise Development Center, Budapest Business School University of Applied Sciences

Abstract: The paper covers a lifecycle-based self-identification analysis of start-ups in a semi-peripheral country. We use artificial intelligence-based (AI) natural language processing (NLP) analysis on interviews with Hungarian start-up's founders to examine how start-ups' self-identification changes along lifecycles based on venture capital investment and inherent classification. Thus, we examine which system process and corresponding category system promote a company to define itself as a start-up. Our results show that start-up identity is not constructed as a constant entity but as a constantly changing space, which can be divided into well-defined segments and outlines the action horizon of the given economic organisation.

Keywords: Start-up, Business Identity, Natural Language Processing, Text Mining, Artificial Intelligence

Start-ups, change of variety

The self-identification of firms largely determines the event horizon of their economic transactions (Seppänen et al., 2015). As a result, analysing the identity of businesses can help us gain a deeper understanding of the actions and long and short-term economic strategies that a particular company implements. Although we already have pervasive literature on the identity of businesses, in the case of start-ups, this line of research still holds many unanswered questions (Sutton, 2000). In the literature, start-up self-identification is usually seen as an unchanging entity. This definition is crystal clear as the entrepreneurial idea emerges and unchangeably follows the company until its exit (Dufour et al., 2018; Jawahar-McLaughlin, 2001; Lester et al., 2003). This is because theorists mostly focus on start-ups in the epicentres of start-up ecosystems (Silicon Valley, Tel-Aviv).

Consequently, fewer discourses are available about start-ups operating in semi-peripheral economies. In our study, we supplement these theories by focusing on start-ups operating in Hungary, a country with a semi-peripheral economy, and examine how variable the self-identification of start-ups is in this context. We also analyse the factors and categories that shape the start-up identity.

The start-up form is one of the manifestations of entrepreneurship (Wennekers & Thurik, 1999; Zacharakis et al., 1999), which contributes greatly to the innovative and competitive advantage and economic growth of a given economy (van Praag & Versloot, 2007). However, the definition of the concept itself can be approached from several theoretical foundations. So, its definition is spread over a wide spectrum in the literature, highlighting its different mechanisms of action. The concept appears in the late '60s, early '70s under the collective concept of 'fast-growing businesses'. At this time, theorists focused on differences in the accumulation of investment as well as start-up costs in definitions (Aschmann, 1970) and the limited funding that any fast-growing firm must face (Ray et al., 1974). By the 1980s, the start-up concept had been narrowed down to companies operating in a particular industry. This concept primarily included early-stage semiconductor companies (Angel, 1989; Schoenberger, 1996). Thus, a term for the phrase 'fast-growing electronic start-ups' (Florida, 1991, p. 256) was created. Parallel to the turbulent growth of the start-up sector in the 1990s and 2000s, the definition space expanded. Rapid growth (Saxenian, 1994) in an extremely unstable economic environment came to the forefront in the definition (Markusen, 2003). New types of finance-related companies and venture capital businesses (Bussgang, 2010) found the role of idea-based operation, informality, and hard work crucial for exponential growth in firms (Barringer et al., 2005; Feld & Mendelson, 2016). By the 2000s, start-ups had created new industries. They were at the forefront of developing innovative products and services (Feesser & Willard, 1990), thus, adding industry experience as a relevant factor to the definition (Hwang & Horowitz, 2012). By 2010, process-and-context-based definitions of start-ups emerged from feminist economic geography and post-structuralist theories (Yeung, 2015). These definitions transformed the definition of start-up to the status of a narrative (Cockayne, 2019) in which both corporate actions and employee functioning are reanalysed. Thus, start-ups can be defined as a working

method that promises a new, improved, and more modern type of work based on its self-narrative (Marwick, 2013), love of work (Gill, 2002; Markusen, 2003), passionate attachments to work (McRobbie, 2002), and the concepts of the new urban environment and lifestyle (Florida, 2005). The contextual definition of a start-up has also been supplemented with the function of an economic marker, as it appears in countries that are making promising global or regional economic developments driven by technology and knowledge-based enterprises. The concept of a start-up has thus also become an economic status symbol, symbolizing the economic sphere populated by highly educated young people spearheading business and cultural trends (Marwick, 2013).

When taking stock of the development of the start-up definition, it can be seen that the terminology is classified primarily based on normative aspects, corporate management, and financial aspects, and there is little talk about the issue of business identity. This is very similar to initial theories about companies, which have long been defined by the theory of transaction costs (Coase, 1937; Williamson, 1985). This thesis states that companies exist because they are more effective contractual tools than the market. Therefore, it is worthwhile for individuals to organise into companies rather than merely enter into economic transactions in the market because it reduces transaction costs. In recent decades, however, new theories have emerged: a knowledge-based view of the firm, which is based on theories of organisational theory and business strategy research (Conner & Prahalad, 1996; Grant, 1996; Kogut & Zander, 1992). A company's knowledge-based theory argues that firms exist because they can better integrate and apply valuable knowledge in business than markets. In addition, companies and entities carry a fundamentally cultural identity, and this culture is constantly changing. Although Alvesson and Robertson (2006) argue that corporate identity has been an important part of the scientific discourse since the 1970s, it constantly talks about the strong correlation between strategic action and symbolic mechanisms of an economic organisation and the identity discourse and language use. The knowledge-based theory has indeed been strengthened as a theoretical trend since the early 2000s. Laclau and Mouffe's (2001) expanded corporate identity theory founded on speech theory strongly impacted organisational identity research (Bridgman-Willmott, 2006; Willmott, 2005; Kunz et al., 2014).

According to Laclau and Mouffe (2001), the discourse on corporate identity 'covers a set of hegemonic articulation practices that form and organize social and economic relationships' (2001, p. 96). Storey et al. (2005) supplemented this by incorporating employees' perspectives into corporate identity research. They found that employees 'do not merely passively accept the narratives and practices to which they are exposed, but they use it as an inherent field of action . . . and from which market transactions and economic actions are derived' (p. 1050). It follows that companies must be seen as cultures, a way of thinking, and the distribution of external social forms (Weeks-Galunic, 2003). Undertakings are, thus, sets of identities driven by cultural thinking (ideas, beliefs, assumptions, values, schema of interpretation, know-how, behaviour, language, and symbols). These identities are selected, varied, preserved, and institutionalised over time. Therefore, firms provide a sense of community through language, coordination, and learning built on an entrepreneurial identity and confer some unique characters to their members (Kogut & Zander, 1992). This identity is expressed in things like the shared coding scheme of reality, the intersubjectivity of language and the cognitive scheme, the shared conventions, and rules by which people coordinate their behaviours and decisions, shared moral values, and expectations. In other words, they reflect participation in a common culture and guide economic actions, believing that 'corporate identity is the accumulation of the underlying history...which is central to an organization's strategic planning and integrates and coordinates all areas of economic action...a common factor and goal, but also a sense of loyalty and community' (Strišš-Vodas, 2006, p. 111). Companies, thus, provide the normative area to which their members belong. This identification has two consequences. First, it sets out the conventions and rules by which individuals coordinate their behaviour and decisions. Second, it defines the process by which this learning is socially developed through the development of values and convergent expectations (Kogut-Zander, 1996).

The start-up as a definition of identity was primarily introduced into the definition discourse by critical, ecological, post-behaviourist, and feminist economics (Sayer, 2001; Hsu-Hannan, 2005; Kogut-Zander, 1996; Nelson, 2003). Contrary to corporate and business identity research, the study of self-identity for start-ups was limited to certain sub-areas rather than studying the entire company. However, several studies have been conducted on the identity-forming effect of visual communication and branding of

start-ups and the identity formation of leaders (Shi-Miles, 2020; Chow, 2020). The work of Gioia et al. (2000) was the first to set start-up self-identity as a research goal. They introduced the concept of fluid identity, which in the case of start-ups means that identity changes in a relatively short period, in an environment where the seemingly stable principles and values of self-identity are constant, but their interpretation changes over time. Thus, the static concept of self-identification has been questioned, pointing out that classifying identity as a permanent or stable concept in the context of continuous change will be a problematic concept for start-ups. This theory is complemented by the writings of Parent and Foreman (2007) who introduced the concept of sticky identity, a process in which the founders of an organisation construct identity narratives to external stakeholders, who receive and interpret the start-up and reflect them to the organisation. The start-up then continues to work with this reflected (stuck) narrative, which often involves transforming or redefining its identity. Parallel to this theory is Jauhiainen's (2016) identity research, in which he explored early-stage start-up identity to find that it emerges as a kind of post-constructivist counterpoint. In their initial lifecycle, start-ups shape their identity discourse vis-à-vis traditional SMEs and wage labour, emphasising the concept of free and independent entrepreneurship. Startups then strongly identified with the entrepreneurial label and used excited, romantic, and liberated language to describe their new role. This exaggeration is a means to try to fit into the new social category.

In our research, we examine start-up identity through lifecycle theories. Although there are several lifecycle theories for start-ups (Dodge-Robbins, 1992; Downs, 1967; Dufour et al., 2018; Greiner, 1972; Jawahar-McLaughlin, 2001; Lester et al., 2003; Lippitt & Schmidt, 1967; Mintzberg, 1984; Scott, 1971), in this paper, we use lifecycle theories approached from the point of view of venture capital investments. This approach has provided the most appropriate systematisation for our text corpus. A series of lifecycle models based on venture capital investment was opened by Lyden (1975), who typified lifecycle thinking in his model, starting with a mapping of the resources required like a capital investment. Later, theories related to the source of financing are fulfilled in the work of Paschen (2017), who tried to synthesise the basis of all life-cycle models, and at the same time, identified that start-ups need resources, especially financial resources. In his model, he distinguished three categories: 1) the pre-start-up phase, which refers to the period before the actual enterprise, 2) the start-up phase, and 3) the growth phase. In the pre-start-up phase, the problem is clarified; the business idea and the fitness of how well the company managed to offer a solution to the problem, i.e., the validation of the product/service, are conducted. At this stage, companies operate without capital investment or with meager investments. In the start-up phase, market entry, branding, and the real market validation of the product appear, usually accompanied by a small amount of capital investment, called a seed investment, or a smaller amount of investment from an angel investor. Finally, in the third phase, the growth phase, market penetration comes to the fore, accompanied by increasing amounts of venture capital investments (from Series A to Series J) as well as crowdfunding-based capital investment.

In our research, derived from our diverse corpus, we used Paschen's (2017) model to typify the lifecycle while, at the same time, transforming it for start-ups operating in a peripheral economy. In our model, we separated four investment phases: the Preseed phase (which is the same as Paschen's pre-start-up phase), the Seed phase (this corresponds to the start-up phase in the original model), the Series-A phase (which corresponds to the very beginning of the growth phase), and the Series-B stage (which corresponds to the beginning of the growth stage). With them, we could transform the theory to the size and peculiarities of the Hungarian start-up world. These phases were critical because Hungary, located within the Central and Eastern European region, is a valuable and emerging segment of the global start-up ecosystem, supported by the increase in the volume of venture capital investments from 2018 (Invest Europe, 2019; Molnár-Jáki, 2020). However, the Hungarian start-up ecosystem differs far from the start-up ecosystems of the leading countries in both volume and size (Radácsi-Filep, 2021; Fazekas-Becsky-Nagy, 2019).

Text mining and artificial intelligence: Data and analysis methods

One of the most evolving methodological directions in economics and social sciences is interpreting texts using data and quantitative text analysis (Sebők et al., 2021)¹. Natural language processing (NLP) became one of the leading methodological trends with the Big Data Revolution when diverse, non-linear, large-scale, heterogeneous databases appeared (Gosztonyi, 2021). As in the case of the complex methodologies brought to life by Big Data, the inductive direction plays a key role in automated text analysis instead of the deductive theoretical directions. Hence, it is especially suitable for exploratory research. Although text mining is also used by our day-to-day software (Google, Youtube, Facebook, Twitter, etc.), Grimmer and Steward draw attention to some limitations in the method in their 2013 study. For example, the hermeneutic interpretation of human language cannot currently be part of NLP. Still, substantial textual data can be analysed and processed with the method. Thus, quantitative text analysis is not intended to replace the analysis of the scientific causal analysis rather embed the process in an interaction.

The use of text mining and NLP is currently in its infancy in the study of start-ups. Many promising studies have emerged in recent years. One such study belongs to Ross et al (2021), furthermore, the work of Rin (2013) or Glupker et al. (2019) extended and improved traditional econometric approaches using NLP. They researched investor networks to understand how network position determines the success of investors in start-ups. Based on quantitative data mining on Twitter data of start-up companies, Antretter et al. (2019) identified companies that could predict economic failure and success. Vajjala et al. (2020) used NLP techniques to identify potential, high-value investments in the Crunchbase system. This research was complemented by Xu et al. (2017), who also analysed the Crunchbase database with NLP intending to narrow the list of portfolio companies that venture capitalists can consider. Finally, Dellermann et al. (2017) combined machine learning with traditional qualitative analysis techniques to create a method of so-called hybrid intelligence for start-ups. However, in the case of start-ups, the literature focuses on certain industries, enterprises, activities, or regions, limiting the generalisability of NLP research today (Demil et al., 2015; Hermes-Böhm-Krcmar, 2019). The present study is no exception, as the level of validity of our data can be justified for the start-ups in Hungary.

Our research topic (domain) is start-up companies in Hungary, with a research corpus of 12 documents. The unstructured dataset underlying the documents consisted of three waves of semi-structured interviews with start-up founders². The first two waves occurred in 2019 and 2020 when the research group of Budapest Business School University of Applied Sciences conducted repeated semi-structured interviews with four start-ups, including individual and group interviews. This was followed by the 2021 research, in which individual interviews were conducted with six other Hungarian start-up founders.

Consequently, a very heterogeneous data set of 24 interviews were made available for our research³. In the first step in designing the corpus, we developed the common categorisation based on which each interview became classifiable. This categorisation adapted Paschen's (2017) investment capital-based start-up lifecycle categorisation to a semi-peripheral country (Table 1). The corpus categorisation included four categories, a) start-ups in the idea stage, for which no capital has been raised yet (PreSeed), b) start-ups after a small initial investment (max. HUF 10 million) (Seed), c) start-ups after the

¹ This methodological direction can be found under several names in the literature; text mining, automated content analysis, automated text analysis, and natural language processing (NLP)

² The number of founders of startups ranged from 2 to 4, that of owners ranged from 3 to 6, and the number of non-founder/owner employees ranged from 0 to 6. All company founders had high education, university or college degrees.

³ The sample cannot be considered representative of Hungarian startups. But no quantitative database for semi-peripheral countries is available for developing a representative sample (Szerb et al., 2018). Startups are not recorded in a separate register. There is not even a separate legal form that would indicate the startup business form. Consequently, in semi-peripheral countries, this form of enterprise is examined with an interview-based qualitative methodology, which does not meet the criteria system of representativeness, but makes this economic segment researchable.

first investor's capital injection (Series-A), and finally d) start-ups after two or more large investments (Series-B)⁴. After creating the framework, we classified the individual and group interviews as well as the interviews recorded in the different waves. The interviews – group and individual interviews – could be treated as a joint document for a given start-up. Even interviews recorded in different waves could be treated as one if there was no lifecycle change between the two waves⁵.

Table 1 – Thematic classification of corpus documents based on venture capital lifecycle categorisation (N = 12)

| Start-up | Year | Start-up Lifecycle | | | |
|--------------|------|--------------------|----------|----------|----------|
| | | PreSeed | Seed | Series-A | Series-B |
| Branding | 2020 | 1 | | | |
| Day2Day | 2020 | | | 1 | |
| Lockhek | 2020 | | 1 | 1 | |
| Emed | 2020 | | | 1 | |
| ViddL | 2021 | | | | 1 |
| Édes Város | 2021 | | | 1 | |
| Badrockfarm | 2021 | | | 1 | |
| Briefly | 2021 | | | 1 | |
| IBookR | 2021 | | 1 | | |
| Pentech | 2021 | | | | 1 |
| Total | | 1 | 2 | 6 | 2 |

Table 1 shows that the investment lifecycle categories covered a very different number of items. At the same time, Series-A start-ups contribute to 50% of the total sample. On the other hand, the Preseed category accounted for only 8.3% of it. This indicates a strong heterogeneity among the sample numbers per category – an important limitation of our analysis. After sample categorisation, the interview questions were removed from the corpus. The documents were tokenised (broken down into word units) and lemmatised (condensed)⁶. During our analysis, we used stop-word filtering with the Hungarian stop-word file of the quanteda R program package (Benoit et al., 2018). On the other hand, we built a specific custom stop-word file for the corpus.

NLP analyses were performed with R v 4.0.0 and RStudio v1.4.0 software⁷. We performed several NLP analyses on the start-up corpus to run our results and models through multi-segment validation. Using NLP descriptive statistics, such as term frequency (TF) and TF-IDF (inverse document frequency), we examined the corpus and corpus lifecycle elements to explore what defining terms appear in the text. Relationships between these terms were later explored with n-gram networks (Liu, 2010). The n-gram

⁴ It is important to note that the amounts indicated in the international literature correspond to the Series-A and Series-B categories. These numbers are much smaller in the case of Hungarian. Thus, these categories can only be interpreted in the context of semi-peripheral countries.

⁵ There was only one startup that made a lifecycle change over the course of a year. The company moved from the Seed category to the Series-A category. In this case, the interviews were treated separately (as Lockehek and LockehekPS).

⁶ The lemmatisation was performed with the magyarlanc 3.0 java based program (Zsibrita et al., 2013). Our code used for lemmatisation was as follows: java -Xmx1G -jar magyarlanc-3.0.jar -mode morphprase -input *.txt -output *.txt (* indicates the file name).

⁷ The following software packages were used in our R analysis: Quanteda (Benoit et al., 2018), tidyverse (Wickham et al., 2019), igraph (Csardi-Nepusz, 2006), xlsx (Dragulescu-Arendt, 2020), readtext (Benoit-Obeng, 2021), wordcloud (Fellows, 2018), tm (Feinerer- Hornik, 2020), forcats (Wickham, 2021), performance analytics (Peterson-Carl, 2020), factoextra (Kassambara-Mundt, 2020), text2vec (Selivanov-Bickel-Wang, 2020).

The scripts created during the analysis are available in the GitHub repository of Márton Gosztönyi <https://github.com/Goszmarton/StartupNLP>

identification and categorisation are based on knowledge extraction from the syntactic and ontological relationships of hierarchically nested synonym sets and pattern recognition. The n-gram (a term that combines n amounts of words) builds relationships through dependencies by exploring the syntactic relationships of characteristic words (Kuzminov et al., 2018).

Based on the set theory, we examined how many a priori categorization that we had set up (based on lifecycle venture capital) covers the corpus categorisation and what other possible categorisation can be discovered in the corpus. We did this by text comparison and used two types of indicators to prepare for this: the Jaccard index and the Cosine distance. Jaccard divides the number of matching words in a document by the sum of the number of words. It, thus, shows the ratio of identical terms to the total word count of documents (Niwattanakul et al., 2013). Its formula is:

$$J(doc_1, doc_2) = \frac{doc_1 \cap doc_2}{doc_1 \cup doc_2}$$

The cosine distance is based on the angle enclosed by two text vectors (Wang-Dong, 2020). It calculates the scalar arithmetical product of the vector and then divides it by the product of the Euclidean norms (L2) of the vector. A cosine distance can take a value between 0 and 1. If it takes a value of 0, the two texts are not similar at all. Its formula is:

$$\cos\theta = \frac{\vec{a} \cdot \vec{b}}{\|\vec{a}\| \|\vec{b}\|} = \frac{\sum_1^n a_i b_i}{\sqrt{\sum_1^n a_i^2} \sqrt{\sum_1^n b_i^2}}$$

We used these results in our topic modelling, an unattended machine learning based on artificial intelligence, in which the algorithm performs groupings using document properties and model estimates (Sebők et al., 2021). Topic modelling was expected to reveal an inherent pattern from the corpus through unspecified indicators. Thus, in topic modelling, we were not primarily interested in the characteristics of a text but the similarities of the group of texts (Burtejin, 2016). In the process, we used the Latent Dirichlet Allocation (LDA) algorithm, which treats each document as a vector of word numbers (Blei et al., 2003; Shi et al., 2016) and treats the lemmas in each start-up document for a specified number of topics and links them to the keywords-related topic. Based on this, 'LDA assigns subject words to documents and then examines the combined appearance of words throughout the document to estimate topics' (Sebők et al., 2021, p. 81). Thus, with the help of predefined clusters (topics), the algorithm identifies keywords in the documents based on the distribution of the topics (Jacobi et al., 2016). The LDA model is founded on a probabilistic assumption that content is created in two steps (Jia, 2018; Palos-Sanchez, 2017; Saura et al., 2018). The first step identifies the words and classifies each word into a separate document. The next step is to randomly identify the distribution of topics in the sample and select the main topics (Jia, 2018). In analyses, neither the distribution of topics in documents nor the distribution of words in topics is known (Saura et al., 2019). However, the common distribution of hidden and observed variables is expressed by the following mathematical formula:

$$p(\beta_{1:K}, \theta_{1:D}, z_{1:D}, w_{1:D}) = \prod_{i=1}^K p(\beta_i) \prod_{d=1}^D p(\theta_d) \sum_{n=1}^N p(z_{d,n} | \theta_d) p(w_{d,n} | \beta_{1:K}, z_{d,n})$$

where β_i is the distribution of one word in topic i , with a total of K topics; θ_d is the ratio of topics in document d , D denotes all documents; z_d assigns the topic in document d ; $z_{d,n}$ is the topic design of the n th word of document d ; w_d is the observed words in document d ; finally, $w_{d,n}$ is the n th word of document d .

The LDA finally identifies the topics and words using the following equation:

$$p(\beta_{1:k}, \theta_{1:D}, z_{1:D}, w_{1:D}) = \frac{p(\beta_{1:k}, \theta_{1:D}, z_{1:D}, w_{1:D})}{p(w_{1:D})}$$

The disadvantage of topic modelling is that it is not possible to measure the performance of the machine procedure (Sebők et al., 2021), which is a limitation of the method. That is why we used the deductive methodological elements (TF-IDF, n-gram) during the synthesis, for which the error of machine performance has already become quantifiable. The synthesis was finally performed by word embedding, in which we followed the bag of words method based on unsupervised artificial intelligence. We aimed to explore and synthesise contextual meanings.

Research questions and hypotheses

Our study explores the lifecycle-based evolution of start-up self-identification and inherent self-identification categories. Consequently, in our exploratory research, we seek to answer the extent to which the self-identification of start-up firms varies as a function of their lifecycle and what self-identification categories can be identified in the segments of different lifecycles.

Consequently, our central research hypothesis is as follows:

H₁: The self-identification of start-ups operating in semi-peripheral countries is not constant but shows a variable nature along their lifecycle, organised into well-defined separate categories.

The central hypothesis of our research was supplemented with three sub-hypotheses. We first examined what dominant self-defining clusters appeared in the corpus, based on Paschen's (2017) lifecycle-based venture capital investor model and how they can be theoretically classified.

H_{1.1}: Based on Paschen's (2017) model, the self-identification of start-ups operating in semi-peripheral countries can be grasped, and markedly distinct differences can be detected along with the clusters of self-definitions.

Secondly, we examined the sub-hypothesis: what other identity categorisation can be formed from the corpus by a set-theory-based inductive method, beyond the a priori categorisation of hypothesis 1.1.

H_{1.2}: A different (not venture capital based) self-identification categorisation can be set up for the examined start-ups with the help of artificial intelligence,

Finally, we examined whether the self-identification categories of sub-hypotheses H_{1.1} and H_{1.2} can be synthesised, in our third sub-hypothesis.

H_{1.3}: Life-cycle-based self-identification categories based on capital investment and the topic model complement each other, i.e., deductive a priori and inductive machine learning self-identification categories can be synthesised.

Start-up identity classification based on the lifecycles and venture capitals

As the first step in examining the lifecycle-based identity of start-ups operating in a semi-peripheral economy like Hungary, we examined the sample corpus's term frequencies (TF). In TF analysis, the weight of a word is the number of times it is represented in the documents, i.e., how many times a given word appears in the corpus's documents (Sebők et al., 2021). The results of our word frequency analysis are summarised in Table 2. Depending on the number of lemmas, sub-corpus of different sizes are created along with the investment lifecycles. The largest sub-corpus was given by the Series-A and the smallest by the PreSeed sub-corpus. However, it can be seen from the average word frequencies that all the sub-corpus can be characterised by the same word frequencies (2.4 std: + - 3.8). However, there is a difference in the most frequently used words. The Series-A sub-corpus stands out in this category. This implies that our corpus is skewed towards the Series-A category. The PreSeed category is not rightly represented in the sample.

Table 2 – TF distributions of the corpus by investment lifecycles

| Lifecycles | N of Lemmas | Wordcount | Std dev | Min | Max |
|------------|-------------|-----------|---------|-----|-----|
|------------|-------------|-----------|---------|-----|-----|

| | | mean | | wordc. | wordc. |
|---------------------|--------------|-------------|-------------|----------|-----------|
| PreSeed | 1036 | 2,36 | 3,76 | 1 | 61 |
| Seed | 1777 | 2,41 | 4,01 | 1 | 76 |
| Series-A | 6274 | 2,42 | 3,91 | 1 | 99 |
| Series-B | 1941 | 2,40 | 3,70 | 1 | 47 |
| Total Corpus | 11028 | 2,41 | 3,87 | 1 | 99 |

However, in addition to word frequency, let's move on from the most commonly used indicator to the TF-IDF weighting, which calculates the inverse of word-document frequency (Aizawa, 2003). Based on this, it can be concluded that if a word is associated with a high TF-IDF score, the word frequently occurs in the document, while in the whole corpus, it is rare. In contrast, words with a small TF-IDF score often occur throughout the corpus (Tikk, 2007). Therefore, the inverse value of TF-IDF is used, which shows how significant the given expression is, in general, in its topic. In our study, the TF-IDF index was calculated and normalised according to the following formula:

$$f_{\text{term}} = \sum_i^n \text{sentence_occurrences}_i$$

Where f_{term} represents the frequency of the expression, i covers the number of documents, $\text{sentence_occurrences}_i$ is the number of sentences in the i th document in which the expression is found. Normalised TF-IDF values were calculated using the following formula:

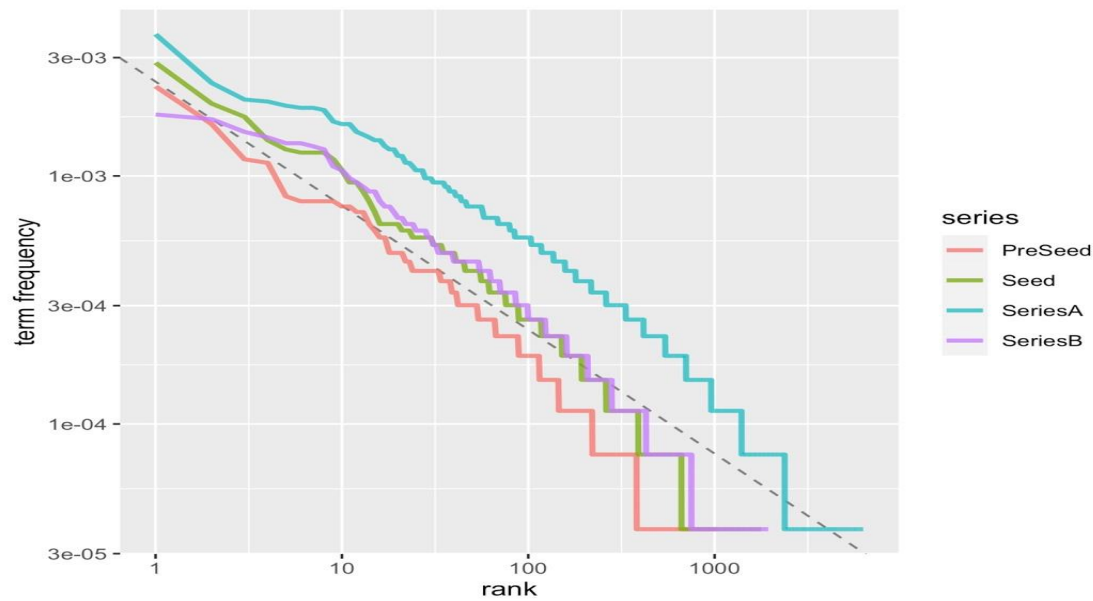
$$Z_{\text{term}} = \frac{f_{\text{term}} - \min(F)}{\max(F) - \min(F)} * 99 + 1$$

Where Z_{term} is the frequency index of an expression, $\min(F)$ is the minimum value of the frequency of the expression, while $\max(F)$ is the maximum value of the frequency of the expression (Kuzminov et al., 2018).

Based on the TF-IDF indices, after a log-log normalisation, it became comparable to what extent the documents classified into investment lifecycles differ from the average text corpus⁸ (Figure 1).

Figure 1. TF-IDF index of documents classified by investment lifecycle in a log-log system

⁸ The intercept value of the normalised linear line is 2.42, while its slope value is -0.54.



On the one hand, it can be seen from the figure that, not surprisingly, the TF-IDF indices of documents follow Zipf's law (Zipf, 1949). More importantly, however, the TF-IDF values of the lifecycles differ significantly. For example, the difference based on the largest lemma is between the Series-A and PreSeed lifecycles. On the other hand, the Series-B and Seed categories documents follow a fairly identical TF-IDF index. All this supports that they are drawn up with characteristically separable document sets based on investor lifecycles.

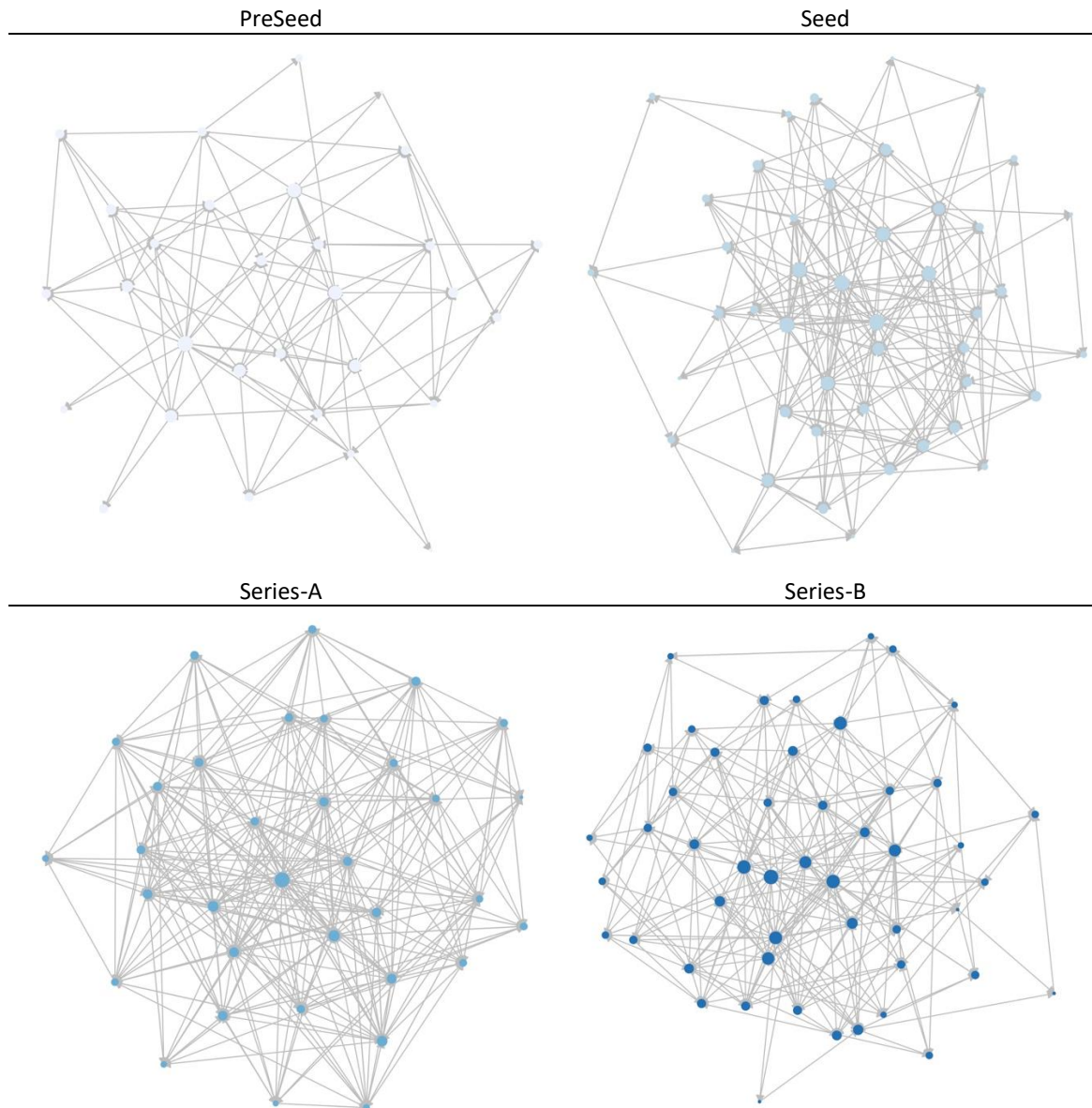
We created a network of word contexts using bigram analysis to capture exactly what expressions and semantic relationships differ from the narratives of lifecycles' stages. As a result, the lemmas were divided into two-element series, which created an opportunity to identify the relationships and trends, and patterns between the lemmas (Kwartler, 2017; Schütze et al., 2008). The networks had different bigram relationships (Table 3). For easier review, the degree was maximised based on the distribution of the indegree histogram⁹, and then the network diagrams were transformed based on their number of indegrees. With descriptive network statistics of bigram networks (Table 3), it can be seen that we encounter networks with different edge numbers, of which the Series-A network stands out in its size (3,896 lemmas and 14,326 edge numbers, connections). The network of narratives can also be divided into a large number of subnet units denoted by the high diameter number (15–22). However, relatively close interoperability develops between these categories, as shown by the relatively low average road length values.

Table 3 – Descriptive statistics of Bigram networks

| | PreSeed | Seed | Series-A | Series-B | Corpus |
|-----------|---------|--------|----------|----------|--------|
| Nodes | 1024 | 1479 | 3896 | 2209 | 5961 |
| Edges | 2316 | 4036 | 14326 | 5279 | 25957 |
| Density | 0.0022 | 0.0018 | 0.0009 | 0.0011 | 0.0007 |
| Diameter | 20 | 15 | 15 | 22 | 17 |
| Ave. path | 5.5 | 4.9 | 4.6 | 6.0 | 4.6 |

Figure 2. Bigram networks of lifecycles

⁹ In the PreSeed category, we maximised the relationships greater than 20 degrees, in the Seed category 25, in the Series-A category 90, and finally in the Series-B category greater than 25.



The bigram networks made it possible to examine the different word relationships and self-defining narratives of the four lifecycle stages. In the PreSeed phase, the densest relationships are formed based on work (money – work), which is primarily interpreted in a positive context, but not in a start-up system but a short-term (year-month) and project-based (project) context. In addition, we encountered a predominance of verbs (start) to mark the beginning in the network. It is also important to point out that words related to the start-up form (start-up idea) are highly peripheral. In the Seed phase, on the other hand, the narration about the organisation changes, the organisational form appears in the narrative space (company – enterprise – founder), and the importance of teamwork stands out (people – team), but work is still highlighted in a positive context (successful – work).

Moreover, the concept of the investor emerges and the suitability of the product, i.e., as the appropriate answer to the given problem (investor – MVP), is tested. In the Series-A bigram network, the narrative changes again. Here, the start-up form and the related terminologies appear in the central position of self-identification (start-up – idea). The focus on competitors also surfaces (see – do – competition). The concept of time (time – short) reappears and plays a central role in the narrative, and work continues to be constructed in a positive context (love – work). In the Series-B category, the start-up form appears strongly as a self-identification (company – start-up). The concepts of market and

partnership dominate the narrative. However, time (years) remains an important narrative-forming terminology, and the concept of success appears and is incorporated into self-identification.

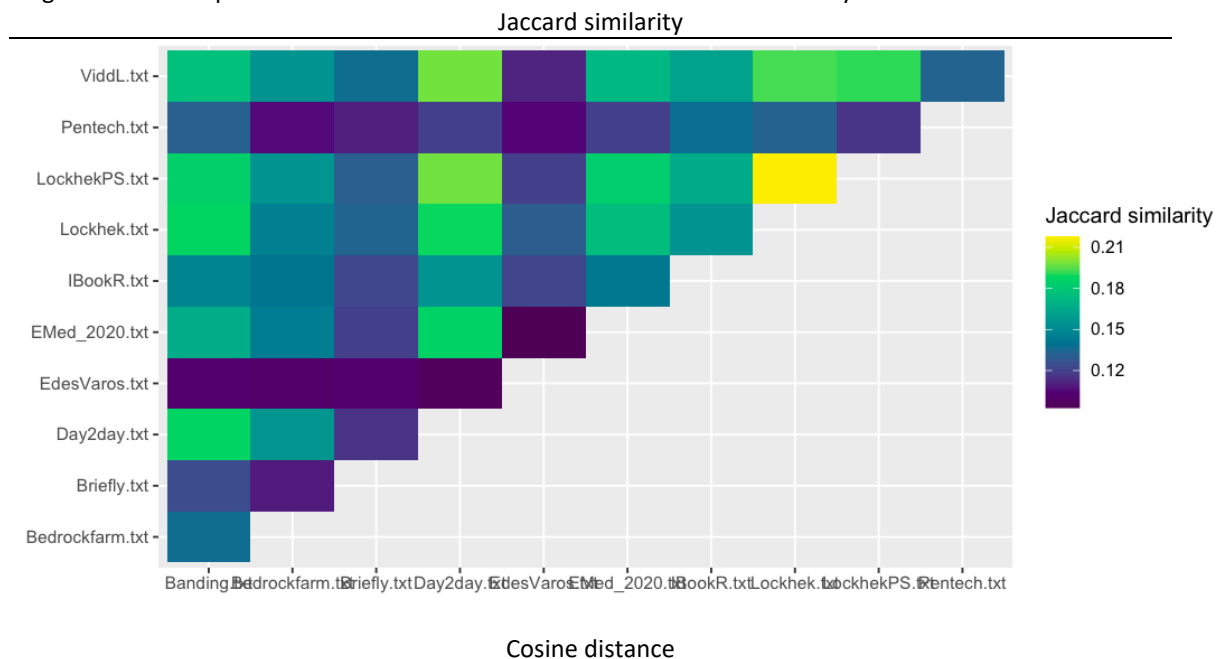
Therefore, based on the categorisation, start-ups go through a strong self-identification change along the investment stages, moving from project-based work, through enterprise and firm, to continuous self-identity with start-up as a form of enterprise. As a result, new innovation and technology-focused enterprises are increasingly defining themselves as start-ups.

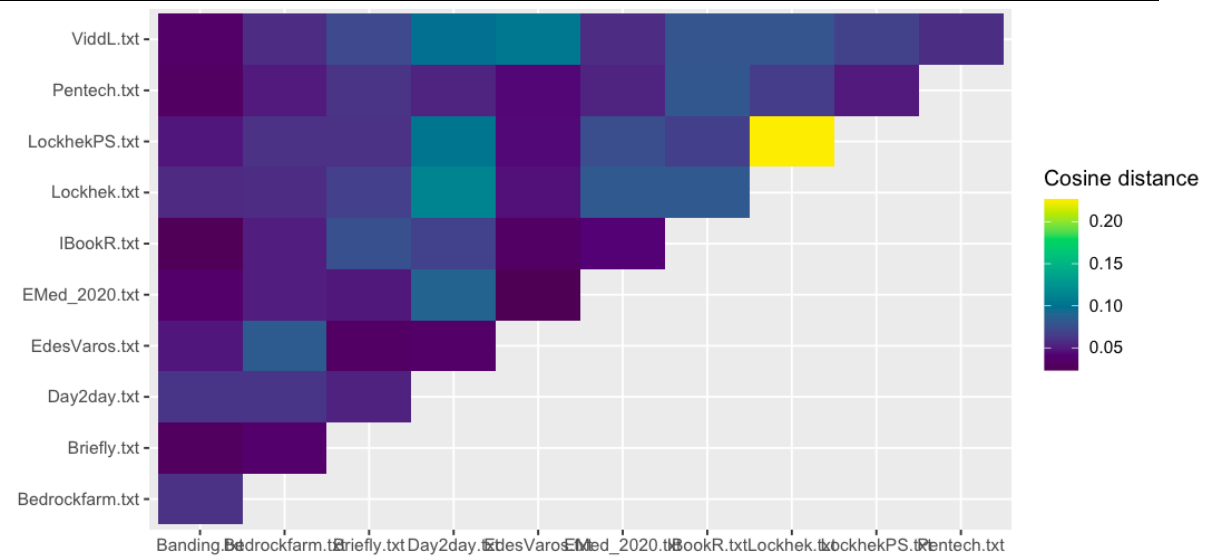
Topic modelling – developing and synthesising a new classification

Although the lifecycle classification based on the investor decisions presented earlier has proven to be a successful way of capturing identity, it is nevertheless worth examining the documents to see if it shows a different classification structure. For this, we used one of NLP's unsupervised machine learning methodologies, the topic modelling.

However, before constructing our topic model, we examined the distance between the texts with Jaccard similarity and Cosine distance to get a more accurate picture of whether an inherent typology can be formed from the texts. Based on the two distance measurement values, we got a different picture of the text relationships (Figure 3).

Figure 3. Heat map of the distance between texts based on Jaccard similarity and Cosine distance

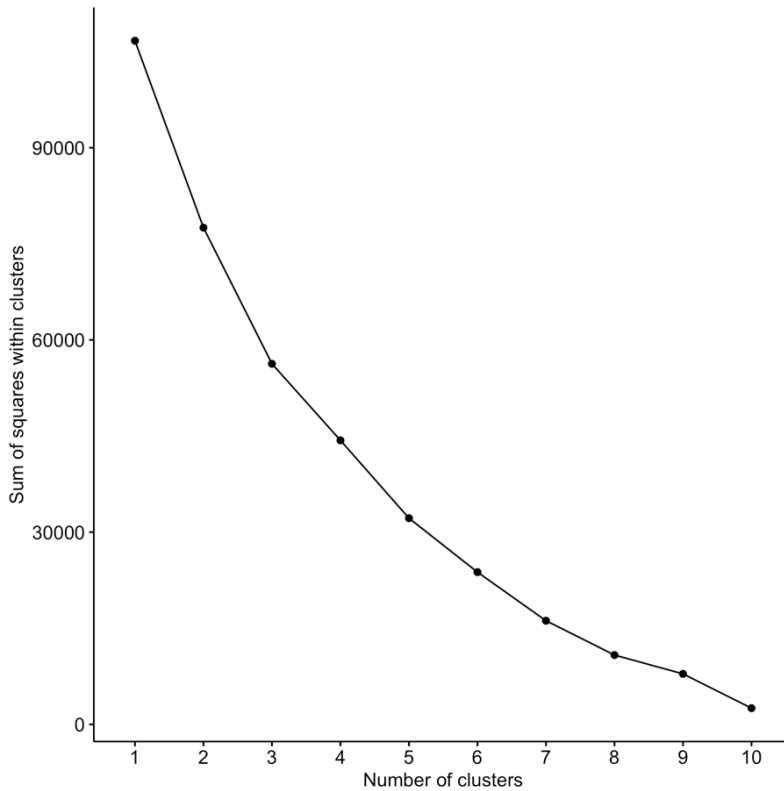




Breaking down the typological framework used so far, the results of the Jaccard similarity show moderate sameness between the documents. However, there is a very low similarity between the texts in the case of the cosine distance. This indicates that according to Jaccard distance, a typology system can be formed by hierarchical clustering. After that, it is expected that the previous investor lifecycle categories would completely dissolve, and primarily the same problem and product idea would begin to classify the narratives.

Based on this result, topic modelling provided the most appropriate methodology for forming our classification, automatically categorising groups using the frequently occurred terms and forms categories. For the process, we first determined the number of clusters. Then, in the hierarchical cluster analysis, we placed the texts in a 10-dimensional cluster space and examined how the sums of squares within the cluster groups change for the different parameters (Figure 4).

Figure 4. Change of sum of squares within clusters for 10 parameters



Based on this, a triple cluster group design seemed to fit the corpus best. The triple cluster design was considered appropriate because in $k > 3$, the sum of squares of the clusters does not appear to decrease as dynamically as before, and the three clusters can be arranged in a well-interpretable category. However, it is important to note that there is a relatively large difference between the texts, as even after the ninth cluster group, the classification can be further clarified by adding additional cluster groups.

After determining the number of clusters, we used a probability-based Latent Dirichlet Allocation to determine the topic clusters of the documents. The basic assumption of the LDA method is that documents consist of a mixture of topics, and that these topics practically correspond to the probability functions of the corpus vocabulary (Blei et al., 2003). As a result of our topic modelling, three well-separable clusters were formed based on the lemma-topic probabilities (Fig. 5). The first cluster (1) had lemmas that represent the “classical entrepreneurial approach”. It is a self-identity in which the creators of a narrative establish a company they would like to work in and seek an answer to a particular problem with it. In the second cluster (2), the algorithm classified terms that could be described by the terminology “money-making idea”. In this self-identity, those working in an economic organisation want to implement an idea that can quickly generate capital. Finally, the third cluster (3) summarised the definition of “start-up” found in the literature: operating a specifically pioneering business form that successfully achieves its goal in a short period of time.

Figure 5 - Result of topic modelling based on lemma-topic probabilities

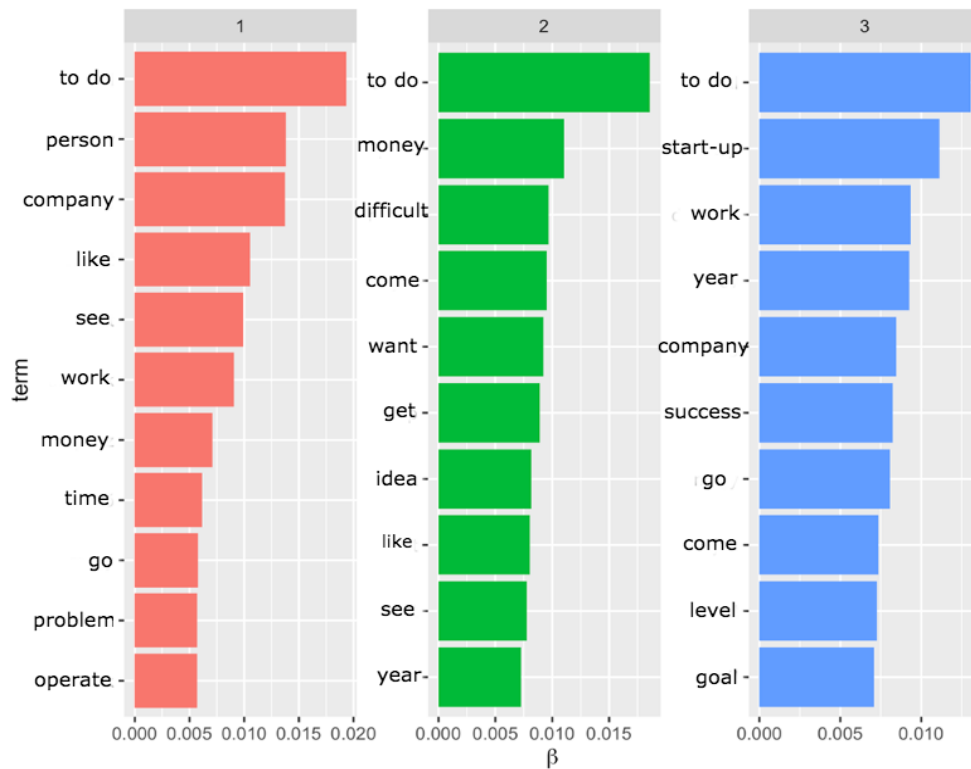
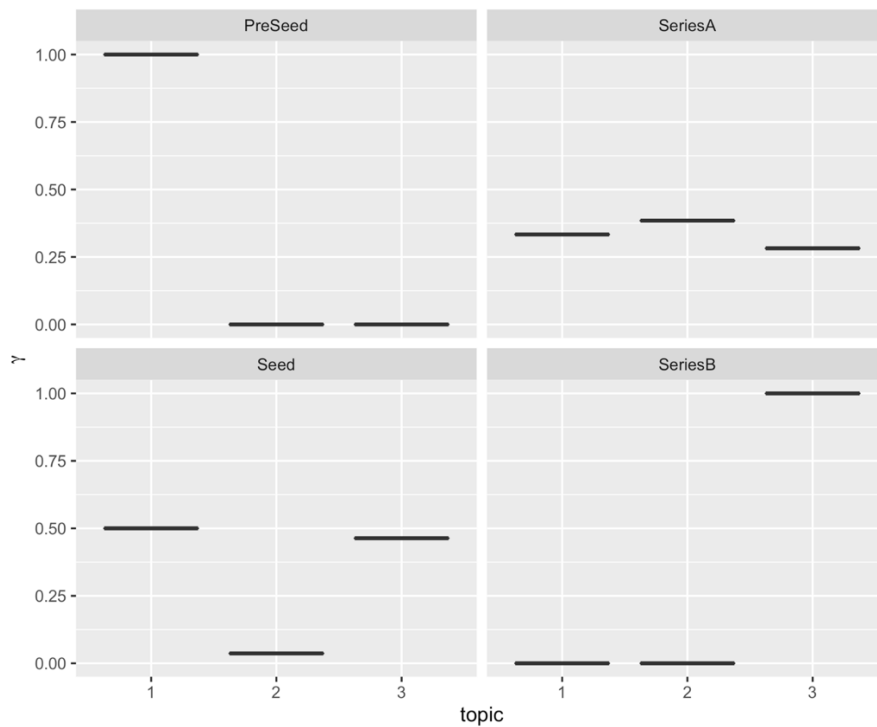


Figure 6 describes how these three topics can be compared in parallel with the investment lifecycle model

Figure 6 - Investment lifecycle level distribution along the three topic model categories



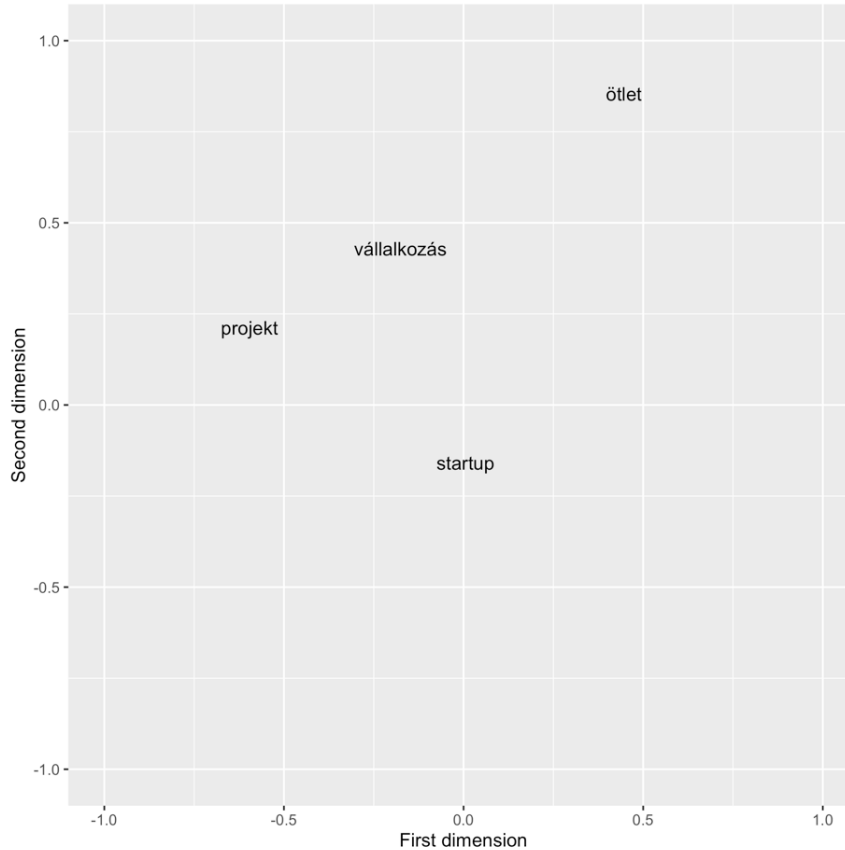
Based on the investment lifecycle and topic probability, it can be seen that the first topic dominates the PreSeed stage, that is, the classic entrepreneurial spirit. In the Seed stage, the previous image

disintegrates and dominance is divided between the classic entrepreneurial spirit and the concept of start-up. This is accompanied by the appearance of the second cluster in the Series-A phase, that is, the implementation of the money-making idea. Finally in the Series-B sub corpus we can observe the primacy of the classic start-up theme. All this means that start-ups start their self-identification using the classic entrepreneurial approach, in which the start-up approach appears only tangentially, but this is later supplemented by an idea-based identification as a result of investments, which ends with complete identity in the case of successful start-ups.

In the next step of synthesis, we used word embedding based on artificial intelligence and unsupervised learning. Word embedding is performed by neural networks, where the network generates a vector representation of each word during the learning process. For our analysis, we used the 300-dimensional vector as the literature suggests (Seböck et al., 2021). Based on these vectors the distance among the semantic relationships of each lemma can be determined. Expressions with semantically similar content are located close to each other, whereas those with different ones are located far apart in multidimensional space.

We analysed the semantic relations based on the previously explored topics, clusters, and results, so that the stretched narrative space consists of four lemmas, the four clusters described earlier: project, enterprise, idea, and start-up (Fig. 7).

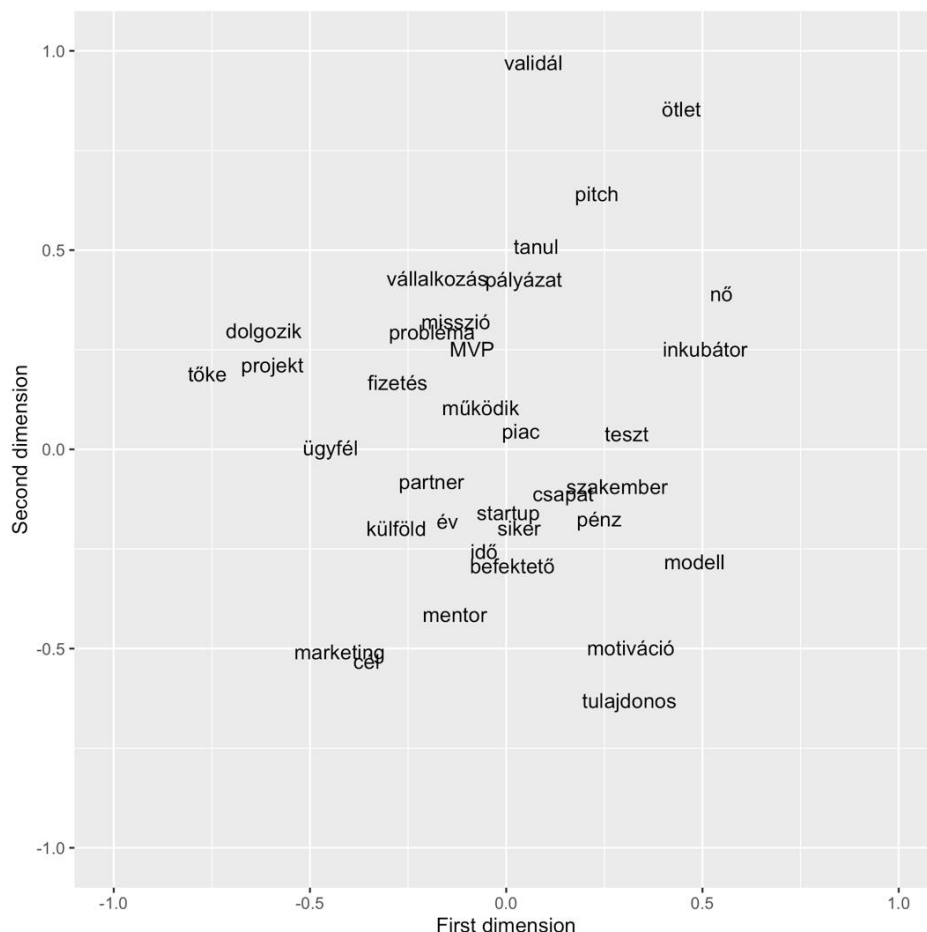
Figure 7 - Lemma-based narrative space of start-up identity



In the multidimensional narrative space, the four self-definitions differ markedly. It is important to point out that the “project” (projekt) category and the “entrepreneurship” (vállalkozás) category are closest to each other in the semantic space, whereas the “start-up” (startup) and “idea” (ötlet) identity categories are located slightly further away from the other two categories. A particularly exciting finding, however, is how different “idea” itself is from all three categories.

However, let us see which lemmas can be related to the given categories, and which concepts are narrated by the given self-definition categories¹⁰ (Figure 8).

Figure 8 - Start-up identity word embedding-based narrative space supplemented with highly correlated lemmas



We do not aim to sharply delimit the boundaries between identity clusters, but it is important to highlight the conceptual attributes of different self-defining clusters. The “Project” cluster contains the lemmas of working, capital, and customer (which can also be linked to start-up). It can be concluded from this that this initial, PreSeed self-definition phase essentially involves the creation of a capital-oriented alternative job opportunity, which, however, primarily encapsulates customer-oriented rather than problem-oriented thinking. The other large self-definition cluster, Seed, is drawn around the entrepreneurial mind cluster. The problem-oriented product/service development approach already appears here, and in connection with this, the concept of MVP tested on the market, as well as long-term thinking in the concept of mission. In this case, the raising of capital takes place primarily through

¹⁰ The following lemmas were used for word embedding: "startup", "enterprise", "idea", "project", "MVP", "customer", "channel", "partner", "money", "investor", "mentor", "problem", "motivation", "loves", "success", "work", "exit", "goal", "time", "idea", "year", "woman", "incubator", "mission", "faith", "new", "informal", "model", "validate", "network", "pitch", "works", "application", "risk", "capital", "test", "learn", "salary", "marketing", "networking", "partner", "strategy", "abroad", "specialist", "market", "owner", "owner", "motivation", "award", "team" (in Hungarian: "startup", "vállalkozás", "ötlet", "projekt", "MVP", "ügyfél", "csatorna", "partner", "pénz", "befektető", "mentor", "probléma", "motiváció", "szeret", "siker", "dolgozik", "exit", "cél", "idő", "ötlet", "év", "nő", "inkubátor", "misszió", "hit", "új", "informális", "modell", "validál", "network", "pitch", "működik", "pályázat", "kockázat", "tőke", "teszt", "tanul", "fizetés", "marketing", "networking", "partner", "startégia", "külföld", "szakember", "piac", "tulajdon", "tulajdonos", "motiváció", "díj", "csapat")

grants, which is the main investment flow for start-ups in this self-identification. An important feature of this stage is also the learning process as a state of self-definition, that is, learning both business and operational skills are an inherent part of the identification of start-ups. The idea-based category (Series-A), the fourth major category, is closest to the business self-definition but, at the same time, markedly different from it. It can be considered a kind of start-up self-identification anteroom; when the identity construction of companies shifts towards pitching and validation, then the concept of growth in self-definition appears, and the role of incubator houses is strengthened. Finally, the start-up category (Series-B) compresses the broadest spectrum of concepts. Apparently, the concept of testing on a market basis, the involvement and retention of teams and professionals, and the formation of partnerships are strongly linked to it. At this stage, investors appear strongly in the self-identification space, which brings with it a relatively rapid and foreign-focused development. In this self-identification category, the concept of success and profit generation (money) also appears. An important element of this category is also the mentor, who constantly helps with the above processes. Marketing and branding are an important part of self-identity, but they are a bit detached from the concept, which can be traced back to the fact that, in most cases the interviewees see their biggest shortcomings in this concept, so it is understood that it landed a little bit farther in the narrative space.

We also find another identity-forming lemma to be slightly detached from the categories and thus important to cover. The concept of owner/founder, however, is closest to start-up identification: it detaches from it, which may be mainly due to the fact that companies in the start-up self-identification stage are in many cases no longer 100% owners of the company they started, so the concept does not form closely a part of self-identification.

As a summary of our research results, we publish the verification of our hypotheses in Table 4. Our hypotheses were considered accepted in all cases, which means that based on Paschen's (2017) model, the identity of start-ups can be captured and marked differences can be detected in them based on the lifecycle formation of venture capital investments. Based on this, four well-distinguishable self-identification categories can be established among the operating start-ups in semi-peripheral: the PreSeed category, the Seed category, and the Series-A, and Series-B identity categories.

Table 4 - Verification of hypotheses

| Hypothesis | Decision | Based on |
|------------------|----------|--|
| H ₁ | Accepted | N-gram analysis, Topic modelling, Word embedding |
| H _{1.1} | Accepted | N-gram analysis |
| H _{1.2} | Accepted | Topic modelling |
| H _{1.3} | Accepted | Word embedding |

With the help of topic modelling, it was also proved that three inherent identity clusters other than the lifecycle can be set up on an inductive basis, which we call the entrepreneurial category, the idea-based category, and the start-up category. Finally, it was also proved that a priori and inductive categorisations can be synthesised to draw a four-element self-identification system for start-ups, which is the project-based phase related to pre-seed investment, the enterprise-based phase related to seed investments, the idea-enterprise and start-up identity phase related to series-A an investment, and the start-up phase related to series-B investment. In summary, it has been proven that the self-identification of start-ups is under constant change, which can be organised into well-defined identity clusters.

Conclusion

We examined the identity of start-ups operating in semi-peripheral economies (e.g. Hungary) using text mining and unsupervised machine learning based on artificial intelligence. In our study, we looked at the extent to which self-identity can be disaggregated in relation to the concepts of the start-up entrepreneurial form, that is, to what extent the identity can be treated as a constant and to a variable concept in the case of start-up companies. We did all this because corporate identity research has already highlighted that, in the case of economic organisations, identity is present as an action phenomenon, and companies with different identities carry out different market movements and

transactions and apply different strategies. For this reason, it was worth examining the identity of start-up companies operating in a semi-peripheral economy, because as a result of our study it can be stated that in the classical sense, start-up economic transactions is expected from companies only after series-B investments. Up to this point, companies work with a constantly changing and heterogeneous set of identities, which, however, can be categorised according to investor lifecycles.

In the pre-seed blackening phase, economic entities do not identify themselves as enterprises but primarily as a project coupled with a very positive job concept and constructed primarily as an entity separate from the world of wage labour. In the seed investment phase, this identity is polarised and classic start-up elements appear in the identity of companies. However, these are not constructed within a start-up conceptual network but a conceptual framework of the classic entrepreneurial spirit. This is complemented by the concept of idea-based, quick profit for companies in the series-A investment lifecycle stage, pointing to another identity shift. Finally, in the case of companies with series-B investments, we can find complete self-identification with the start-up form. In this case, along the classic start-up definition, organisations define themselves as an idea-based, fast-growing, global, risk-dependent, successful economic entity.

In summary this means that, in the case of countries with a semi-peripheral economy, there are start-ups with other economic actions along their investment lifecycles, and although start-up terminology could be applied to all of them, up to series-B, companies do not follow start-up action and strategy due to their self-identification, rather actions that are much closer to a classical business strategy and economic transactions. During the change, the new types of work and then the entrepreneurial spirit are acquired by the entrepreneurial groups, and the concepts of rapid growth and profit are built on this, which create complete self-identity with the concepts of start-up. Consequently, in the case of semi-peripheral countries, the companies that operate start-up businesses go through a much slower identification process than in the case of start-ups that operate in the start-up epicentres.

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The Role Of State Support In The Development Of Hazelnut

Assoc. Prof. Mustafayeva Ramina Ramiz¹

Assoc. Prof. Gambarova Ruhiyya Mantig²

Assoc. Prof. Abbasova Yegana Aziz³

¹Azerbaijan State Agrarian University

²Azerbaijan State Agrarian University, ruhiyye.qemberova@mail.ru

³Azerbaijan State Agrarian University

Abstract: The main purpose of the study was to study the role of state support in the development of hazelnut production in the country and the important role of this product in foreign exchange earnings. The research was based on research methods such as comparative analysis and logical generalization. According to the study, there are great potential opportunities for the development of hazelnut growing in our country. From this point of view, farmers and entrepreneurs are showing great interest in the cultivation of hazelnuts, which is one of the most profitable strategic products, and the establishment of hazelnut orchards. As a result of the research, the development of hazelnut growing in the country, state support in this area, economic indicators of the product in question, the currency received from the export of the product, etc. Information about is reflected in the article.

Keywords: agriculture, production, export, productivity, hazelnut orchards, etc.

Introduction

Historical data show that when the last ice age ended, the hazelnut tree was one of the most productive plants that saved our ancestors from starvation during the formation of mankind. According to the world's only Hazelnut Institute in Trabzon, Turkey, the hazelnut industrial plant has been known for 600 years, but the hazelnut tree has been known to people since ancient times. [1] Today's common hazelnuts have been cultivated in orchards since ancient times, and each region has its own cultivated hazelnuts. In Azerbaijan, hazelnuts are widespread in the foothills of the Sheki-Zagatala region. It also grows in the forests of Nagorno-Karabakh, Guba-Khachmaz and Zuvand regions. In the VIII-IX centuries, many markets of the East were supplied by hazelnuts of Gabala region. (A. Rajabli. 1966). [2]

Azerbaijan, which is at an important stage in the development of the non-oil industry, also has a rich history of hazelnut farming, and in recent years, thanks to state support, there has been a process of prosperity in this area.

In general, the history of hazelnut cultivation in the Caucasus region dates back to the IV millennium BC. There have been hazelnut trees in Azerbaijan since ancient times. Hazelnut growing has a rich history, especially in the northern and northwestern regions of our country. It is known that attention was paid to this area during the Soviet era. However, after the restoration of our independence, the development of the hazelnut industry has entered a new stage. According to statistics, in 2016, hazelnuts worth \$ 105 million were exported from Azerbaijan to about 25 foreign countries. Hazelnuts produced in the Sheki-Zagatala economic-geographical region have a very high export potential due to their high quality on the world market. Necessary steps are being taken to develop hazelnut growing in the region. As a result of such steps, while there were only 979 hectares of hazelnut orchards in Sheki region in 2016, the total area of hazelnut orchards in the spring of 2017 reached 1761 hectares.

It should be noted that hazelnuts are the most widespread hard-shelled plant species in the world after almonds. Cultivated varieties of hazelnuts are grown in Turkey, Italy, Spain, USA, China, Iran, Greece, France, Azerbaijan, Russia, Kyrgyzstan, Portugal, Belarus, Moldova, Tajikistan, Georgia, Ukraine, Tunisia, Hungary, Cyprus and Cameroon. At the same time, in countries such as Argentina, Austria, Australia, Estonia, Iran, New Zealand, Romania, Slovenia, Syria, Ukraine, Great Britain, hazelnuts are produced, albeit in small quantities, and significant work is being done in this area. As early as the 1960s, the world's hazelnut production was about 250,000 tons. However, this figure has risen to an average of 797,000 tons over the past eight years. One of the main highlights is that Turkey, the world's leading hazelnut producer, is followed by Italy, Azerbaijan and Georgia. For this reason, Turkish experts say they

are concerned about Turkey's declining competitiveness in international hazelnut markets. At the same time, they believe that the increase in production in Azerbaijan and Georgia will have a negative impact on Turkish exports. In addition, manufacturers engaged in the chocolate industry propose to grow hazelnuts in Azerbaijan in order to reduce the cost of raw materials. It should also be noted that foreign buyers prefer hazelnuts grown in Azerbaijan. The main reason for this is the high fat content of Azerbaijani hazelnuts, which is highly valued in the production of chocolate products. [1]

Compared to agricultural crops, hazelnuts are characterized by low cost and high profitability. In this regard, hazelnuts, which are a regular buyer in domestic and foreign markets, are considered more favorable for producers. Hazelnuts are one of the most lucrative industries. For this, the development of this area should always be in the center of attention. The provision of state subsidies for seedlings and saplings used in the planting of new hazelnut orchards will stimulate the rapid development of hazelnut growing. In addition, one of the measures of state support for the development of hazelnut growing is the provision of soft loans. For this purpose, more than 50 entrepreneurs were provided with 10.6 million manat, including 600,000 manat soft loans for hazelnut supply, processing and export-oriented projects in the past period of 2017. In addition, AZN 368,000 was allocated from AKIA for the development of the hazelnut industry in 2019-2020. Farmers were given AZN 319,900 in concessions and AZN 206,100 in loans for hazelnut equipment. At the same time, subsidies in the amount of 10,249,954 manat were allocated to 32,366 hazelnut farmers in 2019-2020.

In general, against the background of the development of the non-oil sector in the country, increasing hazelnut production is also a priority. In this regard, the role of the Presidential Decree "On additional measures to strengthen state support for the development of silkworms and hazelnuts" signed on November 16, 2016 is great. According to this document, 700,000 manat was allocated from the state budget for the purchase of hazelnut seeds. Taking into account the development perspectives, the project "State Program for the development of berry growing (hazelnuts, almonds, walnuts and chestnuts) in the Republic of Azerbaijan in 2017-2026" has been developed. It is planned to increase the productivity to 80,000 hectares and 2-2.5 tons per hectare. [3]

Analysis

In 2016-2019, the total area of hazelnut orchards we analyzed increased by 24,176.1 ha, and hazelnut bushes increased by 11,566.8 ha during the fruiting age.

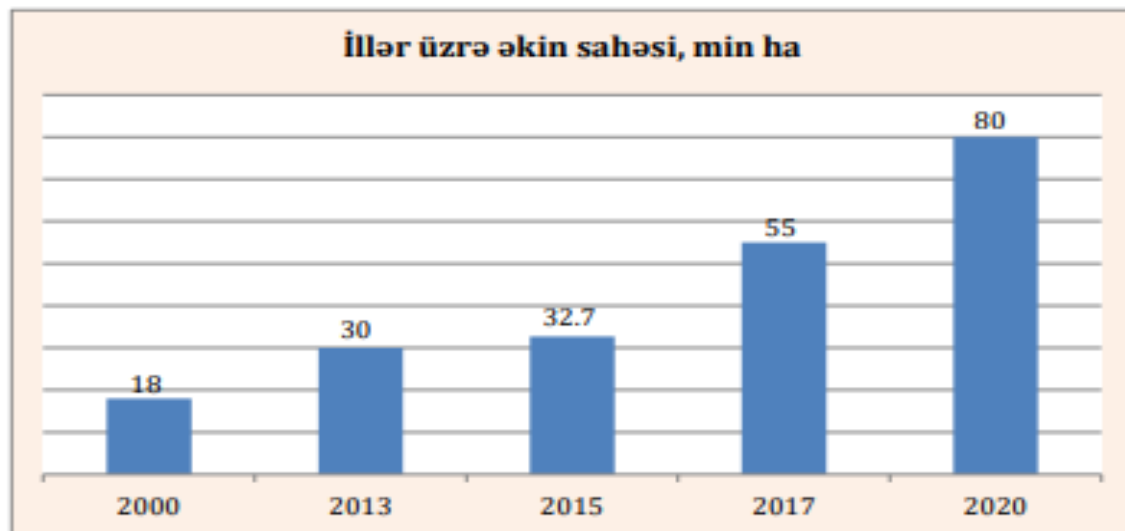
Table 1. Area of hazelnut orchards in 2016-2019, (ha)

| | 2016 | 2017 | 2018 | 2019 |
|---------------------------------------|---------|----------|----------|---------|
| Common hazelnut orchards, ha | 55310,2 | 67 651,9 | 74 944,5 | 79486,3 |
| Hazelnut bushes at the age of bar, ha | 31814,3 | 35781,7 | 39021,1 | 43381,1 |

Production of this product in 2019 increased by 19522.7 tons compared to 2016. Thus, 34270.7 tons in 2016, 45530.4 tons in 2017, 52067.3 tons in 2018, and 53793.4 tons in 2019. The productivity of hazelnuts we analyzed was 10.7 cents per hectare in 2016, 12.0 cents per hectare in 2017, 12.8 cents per hectare in 2018, and 12.4 cents per hectare in 2019. [4]

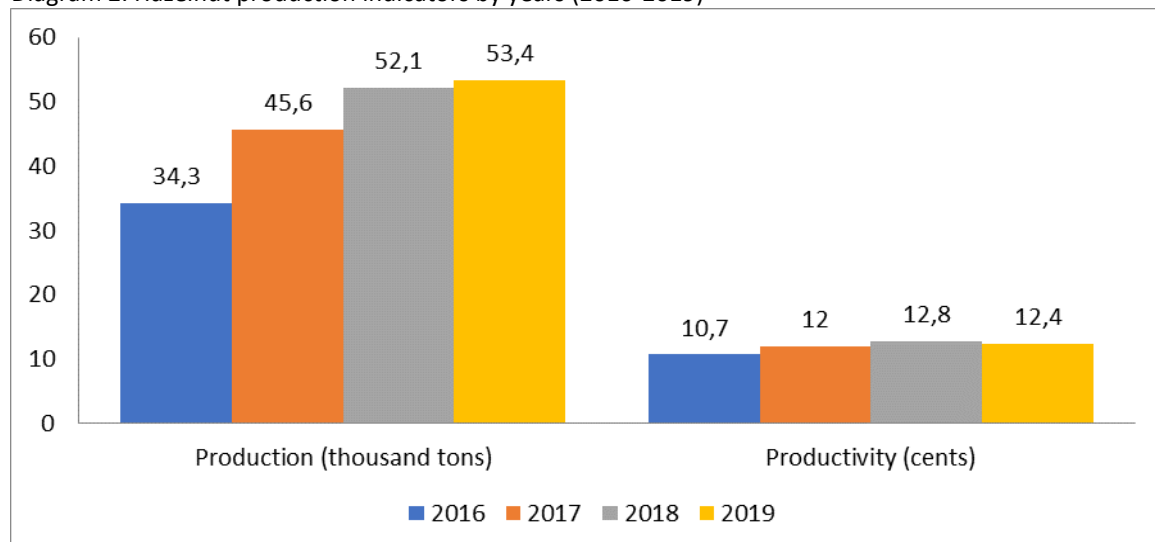
If we look at the official statistics, we can see that in 2000 the area of hazelnut orchards in Azerbaijan was 18,000 hectares, in 2013 it reached 30,000 hectares, and in 2015 it reached 32,700 hectares. In 2017, hazelnut orchards were planted on 55,000 hectares. This is due to the fact that the state has undertaken the development of this area. The sown areas increased from 32,000 hectares in 2015 to 55,000 hectares, ie new hazelnut orchards were planted on 23,000 hectares in the last two years. This is not the limit. [2] The sown area of this product in 2020 was 80,000 hectares.

Diagram 1. Growth dynamics of hazelnut orchards in Azerbaijan.



Source: Azerbaijan State Statistics Committee.

Diagram 2. Hazelnut production indicators by years (2016-2019)



Source: Azerbaijan State Statistics Committee.

This is a real figure based on the analysis. If we have managed to increase from 55,000 to 79,000-80,000 hectares over the years, then we can increase this figure in the coming years. Currently, the number of people engaged in hazelnut growing is growing. In addition, the Hazelnut Producers and Exporters Association has been established to carry out the work in a centralized manner, to provide assistance to farmers, and to purchase and export their products in a centralized manner.

In recent years, state support has been provided for the export of agricultural products. The Hazelnut Producers and Exporters Association, in cooperation with AzPROMO, is implementing important support mechanisms, especially export promotion and promotion of the Made in Azerbaijan brand. As a result, the Azerbaijani Ata-Baba hazelnut variety has found buyers in many foreign countries.

Interest in hazelnut growing, which is an export-oriented industry, is growing every year. The development of this sector can play an important role both in providing employment and increasing incomes. [5] The establishment of new hazelnut orchards also contributes to increased production and exports. Thus, in 2019, 22,639.47 tons of products were exported, thus the country received 125,621.27

US dollars in foreign currency. Our exports are mainly to Italy, Russia and Germany. In total, last year we exported hazelnuts to more than 25 countries. Currently, we are the third largest exporter of hazelnuts after Turkey and Italy. The product was produced with the application of new technologies, which meets ISO and European standards.

The Ministry of Agriculture and the Food and Agriculture Organization of the United Nations (FAO) have also launched a joint hazelnut project. The project "Acceleration of efficiency and sustainability in the field of hazelnut in Azerbaijan" (HAZER) will benefit small farmers operating in this field. The total budget is 1.3 mln. The main goal of the US dollar project is to increase productivity by developing value chains in hazelnut growing in Azerbaijan, increase the efficiency of hazelnut production using intensive technologies, and improve product quality by reducing the risk of aflatoxin. [4]

It should be noted that the "Rules for subsidizing agricultural production" were approved by Presidential Decree No. 759 of June 27, 2019 to ensure sowing, yield and seed ratios, seed and seed quotas and sowing quotas in the regions. [6]

Farmers also take full advantage of the recommendations of the established Agrarian Subsidy Council. From this point of view, hazelnut orchards are expected to be planted in Agdash, Tovuz, Tartar, Shamakhi and Yardimli districts. At the same time, state support for hazelnut production, as well as the use of intensive methods, has turned this sector into a more developed and profitable sector. According to the decision of the Agrarian Subsidy Council, a subsidy of 400 manat per hectare of intensive hazelnut orchards and 240 manat per hectare of old orchards is provided. This has stimulated the growth of hazelnut production in Azerbaijan.

Today hazelnuts are widely used in the home. Thus, hazelnut wood is also used in the manufacture of baskets, molds and tubs. Fruit capsules with hazelnut leaves are first dried in stalls and used as fertilizer. The use of hazelnut oil is also very widespread. Hazelnut oil is used in the manufacture of glycerin, margarine, soap and medicine, and especially in the cosmetics industry. At the same time, refined hazelnut oil can be used as cooking oil. The pulp remaining after oil extraction can be used as an additive in animal feed (Akdağ 1994). [7] European countries are the world's largest consumers of hazelnuts. More than 90% of world hazelnut production is consumed in these countries. 90% of these nuts are consumed directly for food, and 10% in industry (especially chocolate and confectionery) as dried nuts. [8]

Thus, it should be noted that the establishment of laboratories meeting new standards in the main production areas for the development of hazelnut, the establishment of drip irrigation systems for hazelnut orchards, increasing preferential loans to producers for the development of hazelnut, simplification and acceleration of hazelnut export procedures. it is necessary to form agronomists and technologists, as well as to create a value chain in hazelnut production.

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Small Partners In Regional Integration – The Case Of Western Balkan Countries

Natasa Trajkova Najdovska, PhD

Snezana Obednikovska, PhD

¹Faculty of Economics, University St. Kliment Ohridski Bitola

² Faculty of Economics, University St. Kliment Ohridski Bitola

Abstract: It is widely recognized that regional integration agreements (RIA) have influence on trade patterns, income levels, allocation of resources, and localization of the economic activities in member countries. Highly dependant on type of the RIA, these effects can be either positive or negative and can have different dimension. Following the most successful RIA, European Union, we can conclude that this agreement is beneficial one leading to income levels' convergence on a higher level. Namely, many studies on EU case show that trade effects are favorable for the Union as a whole and for every particular country. Although there are some contra arguments, it seems that trade creation effects exceed trade distortion effect i.e. trade diversion. The question arising here is - whether some other factors rather than simple enlargement of the market cause this positive result in EU case? Additionally, is the economic size of member countries relevant, supporting or hindering factor that influences the results of integration?

Key words: regional integration, trade effects, Balkan countries

Theoretical background

In studies, the relation between overall trade effects of RIA and economic size of participant countries is already recognized as an important one. Main assertion behind this idea is that there is a proportional link between economic size and trade effects. Namely, RIA among economically big partners is beneficial one, and the one among small partners is rather destorsive. On contrary, there are some studies that disclose totally opposite findings arguing that being small partners in small RIA is actually beneficial case.

Above mentioned relation between economic size and trade effects of RIA will be treated in this paper. Assuming that this relation has a specific relevance for the case of Balkan countries, I will try to analyze it, rather theoretically with limited empirical argumentation. However, the analysis is limited and modified given the specific circumstances in the Balkan case. First restraint comes from the fact that these countries don't have actual and unique regional agreement that relate them in one integral intact. It is rather a case of numerous free trade agreements, one Memorandum of understanding, high political will of international community and European Union and last but not the least, questionable political will of the actual potential participant countries.

Extension of Viner's trade model

The analysis of trade effects of RIAs, based on the conventional Viner's interpretation can be extended in different ways, by introducing new assumptions and arguments. For the purposes of this research, Viner's model will be extended with several assumptions:

- It is a small country, characterized by high import dependence;
- RIA means removal of tariff and other non tariff measures by partner countries;
- The country sign a RIA with similar small country.

First assumption introduce one very important feature – high level of imports , meaning vast quantity of imports and relatively inelastic import demand ¹ Third assumption has its own meaning too, because it

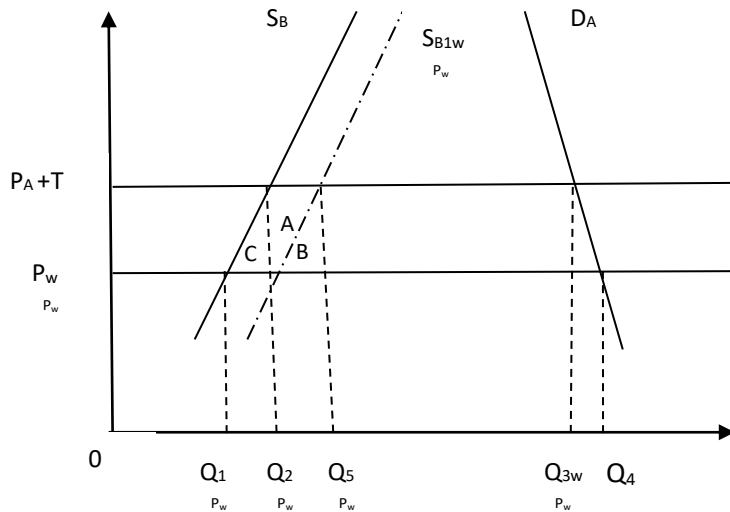
¹ This situation shown in the graphic will mean that import demand curve will be more straightforward, more vertically situated and distanced relative to Y axis (the quantity of import is vast, and large changes in price cause small changes in demanded quantity)

ensures distinction among trade effects gained in the case of small country in RIA with small or big partners. In Balkan case, the former case is rather interesting one. Further more, it must be emphasized that this is partial equilibrium model, taking into account only the market of one product.

The import demand curve (D_A , hereafter) for a certain product in small country is equal to the total demand in the country minus demand for the domestically produced product. This so called import demand can be satisfied by the import from small partner or import from large partner. If the country has equal import tariffs for all partners, regardless of their size and then subsequently forms an RIA with one of the partners, the results are two totally different situations with entirely different distribution of the effects for the observed country.

Trade in respect to the effects of one member country in small RIA has its own peculiarities. This is obvious on imports side as well as on the side of exports and it is determined by the small quantity of supply and demand of the partners and their inability to cover the needs for concrete products in mutual exchange. Because of this, small countries, participants of the RIAs, usually have to cooperate, i.e. to import and export from and to other countries outside the agreement, which changes the redistribution of the benefits and effects of the integration agreement. This descriptive analysis can be observed on graph.

Graph 1 – Trade effects for the small partners forming RIA



Source: Robson Peter – Economics of International Integration (4th edition) – Routledge, London, 1998

Free trade case

When we are discussing import, in the case of free trade, import demand in the small country A is OQ_4 . Because trade is free of every limits, price on domestic market A is equal to world price ($P_W = P_A$). Part of the quantity (OQ_1) is satisfied by the import from some other small country B (here marked S_B (potential partner), and rest of the import (Q_1-Q_4) originate from other countries.

Tariff introduction case

If the observed country introduce tariff for the product, the result is price increase in domestic market for the total amount of the tariff ($R_A + T$). In the case of small markets producers are not interested to take over part of the tariff burden, so the increase is for the total amount. In this case, the export supply in the country B is shifting to right. The producers from the country B offer more quantity for every price level. The import in this new situation, when the price is ($R_A + T$) in country A is following:

O – Q_2 - comes from the small county B

Q_2 - Q_3 , the rest of the quantity is imported from other countries. Domestic consumers pay price $P_A + T$ for the product, part of which P_A is amount that goes to the foreign producers, whatever from which country they come, and T is the tariff transferred in the budget of the country A, while consumers will consume less due to the price increase.

An RIA with small partner B

If country A forms an RIA with similar small country (in the graph marked by B), then the product price in the market of the country A stays unchanged on the level of $P_A + T$. This situation is determined by the fact that country A will have to import from other countries in order to satisfy the need for the concrete product. The supply from the partner country B is insufficient for accomplishing that goal. Since the price is unchanged, the attitude of the domestic producers and consumers remains unchanged also, neutralizing the possible consumers and producers benefits in the country A. The only change in this case is the source of import. Namely, as a result of the relief from tariff, producers from country B sell bigger amount in country A for each price. That is the S_B shifts to right. The import from country B is (OQ_5), while rest of the import (Q_5 - Q_3) comes from other countries. The price is on the level of $P_A + T$, but since the country A is not charging tariff for the import from B, the area $A+B+C$ in the graph is the lost for the country A, because these tariff incomes are transferred to the foreign producers in country B. The lost are determined by several factors: the level of T kept in the relations with third countries; the initial quantity of import from country B and the intensity of trade diversion effect, i.e. how much of the trade will diverse to B and how foreign producers from other countries, outside the block, will decide to absorb the tariff, neutralising trade diversion effect.

Above mentioned negative effects are used as an argument in favor of the argument that RIA are not beneficial for small member countries. According to this, the unchangeable price is the basic determinant that causes other negative effects: inability to induce competitive pressure in the partner countries, without benefits for the consumer, no efficiency pressure and so on. On the other hand, all benefits in this case go to the other small partner country B.

The RIA induces some effects on the export side. In this mentioned case, i.e. RIA between two small partners or countries, the effects on the export side can be observed on the same graph with switching the countries roles. Namely, now, B is the country of interest, that makes an agreement with other similar small country (in the case that is the country A) with the import demand D_B .

The effects elaborated above, explaining the export of the country B are actually the effects of interest now. Namely, after the agreement, because of the tariff free entrance (its export supply is OQ_5 .) and as a consequence of unchanged price level in the partner country A, B benefits because it exports much more quantity compared to situation with the tariff limit, substituted the imports from third countries in country A, that are significantly diminished. Actually, in the country importer A, nothing is changed, except the participation of the import from the countries. Lost tariff revenues for country A ($A+B+C$) now considered from the point of view of country B are transferred benefits and extra profit for the producers in B.

One separate question related to this specific case is the possibility for the price decreasing in the market of the country importer A. Namely, as a result of the tariff in relation to third countries, we assume that the price on the market remains the same $P_A + T$, and the import participation of other countries decreased significantly from Q_2 - Q_4 to Q_3 - Q_5 in favor of country B.

This effect is created in the situations when the rest of the world producers are not interested for export in country A, so they easily depart from that market, leaving it to the producers from B. But in the reality, if their interest for placement is high, (not due to the market size, but other reasons) they will absorb part of the tariff and that will lead to decrease of the price to the level of R_A , i.e. free trade level. For the producers from the country B this will mean losing the preferential treatment and adjustment to the free trade conditions. In this case the benefits will enjoy the country A: the price will fall down, the consumer will gain, and the competition will be intensified in the import as well as in the domestic production. All these will lead to better efficiency, and in the same time the county will charge part of the tariff from the foreign producers from the countries outside the agreement. In reality these effects

are the most wanted and the most ideal for the regional block as a whole, but not for separate small countries. Small countries in this case are increasing its markets' importance and attractiveness and force foreign producers to absorb the tariff, totally or partly. As a matter of fact, gaining the characteristics of large market, small partners achieve the main benefit in the trade in relation to third countries outside the block, and less within the block.

RIAs in the Balkans

Important features of Balkan countries' policies are parallel paths of trade liberalization processes pursued in each country. Regional trade liberalization process is accompanied by bilateral dimension i.e. trade liberalization with EU and multilateral dimension also, with the countries' entrances to WTO. It seems that this situation of multiply liberalism is beneficial one in respect to trade integration effects. According to the theoretical model discussed above, this parallelism in trade liberalization processes was supposed to enhance competitive and efficiency pressures in Balkan countries, not allowing to no one country to benefit on the account of the others in the RIA.

What we want to argue in this paper is that this was not exactly the case in Balkan countries, having in mind that most of the trade flows now are driven by the technology² flows, and additionally taking into account low technology level in these countries. Regional integration models are explaining trade effects on the basis on changing market structure in the whole area and transforming towards most desirable case – perfect competition. But, considering the fact that these models are only partial models explaining market of concrete products, it became obvious that for a certain products regional trade agreements cause positive and for others negative effects. It seems that technology issue is the most important and determining in this respect.

To be precise, for the products using high technology in production process, regional integration agreements has no meaning because most of the countries are not competitive in these spheres with the rest of the world or EU. As a consequence, import of these kinds of products from outside RIA is high and on a relatively high price levels including tariff burden. To resume, for these products, RIA doesn't change the market structure. As a final result the competitive pressures are missing on the market as a whole not influencing national competitiveness at all.

Contrary, for a certain products, RIA works as a tool for enhancing mutual trade. Having in mind the comparative advantages in some spheres, for example – agriculture, RIA encourages trade creation effects rather than some distortive forces. This is partly resulting of EU restrictive agricultural policy and limited possibilities to sell in its market. As a result in these sphere, trade flows are constant with the constant or even decreasing prices. This can be positive from the perspective of specialization effects, but on overall is rather negative as these sectors (agriculture) and their extensive developments have no strengths for inducing high development rates in the countries.

At the end, it can be interesting to analyze which of Balkan countries benefit on the account of the others inside the agreement. Specifically, if there is trade diversion effects it is questionable which countries are winners and losers in this RIAs. Studies related to this matter suggest that small countries are better off in small RIA, and economically bigger countries are losers. Maybe that is reason why some of the countries of the region are suspicious for the benefit of the closer regional integration. However this problem needs further econometric analysis and argumentation.

Conclusion

Given this differentiated influence of RIAs, trade effects' analysis remains ambiguous. The statement that RIAs are always beneficial can not be fully supported with the case of Balkan countries. Having in mind complicated institutional and technical nature of the Balkan RIAs, and in addition their small economic

² Explained in new trade theories

size as well as low technical level, we can say that their mutual trade is driven by some peculiar forces. Trying to capture these forces and present them in a modified Viner's model, we believe that small increments are made in the theory of regional integration.

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The National Strategies Of Vaccination Against Covid-19 In Several European Countries. A Comparative Analysis

PhD Nicoleta (Butnaru) Doru¹

¹National School of Political and Administrative Studies Romania

Summary: In the context of the worldwide spread of the new coronavirus infection, COVID-19, there is a lack of examples of good practice regarding the efforts of nations to prevent and reduce the effects of the pandemic. One by one, each country has adopted different health and social policies to combat the COVID-19. This research aims to compare the vaccination strategies of several European countries, including Romania, based on the international statistics available. Romania has broadly chosen the European model, but this model has not been completely defined and this is the reason why we started this research. We collected data from December 2020 - August 2021, regarding the vaccination statistics in countries such as Germany, France, Italy, Hungary, Bulgaria, Turkey and Romania. Relying on these data, we compare the national strategies of vaccination and the public communication campaign initiated by the central administration on this topic. The findings show similar features in the strategies of vaccination, but a difference in the population's attitude towards vaccination. Also, the result of vaccination strategies was reflected in the excess mortality rate during the Covid-19 pandemic, starting with January - February 2021. The paper contributes to a better understanding of the efficacy of national strategies aiming to maintain and improve the health state of the population in a context of crisis.

Keywords: vaccination against covid-19, communication strategies of vaccination campaigns.

Problem

Lack of models for applying the methods of implementing vaccination campaigns through the media.

Objectives

- Identify the elements of good practice that led to the vaccination of a large number of people;
- Finding the behavior of the population that led to the rejection of vaccination;
- Establishing common and / or different elements of strategy of the research countries.

Introduction / Context

The COVID-19 pandemic was declared in Europe in early 2020 and one by one each country has experienced real wars with this disease that has killed millions of people. The first cases of the disease appeared in France, Germany, Italy, Hungary, Turkey, Bulgaria and Romania, at the end of 2019 and the beginning of 2020. In Romania, the first infection with the SARS-CoV-2 virus was announced in February 2020.

What we compare: STRATEGIC CONTENT

Start dates: Most states started vaccination at the end of 2020 or the beginning of 2021. Romania started on December 27, 2020, with 960 first-line medical staff vaccinated against COVID-19.

In the moment, in Romania, vaccination is declining

Source: <https://qap.ecdc.europa.eu/public/extensions/COVID-19/vaccine-tracker.html#national-ref-tab>.

Remember

The first vaccines against COVID-19 appeared a few months later, in December 2020, when most European countries began vaccinating the adult population.

Globally, as of 5:11pm CEST, 31 August 2021, there have been 216,867,420 confirmed cases of COVID-19, including 4,507,837 deaths, reported to WHO.

As of 30 August 2021, a total of 5,019,907,027 vaccine doses have been administered.

(<https://covid19.who.int/>)

| Country | Total Cases | Cases newly reported in last 7 days | Cases newly reported in last 24 hours At August, 31 | Total Deaths | Deaths newly reported in last 7 days | Deaths newly reported in last 24 hours At August, 31 |
|----------|-------------|-------------------------------------|---|--------------|--------------------------------------|--|
| France | 6.557.097 | 108.730 | 3.771 | 112.649 | 469 | 93 |
| Italy | 4.534.499 | 45.720 | 4.253 | 129.146 | 351 | 53 |
| Germany | 3.942.856 | 65.244 | 5.750 | 92.200 | 178 | 60 |
| Turkey | 6.366.438 | 131.918 | 19.557 | 56.458 | 1.693 | 245 |
| Hungary | 266.660 | 1.134 | 110 | 30.058 | 4 | 1 |
| Romania | 1.098.765 | 6.643 | 1.313 | 34.570 | 130 | 31 |
| Bulgaria | 453.689 | 10.503 | 2.090 | 18.840 | 2.090 | 109 |

Extras by: <https://covid19.who.int/table>

Starting from the vaccination rate, on August 30, 2021, we find out the following information:

- 39.5% of the world population has received at least one dose of a COVID-19 vaccine;
- 5.29 billion doses have been administered globally, and 41.1 million are now administered each day;
- Only 1.7% of people in low-income countries have received at least one dose. (<https://ourworldindata.org/covid-vaccinations>)

An overview of the world's vaccination campaign shows the context in which the population is fighting the COVID-19 pandemic. Countries such as Romania and Bulgaria do not even enter this top, the percentage of people vaccinated with one or two doses being below 30%. Reporting is performed on the population eligible for vaccination.

How did they vaccinate and how many people?

We started from the effects of vaccination campaigns in the respective countries and we found out that, depending on the number of vaccine doses administered to the population, the top looks like this:

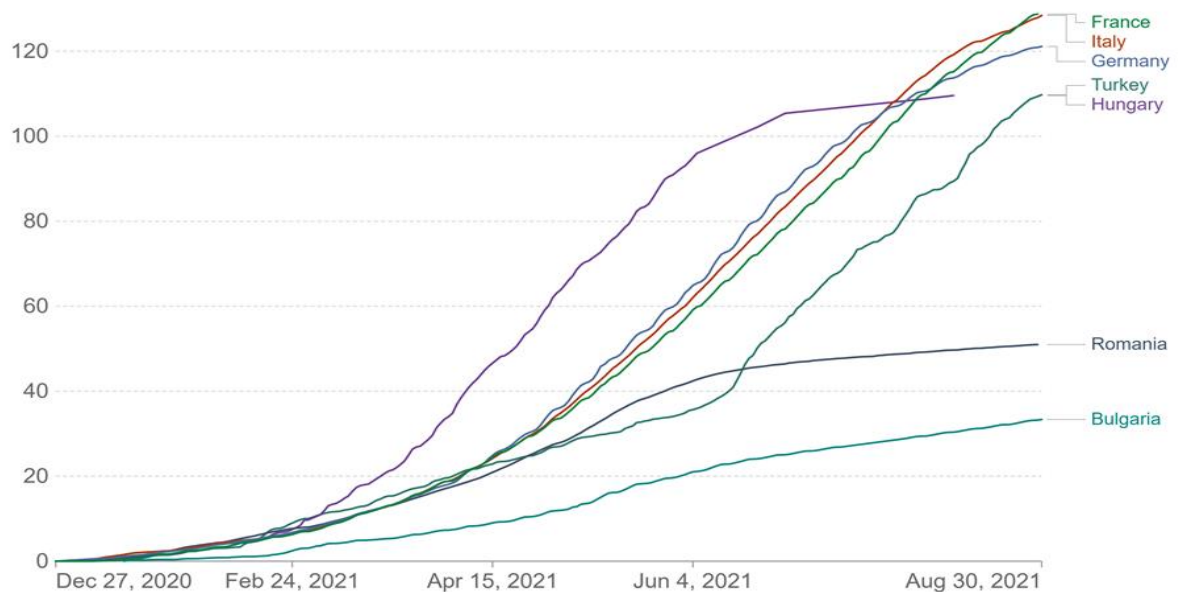
- France, with 128.73 doses/ 100 people;
- Italy, 127.87 doses/ 100 people;
- Germany - 120.90 doses/ 100 people;
- Turkey - 109.36 doses/ 100 people;

- Hungary – 109.36 doses/ 100 people ;
- Romania - 50.97 doses/ 100 people ;
- Bulgaria with 33.19 doses/ 100 people.

Top from August 30, 2021

COVID-19 vaccine doses administered per 100 people

Total number of doses administered, divided by the total population of the country.

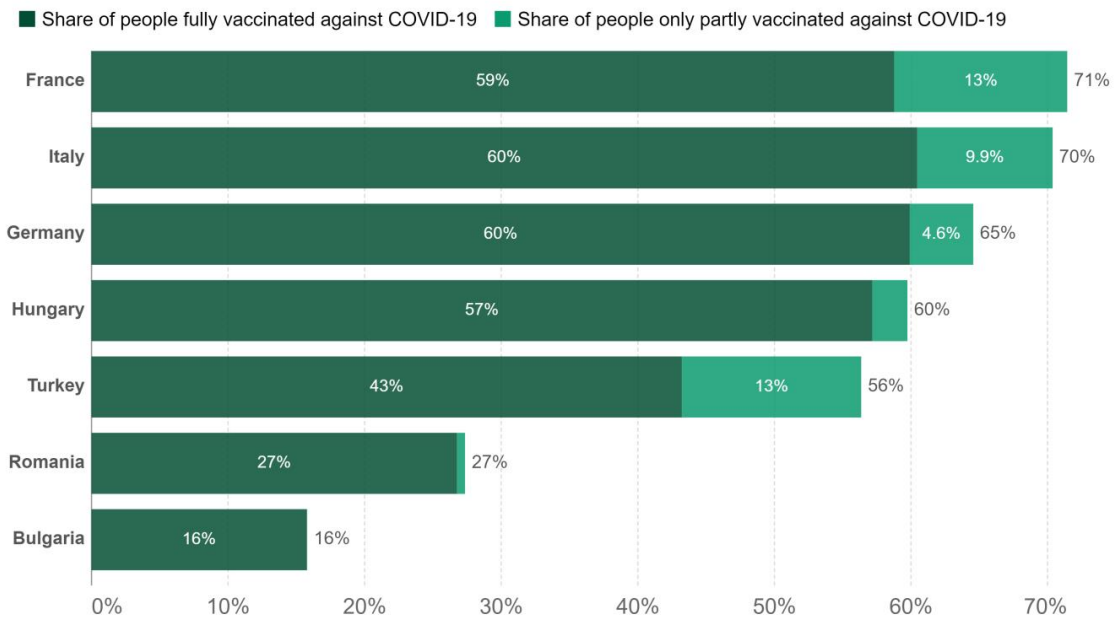


Source: Official data collated by Our World in Data. For vaccines that require multiple doses, each individual dose is counted. As the same person may receive more than one dose, the number of doses per 100 people can be higher than 100. CC BY

Depending on the percentage of the vaccinated population, the statistics maintain the almost same ranking:

- France - 59% (fully vaccinated) & 13% (partly vaccinated);
- Italy - 60% (fully vaccinated) & 9.9% (partly vaccinated);
- Germany - 60% (fully vaccinated) & 4,6% (partly vaccinated);
- Hungary - 57% (fully vaccinated) & 3.0 % (partly vaccinated);
- Turkey - 43% (fully vaccinated) & 13 % (partly vaccinated);
- Romania - 27% (fully vaccinated) & 0.01 % (partly vaccinated);
- Bulgaria – 16% (fully vaccinated).

Share of people vaccinated against COVID-19, Aug 30, 2021



Source: Official data collated by Our World in Data. This data is only available for countries which report the breakdown of doses administered by first and second doses in absolute numbers.
CC BY

Sources: <https://ourworldindata.org/covid-vaccinations?country=ROU~DEU~HUN~ITA~BGR~FRA~TUR>

<https://github.com/owid/covid-19-data/tree/master/public/data/vaccinations/locations.csv>

<https://github.com/owid/covid-19-data/tree/master/public/data/vaccinations>

You can download the full dataset here:

<https://github.com/owid/covid-19-data/tree/master/public/data/vaccinations>.

France: Campaign with Strategy Assumed by Health Authorities

➤ Vaccination strategy

<https://solidarites-sante.gouv.fr/grands-dossiers/la-vaccination-contre-la-covid19/article/la-strategie-vaccinale>: Ministry of Solidarity and Health;

https://www.has-sante.fr/jcms/p_3221237/fr/vaccins-covid-19-quelle-strategie-de-priorisation-a-l-initiation-de-la-campagne: High Authority for Health (HAS).

How many stages of vaccination and what population categories are in each stage: 3 stages

- Phase 1: For this phase, scheduled for January and February, the people involved are: those who are elderly residents of institutions (eg nursing homes), professionals working there and at high risk (over 65 years of age). years, pathologies). (1 million people).
- Phase 2: people over the age of 75, then people over the age of 65 and suffering from pathologies, as well as health professionals and medical and social hospitals over the age of 50 and suffering from pathologies.
- Phase 3: the other sections of the population that are likely to be infected and have not been targeted.

Criteria for prioritizing the population for vaccination: institutionalization, age, place of work, medical history, ONLY AFTER OBTAINING WRITTEN CONSENT.

Pages of the vaccination campaign on:

https://solidarites-sante.gouv.fr/IMG/pdf/guide_vaccination_contre_la_covid_ehpad_-_usld.pdf

Facebook: <https://www.facebook.com/MinSoliSante>

Twitter: <https://twitter.com/MinSoliSante>.

Number and percentage of vaccinated persons: 26.01.2021, 1.83%, 1,184,510 doses administered;

First person vaccinated: Mauricette M., 78, resident of the long-term care unit of the René-Muret Hospital in Sevrans, Seine-Saint-Denis, suffers from deafness.

The existence of legal representatives for the mentally vulnerable was discussed. Population: 65,273,511.

France: The promoted strategy publicizes with illustrations cases of immunized grandparents. Communication type: Story Telling



Source: Figaro

Germany. Message Types: Official, no place for interpretations. Assumed by the health authorities

January 2021: Responsible for coordinating the vaccination process is the Paul Ehrlich Institute, which distributes the vaccine to the 27 centers in the 16 states. <https://www.bundesregierung.de/breg-de/themen/coronavirus/coronavirus-impfung-faq-1788988>. No illustration, no interpretations. Information provided: Vaccination strategy, priority vaccination steps, scheduling arrangements.

For example: How many stages of vaccination and what population categories are in each stage.

Highest priority:

People who have reached the age of 80;


Persons in hospitalization units for the treatment or care and old people's homes; People who are treated regularly, the elderly or people who need care as part of outpatient care services, cared for or maintained;

Persons working in medical facilities with a very high risk of exposure to Coronavirus SARS-CoV-2 (intensive care units, in emergency rooms, in emergency services, as a provider of specialized outpatient palliative care services, in as well as in areas where SARS-CoV-2 coronavirus infection is relevant, aerosol generation activities are carried out).

People who treat, care for or regularly care for people in medical facilities where there is a very high risk of serious or fatal illness after SARS-CoV-2 coronavirus infection, especially in oncology or transplantation.

Germany: illustration example Published in early 2021

Corona-Pandemie bewältigen
So werden die Impfstoffe eingesetzt



| Impfstoff | Comirnaty | COVID-19 Vaccine Moderna | Vaxzevria | COVID-19 Vaccine Janssen |
|--|------------------------------------|--------------------------|---|---|
| Hersteller | BioNTech/Pfizer | Moderna | AstraZeneca | Johnson&Johnson |
| Impfstofftyp | mRNA | mRNA | vektoriert | vektoriert |
| Anzahl Impfdosen (Empfohlener Impfabstand) | 2 (3 bis 6 Wochen) | 2 (4 bis 6 Wochen) | 2 (4 bis 12 Wochen)* | 1 |
| Alters-empfehlung | ab 16 von EMA zugelassen: ab 12 | ab 18 | vorrangig ab 60** | vorrangig ab 60** |
| Verimpfung nach Priorisierung | aufgehoben ab 7. Juni | aufgehoben ab 7. Juni | aufgehoben für Arztpraxen und Betriebsärzte | aufgehoben für Arztpraxen und Betriebsärzte |


*Nach ärztlicher Absprache, je länger der Zeitraum innerhalb dieses Intervalls, umso höher die Wirksamkeit.
**Der Einsatz unterhalb dieser Altersgrenze bleibt mit ärztlicher Aufklärung und individueller Risikoakzeptanz möglich.

Quellen: PEI, RKI | Stand: 10.05.2021

Vaccine types: AstraZeneca (from January 2021) followed by Pfizer, Moderna and Johnson & Johnson (April, May 2021). The site does not contain detailed information on vaccines and the types administered. In January 2021, unlike Romania, Germany does not have Facebook or YouTube with information on vaccination.

Romania: The same type of illustration

**CELE TREI VACCINURI ÎMPOTRIVA COVID-19
AUTORIZATE DE COMISIA EUROPEANĂ**



| Vaccin | Pfizer BioNTech | Moderna | AstraZeneca |
|---------------------|----------------------|----------------------|---------------------------|
| Tip vaccin | ARN mesager | ARN mesager | vector viral nereplicativ |
| % Eficacitate | 95% | 94,1% | 60% |
| Doze administrate | 2 doze 21 de zile | 2 doze 28 de zile | 2 doze 4-12 săptămâni |
| Stocare termen lung | -80° C | -20° C | 2-8° C |
| Stocare | 5 zile | 30 de zile | 6 luni |

#ROVACCINARE

vaccinare-covid.gov.ro

Italy

OFFICIAL SITE ASSUMED BY THE GOVERNMENT

Promotion and SOCIAL MEDIA

It publishes a daily balance of vaccinations

How many stages of vaccination and what population categories are in each stage: Two stages.

- Stage I: health and social care staff, staff and guests of residential facilities for the elderly, people over 80 years.
- Stage II: People over 60 and the population with at least one chronic comorbidity.

Criteria for prioritizing the population for vaccination: Values and principles: equity, reciprocity, legitimacy, protection, promotion of health and well-being.



Facebook: <https://www.facebook.com/MinisteroSalute>;

Instagram: <https://www.instagram.com/ministerosalute>;

Twitter: <https://twitter.com/ministerosalute>.

Turkey: vaccination strategy coordinated by the Ministry of Health

The platform is interactive, it contains information about the pandemic, but also about the vaccine. The population is vaccinated on the basis of a national immunization program, which is public.

The map with the vaccination newsletter is published daily.

Turkish National COVID-19 Vaccine Administration Strategy

The COVID-19 pandemic has emerged as a serious public health emergency. On 11 March 2020, the World Health Organization (WHO) declared this incident as a “Public Health Emergency of International Concern” based on the International Health Regulations (IHR - 2005). The Turkish Republic’s Ministry of Health has been closely following global efforts in response to the COVID-19 pandemic from its partners across the globe.

Mass vaccination programs and development of vaccines against the virus have been integral to international efforts against the COVID-19 pandemic, and this has been an area of key focus for the Ministry's response to the pandemic as well.



Source: Facebook

The Ministry determined the order of groups to receive the COVID-19 vaccine by evaluating the risk of exposure to the disease, the risk of having the disease with a severe course, the risk of transmitting the disease, and the negative impact of the disease on the functioning of social life. The vaccine will be administered to these groups in the order of priority accordingly. (<https://covid19asi.saglik.gov.tr/EN-78317/turkish-national-covid-19-vaccine-administration-strategy.html>)

Vaccine Types

- mRNA Vaccines are vaccines that contain mRNA of the antibody-producing antigenic structure of the target microorganism.
- (Examples: COMIRNATY- Pfizer Biontech mRNA vaccine, Moderna mRNA vaccine)
- DNA Vaccines are vaccines that contain DNA of the antibody-producing antigenic structure of the target microorganism.
- Vector vaccines are developed by adding the genetic information of the antibody-producing antigenic structure of the target microorganism to modified viruses. (Sputnik-V, ZEBOV, AZD1222).
- (<https://covid19asi.saglik.gov.tr/EN-80252/vaccine-types.html>)
- The stages of the strategy are the same as those of other states: 3 stages. People working in health are vaccinated, then the vulnerable and then the general population.



Facebook: <https://www.facebook.com/saglikbakanligi>;

Instagram: <https://www.instagram.com/saglikbakanligi/?hl=tr>;

Twitter: <https://twitter.com/saglikbakanligi>;

YouTube: <https://www.youtube.com/user/SaglikBakanligi>.

HUNGARY: Illustrated site, without programming platform. Info assumed by the Government

Vaccination strategy:

How many stages of vaccination and what population categories are in each stage: 4 stages.

- The first stage: health workers, social housing employees, police officers, soldiers and employees of strategic companies.
- The second stage: citizens over the age of 65 and the chronically ill.
- Third stage: residents of Roma settlements, homeless people, asylum seekers and educators and teachers.
- The fourth stage: the rest of the inhabitants.

Criteria for prioritizing the population for vaccination:

Place of work, age, medical history, social or economic factors.

The official website of the vaccination campaign: <https://vakcinainfo.gov.hu/hirek>.

Facebook pages: <https://www.facebook.com/AboutHungary>.

Number and percentage of vaccinated persons: 25.01.2021: 1.66%: 162,315 doses administered

First person vaccinated: Deputy Rector of SEMMELWEIS University, involved in the front line of the fight against COVID 19. (The vaccination campaign started the day before the launch of EU-26.12.2020).

Population: 9,660,351.

HUNGARY. Specific: vaccinate with Sputnik

26.01.2021: Hungary says it has turned to Russia for COVID-19 vaccines because the EU has been too slow.

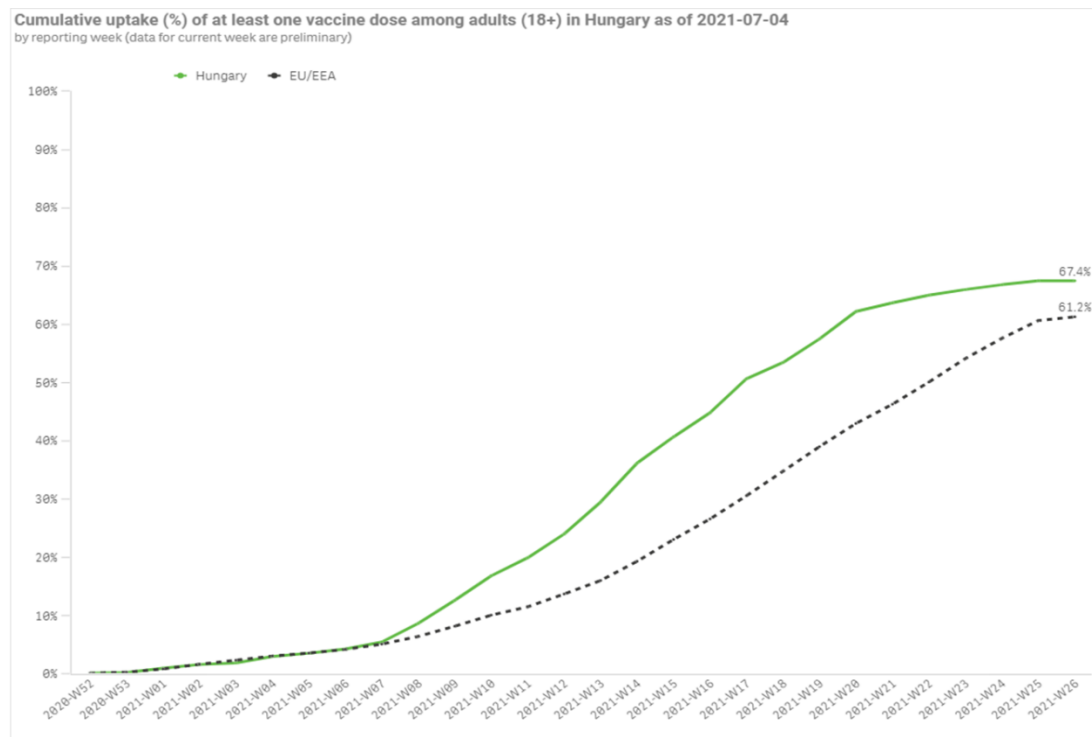
Budapest, which is part of the collective vaccine program coordinated by Brussels, has signed an agreement for two million doses of Sputnik V in Moscow.

Many Hungarians remain sceptical about Sputnik V. A Euronews poll published in November 2020 showed that only 7% of Hungarians would be willing to accept the vaccine made in Russia.

15.01.2021: Hungarian Prime Minister Viktor Orban said that the approval of the Chinese Sinopharm vaccine could arrive in a few days.

This would make Hungary the first country in the European Union to receive a COVID-19 vaccine from China. Government officials said they had reached an agreement with Sinopharm.

Source: <https://newseu.cgtn.com/news/2021-01-16/Hungary-plans-to-quickly-approve-China-s-Sinopharm-COVID-19-vaccine-X52oJCsAMM/index.html>.



Mention: Many Hungarians came to Romania and were vaccinated with Pfizer, but now they cannot obtain vaccination certificates.

Hungarians are slowly overcoming their skepticism about COVID-19 vaccines, with 33% answering "Yes" to the question of whether they would receive the vaccine if it becomes available, compared to 27% who said "No", according to a survey by the state statistics office.

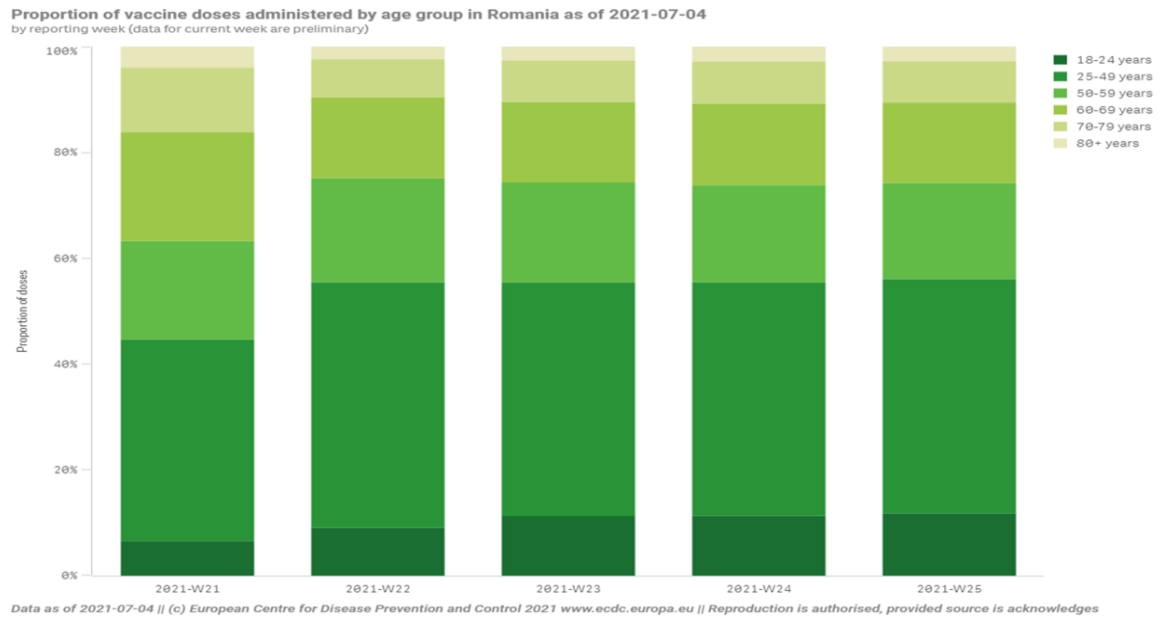
Source: <https://www.bloomberg.com/news/articles/2021-01-21/hungary-becomes-first-in-eu-to-approve-russia>.

Romania: types of message.

Infographics & DAILY VACCINATION BALANCE SHEET, in the form of a press release: assumed by government authorities.

In 2 LANGUAGES: Romanian and English

Start dates: Most states started vaccination at the end of 2020 or the beginning of 2021. Romania started on December 27, 2020, with 960 first-line medical staff vaccinated against COVID-19. Within the identified official sites, the states under analysis disseminated official messages, namely National Vaccination Strategies against COVID-19, scientific information, categories of public that is eligible for vaccination.



SOURCE: <https://qap.ecdc.europa.eu/public/extensions/COVID-19/vaccine-tracker.html#national-ref-tab>

On the official website <https://vaccinare-covid.gov.ro>, Romania initially distributed the following types of information:

The documents that found CNCAV, the governmental structure that deals with the vaccination campaign.

The types of vaccine approved by the EMA and administered to us.

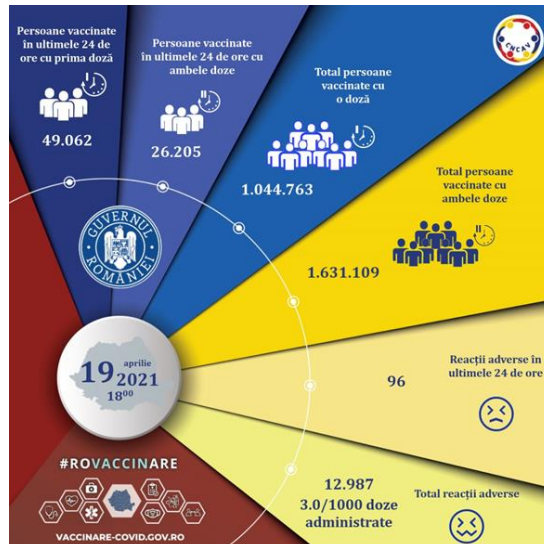
Their prospectus and CPR.

Questions and answers (<https://vaccinare-covid.gov.ro/resurse/mic-dictionar-de-vaccinare/>).

Vaccination balances.

Vaccination strategy.

Programming methods, through the PROGRAMMING button!



GUVERNUL ROMÂNIEI
COMITETUL NAȚIONAL DE COORDONARE A ACTIVITĂȚILOR PRIVIND VACCINAREA ÎMPOTRIVA COVID-19

Comunicat de presă
București, 06 februarie 2021, ora 18.00

Actualizare zilnică – evidența persoanelor vaccinate împotriva COVID-19

Potrivit datelor puse la dispoziția Comitetului Național de Coordonare a Activităților privind Vaccinarea împotriva COVID-19 (CNCAV) de către Institutul Național de Sănătate Publică (INSP-CNSCBT), prin aplicația Registrul Electronic Național al Vaccinărilor (RENV), care pune evidența vaccinărilor, situația din ziua de 06 februarie a.c., ora 17.00, este următoarea:

Persoane vaccinate:

| Tip vaccin | Persoane vaccinate în ultimele 24 de ore | | Total persoane vaccinate | | Reacții adverse în ultimele 24 de ore | | Total reacții adverse | |
|----------------------|--|---------------|--------------------------|----------------|---------------------------------------|-------------|-----------------------|--------------|
| | Doza I | Doza a II-a | Doza I | Doza a II-a | Tip local | Tip general | Tip local | Tip general |
| Pfizer | 661 | 10.456 | 431.481 | 193.122 | 10 | 170 | 506 | 1.844 |
| Moderna | 8.143 | 0 | 23.087 | 0 | 0 | 1 | 2 | 2 |
| Total | 8.804 | 10.456 | 454.568 | 193.122 | 10 | 171 | 508 | 1.846 |
| Pfizer | 11.117 | | 624.603 | | 180 | | 2.350 | |
| Moderna | 8.143 | | 23.087 | | 1 | | 4 | |
| TOTAL GENERAL | 19.260 | | 647.690 | | 181 | | 2.354 | |

Doze administrate:

| Tip vaccin | În ultimele 24 de ore | Din 27 decembrie 2020 |
|--------------|-----------------------|-----------------------|
| Pfizer | 11.117 | 817.725 |
| Moderna* | 8.143 | 23.087 |
| TOTAL | 19.260 | 840.812 |

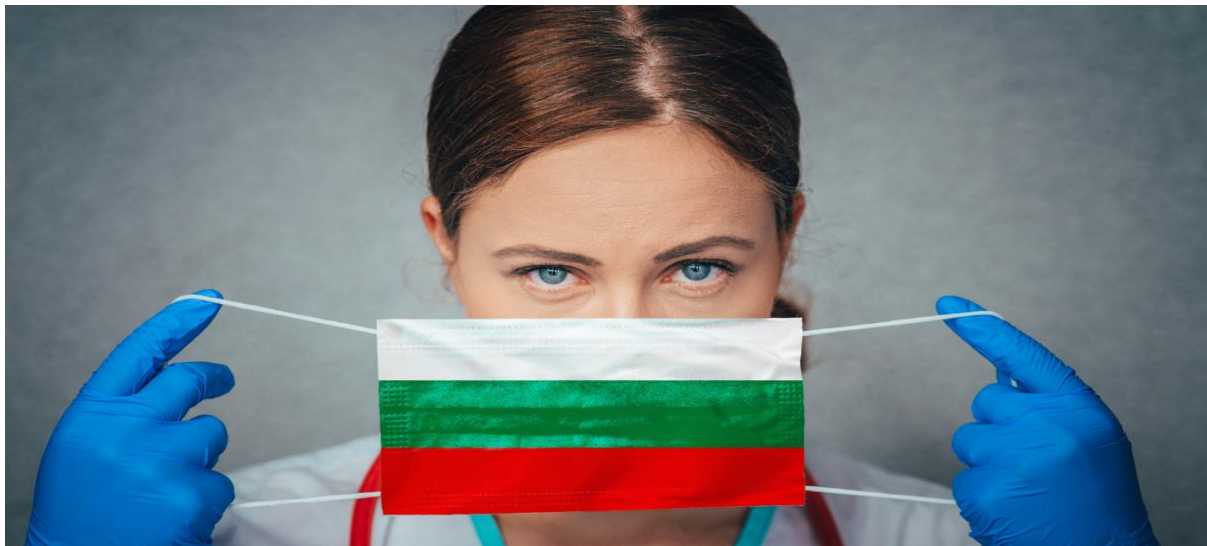
*Vaccinul Moderna se administrează din data de 4 februarie 2021.
Menționăm că 7 reacții adverse sunt în curs de investigare.

Comitetul Național de Coordonare a Activităților privind Vaccinarea împotriva COVID-19 este un organism interministerial, fără personalitate juridică, în subordinea directă a Secretariatului General al Guvernului și coordonarea prim-ministrului.
www.vaccinare-covid.gov.ro, #ROVaccinare

Website: <https://vaccinare-covid.gov.ro/> | Email: contact@vaccinare-covid.gov.ro

Bulgaria has a unified information portal

On the website opened by the Bulgarian Ministry of Health, the Government also claims, there is different information, in institutional format. There is information about vaccines, about the vaccination situation and where people can get vaccinated. The vaccines administered are published daily, as well as other information about the pandemic. Unlike other countries, the portal is only in Bulgarian, not in English.



The country is in a state of epidemiological emergency until November 30. There are over 2,000 diseases a day, but vaccination is stagnant. As in Romania, vaccination is free and voluntary. It is administered by Comirnaty, Moderna, AstraZeneca and Johnson & Johnson. The addressability of the population is low. We did not identify any Social Media pages or different approaches to vaccination. The campaign is strictly institutional.

Conclusions

There are differences between the presentation of the vaccination process and the implementation of strategies to attract people to vaccination. The population has extremely different reactions to the messages of the authorities. In all countries, vaccination is free and voluntary.

Although the number of new cases of the disease is growing alarmingly, no country is able to vaccinate the population en masse. France, Germany, Italy constantly vaccinate, schedule the population and do not show tolerance towards those who can be vaccinated and do not.

Vaccination remains a safe and effective medical act against the disease, and the large number of new diseases proves the lack of interest of certain categories of the public for the vaccine.

Strategies

France: <https://solidarites-sante.gouv.fr/grands-dossiers/la-vaccination-contre-la-covid-19/article/la-strategie-vaccinale>;

Germany: <https://www.bundesregierung.de/breg-en/news/covid-vaccine-approved-1831912>;

Italy: https://www.salute.gov.it/portale/news/p3_2_1_1_1.jsp?lingua=italiano&menu=notizie&p=null&id=5208;

Turkey: https://covid19asi.saglik.gov.tr/?_Dil=2;

Hungary: <https://vakcinainfo.gov.hu/hirek>;

Romania: <https://vaccinare-covid.gov.ro>;

Bulgaria: <https://coronavirus.bg/bg/>;

Food Banks Systems Across Western Balkans During The Coronavirus Pandemic

Renata Petrevska Nechkoska¹

Mimoza Bogdanoska Jovanovska²

Olivera Kostoska³

¹Faculty of Economics – Prilep “St. Kliment Ohridski” University – Bitola, Republic of North Macedonia
e-mail: renata.petrevskanechkoska@ugent.be

²Faculty of Information and Communication Technologies “St. Kliment Ohridski” University – Bitola,
Republic of North Macedonia, e-mail: mimoza.jovanovska@uklo.edu.mk

³Faculty of Economics – Prilep “St. Kliment Ohridski” University – Bitola, Republic of North Macedonia,
e-mail: olivera.kostoska@uklo.edu.mk

Abstract: Within the ancient paradigm with a new name - Circular Economy (CE), based on the ‘principles of designing out waste and pollution, keeping products and materials in use, and regenerating natural systems’, food production and reduction of represent an inevitable pillar. The circular business models ought to be following the principles that: (1) waste no longer exists, (2) biological materials are renewable, however, technological are not - therefore should be recycled, (3) try to reuse the product as a whole, and if that is impossible, then parts of the products, or eventually recycle materials, (4) first repair, then reuse, then refurbish, then recycle and (5) make use of renewable energy. The EU produced ‘Closing the loop – An EU action plan for the circular economy’ and (among other) worked to develop a common EU methodology & stakeholders platform to measure food waste and define relevant indicators (addressed further more in the analysis and recommendations in this work); clarify EU legislation relating to waste, food and feed and facilitate food donation and the use of former foodstuff and by-products from the food chain in feed production without compromising food and feed safety; and examine ways to improve the use of date marking by actors in the food chain and its understanding by consumers, in particular the “best before” label complementary also to the Waste Framework Directive and Programmes. Finally, the European Union in the European Green Deal sees itself both as global leader and facilitator of a just transition - leaving no one behind, having one of its core elements From Farm to Fork Strategy, focusing on a fair, healthy and environmentally friendly food system. Our motivation is to inspire food banks mechanisms as societal necessity and ambition, and align them with food waste prevention on global, regional and local level, and not vice-versa, generating careless food waste that can be somewhat prevented by giving to the poor. The main subject of interest, that is food banks and food waste prevention, aligns directly with SDG 1 aiming to ‘End poverty in all its forms everywhere’, SDG 2 ‘End hunger, achieve food security and improved nutrition and promote sustainable agriculture’ and SDG 12 ‘Responsible consumption and production (through target 12.3 aiming to half global per capita food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses; and target 12.5 by substantially reducing waste generation through prevention, reduction, recycling and reuse) by 2030.

Keywords: Food Banks Systems, Western Balkans, Coronavirus Pandemic.

1. INTRODUCTION

The direction where this world is headed is not where we would like to be, in fact, the *where*, the *why* and the *how* should pretty much be subject to reconsideration and reconfiguration, if we would like to sustain as socio-technical-environmental systems. In addition to that, the pandemic crisis of COVID-19 has rapidly spread around the world causing enormous social and economic disturbance and even disruption. In this period, the survival of civil society organizations is in question, as properly stated, among others, by WBF research. World leaders are not just political and governing bodies of international, regional and national profiles, but also big players and/or aggregated small players in the realms of businesses, technology, health, religion, global citizens and certainly, the ecosystems of this planet. This is the reason why we need to engage and align in order to co-evolve and sustain individually and collectively. Interrelated concepts of poverty, food production and waste, food poverty, sustainability, circularity, societal transformation and complexity intertwine in the background of the food problem, and its management as activity organized predominantly by civil society organizations are - subject of this research. We are aiming to model the big picture on country-specific level, but also profiling to certain level the six Western Balkan Countries’, with future potentials for policy-advice on

local, but also regional level. To the possible extent, global, regional and local aspects will be outlined, through political, economic, societal, technological, legal and environmental lens. The stakeholder analysis brings out diverse profiles on generic and specific food bank and prevention of food waste aspects, most of which will be invoked through the portrayal of several best practice examples from the world - in terms of models and workflows. Our research plans to scope the implications of the COVID-19 on the civil society organizations in Western Balkans dealing with the food banks activities and systems, including overview of the situation just before pandemic starts drawing data from news and reports from around the region. The analysis will inform the model of stakeholders and processes as-is, so that in future engagements, it can serve as foundation for its sustainability in direction of salvation for food banks during but also after pandemic crisis of COVID-19, policy advice as well as cross-sectoral fertilization of good practices. Food poverty is perceived as “the insufficient economic access to an adequate quantity and quality of food to maintain a nutritionally satisfactory and socially acceptable diet” (Connor et al., 2016). While FAO makes a distinction among food loss, food waste as food appropriate for human consumption being discarded, and food wastage, this article considers the following definition of food waste, as “any food, and inedible parts of food, removed from the food supply chain to be recovered or disposed (including composted, crops ploughed in/not harvested, anaerobic digestion, bio-energy production, co-generation, incineration, disposal to sewer, landfill or discarded to sea) but not including food or inedible parts of food removed from the food supply chain to be sent to animal feed or bio-based material/chemistry processing” (FUSIONS, 2021). Food banks, on the other hand, are perceived as ‘common community-based response to household food insecurity’ (Loopstra, R., 2019). As primary referral reasons for people needing food aid are: social benefit delays, low income, benefit changes, debt, unemployment, homelessness, domestic violence, sickness, delayed wages, and other (Clair, Fledderjohann, Lalor, Loopstra, 2019). Up to the pandemic crisis on this field, the main efforts of the global governance outlining priorities and strategy since 2015 have been via the United Nations General Assembly’s Sustainable Development Goals (SDGs) as part of the 2030 Agenda for Sustainable Development. Our subject of interest, the food banks and food waste prevention, aligns directly with SDG 1 aiming to ‘End poverty in all its forms everywhere’, SDG 2 ‘End hunger, achieve food security and improved nutrition and promote sustainable agriculture’ and SDG 12 ‘Responsible consumption and production (through target 12.3 aiming to half global per capita food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses; and target 12.5 by substantially reducing waste generation through prevention, reduction, recycling and reuse) by 2030. The negative consequences of the pandemic to the food banks systems and their main agent - civil society organizations to this date need to be researched. Especially since, as result of the recommendations for physical distance, this type of civil society organizations suffer additional implications having in focus specific category of marginalized groups enlisting poverty, homelessness, Roma population but also, especially visible by the pandemic - families in quarantine, jobless and persons with inability to exit their homes. So, in principle, there are generic workflows and processes that may spill over during the pandemic, to other domains of interest, if we learn properly from functional food banks systems, one more reason this research is valid and necessary. Though much of the news is dire, we suppose that there have been some positive outcomes such as starting cooperation between additional civil society organizations in the ecosystem and food sharing with the help of Red Cross, as example, which caused revival of local food networks and collaborations. The crisis is still unfolding, so there is an urgent need to find a way how to coordinate the process of cooperation, and plan effective short- and long-term coordination with all stakeholders in the process. Our intention is to offer model that will urge all stakeholders and specially governments in the process of policy creating to help these civil society organizations as groups respond to the COVID-19 pandemic, as well as use the model for other civil society organizations if it can offer sustainability, now but also after the crisis. The rest of the paper is organized as follows. Section 2 explains the appropriate methods and methodology to be applied. The third section is devoted to analysis, whilst the fourth section refers to results for North Macedonia and those to be initiated for Western Balkans. The last section concludes and recommends.

2. METHODS AND METHODOLOGY

Our methodology represents a qualitative research of primary and secondary data obtained from interviews, surveys, desk research and data analysis, with design science research elements by producing a novel artefact - Food banks generic model of stakeholders, components and workflow. We are informing our model and recommendations with global best practices research and lessons learned, as well as PESTLE and stakeholder analysis.

Our capture of the current context of the coronavirus pandemic and its implications to the civil society organizations and the food banks systems in the Western Balkans countries is to be performed in the upcoming period, with already shaped model for North Macedonia (as elaborated below, in collaboration with the food bank Banka za Hrana, North Macedonia and the main CSO leading that project WSS Effect). The activities incorporate desk research for the as-is situation in Serbia, Bosnia and Herzegovina, Montenegro, Kosovo and Albania; surveys to be disseminated via the Western Balkans Alumni Association¹ members with relevant stakeholders and interviews (or written communication) with responsible in CSOs in the respective countries. They ought to result with models for all 6 WB countries of the as-is situation, highlighting experiences in the pandemic, and serve as foundation for policy-advice and recommendations on incorporating and obtaining sustainability of food bank systems and their main agents - the CSOs across WB for this and future crisis. Our hope is to be able to inspire big picture insights on how a regional collaboration and WB-EU bridge can be seen as future work.

3. ANALYSIS

Our motivation is to inspire food banks mechanisms as societal necessity and ambition, and align them with food waste prevention at global, regional and local level, and not vice-versa, generating careless food waste that can be somewhat prevented by giving to the poor. Their necessity, or the necessity of such models of multiple stakeholder action and engagement has been proven during this pandemic of coronavirus, started at 2019, and still lasting.

The big picture. The main efforts of the global governance outlining priorities and strategy since 2015 are via the United Nations General Assembly's Sustainable Development Goals (SDGs) as part of the 2030 Agenda for Sustainable Development. Our subject of interest, the food banks and food waste prevention aligns directly with SDG 1 aiming to 'End poverty in all its forms everywhere', SDG 2 'End hunger, achieve food security and improved nutrition and promote sustainable agriculture' and SDG 12 'Responsible consumption and production (through target 12.3 aiming to half global per capita food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses; and target 12.5 by substantially reducing waste generation through prevention, reduction, recycling and reuse) by 2030².

Within EU-28 more than 16.8% of all citizens are at risk of poverty^{3 4}, while on global level those percentages are from 10% to 23%⁵ (extreme poverty and poverty) pushing more than 60 million people due to the coronavirus crisis into extreme poverty, while in North Macedonia 21.9% are at risk of poverty⁶. The UNFAO states that more than one third of the food which is grown for consumption by

¹ Western Balkans Alumni Association <https://www.western-balkans-alumni.eu>, Renata Petrevska Nechkoska, Head of WBAA Research Team <https://www.western-balkans-alumni.eu/what-we-do/research/>

² United Nations Sustainable Development Goals, accessed on 10th June 2020, <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

³ Eurostat, Income poverty statistics, https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Income_poverty_statistics&oldid=440992

⁴ Eurostat, Product Datasets, https://ec.europa.eu/eurostat/web/products-datasets/-/t2020_50

⁵ The World Bank, Understanding Poverty, <https://www.worldbank.org/en/topic/poverty/overview>

⁶ State Statistical Office, Republic of North Macedonia, Poverty line, Laeken poverty indicators in 2018 -final data- http://www.stat.gov.mk/pdf/2019/4.1.19.116_mk.pdf

humans is wasted. About 8% of global greenhouse emissions annually caused by gasses released from rotting food and also energy used in food production that gets wasted, relating to 20%-30% of food being lost or wasted before reaching the consumer, denoting high inefficiency of (renewable and non-renewable resources)^{7 8}. The Circular Economy Monitoring Framework of the European Commission enlists the indicator of food waste which measures the waste generated in the production, distribution and consumption of food (in mass unit) to 70 million tons, with upward trend⁹. From farm to plate, the food waste is present at each of the stages: production, post-harvest, processing & packaging, distribution & retail, consumption^{10 11} “All actors in the food chain have a role to play in preventing and reducing food waste, from those who produce and process foods (farmers, food manufacturers and processors) to those who make foods available for consumption (hospitality sector, retailers) and consumers themselves”¹².

Within the ancient paradigm with a new name - Circular Economy (CE), based on the ‘principles of designing out waste and pollution, keeping products and materials in use, and regenerating natural systems’¹³, food production and reduction of represent an inevitable pillar. The circular business models ought to be following the principles that: (1) waste no longer exists, (2) biological materials are renewable, however, technological are not - therefore should be recycled, (3) try to reuse the product as a whole, and if that is impossible, then parts of the products, or eventually recycle materials, (4) first repair, then reuse, then refurbish, then recycle and (5) make use of renewable energy (KPMG Australia, 2020; World Research Institute, 2017)^{14 15}. The EU produced ‘Closing the loop – An EU action plan for the circular economy’ and (among other) worked to develop a common EU methodology & stakeholders platform to measure food waste and define relevant indicators; clarify EU legislation relating to waste, food and feed and facilitate food donation and the use of former foodstuff and by-products from the food chain in feed production without compromising food and feed safety; and examine ways to improve the use of date marking by actors in the food chain and its understanding by consumers, in particular the “best before” label complementary also to the Waste Framework Directive and Programmes (2013/727/EU)^{16 17}. Finally, the European Union in the European Green Deal sees itself both as global leader and facilitator of a just transition - leaving no one behind, having one of its core

⁷ UN FAO <http://www.fao.org/docrep/018/ar429e/ar429e.pdf>

⁸ European Commission, Environment, Food Waste Resource Efficiency, http://ec.europa.eu/environment/enveco/resource_efficiency/pdf/Task%203Food%20waste.pdf

⁹ European Commission, Circular Economy Monitoring Framework, Circular Economy Indicators, <https://ec.europa.eu/eurostat/web/circular-economy/indicators/monitoring-framework>

¹⁰ Boston Consulting Group (2018) Tackling the 1.6-Billion-Ton Food Loss and Waste Crisis – values modelled from FAO Global Food Losses and Food Waste (2011)

¹¹ Arcadis National Food Waste Baseline (2019)

¹² EU Food Waste and Food Safety Policy website, https://ec.europa.eu/food/safety/food_waste_en

¹³ Ellen Macarthur Foundation, Circular Economy Concept, <https://www.ellenmacarthurfoundation.org/circular-economy/concept>

¹⁴ Guided choice towards a circular business model, http://www.opai.eu/uploads/Guided_Choices_towards_a_Circular_Business_Model_pdf11.pdf

¹⁵ World Research Institute (2017) Champions 12.3 The business case for reducing food loss and waste, <https://champions123.org/the-business-case-for-reducing-food-loss-and-waste/>

¹⁶ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS Closing the loop - An EU action plan for the Circular Economy COM/2015/0614 final

¹⁷ 2013/727/EU: Commission Implementing Decision of 6 December 2013 establishing a format for notifying the information on the adoption and substantial revisions of the waste management plans and the waste prevention programmes (notified under document C(2013) 8641

elements From Farm to Fork Strategy¹⁸, focusing on a fair, healthy and environmentally friendly food system (The European Green Deal, Brussels, 2019)¹⁹.

As far as local strategic guidance, regulatory framework, mindset and logistical preconditions are concerned, the situation is in somewhat rudimentary shape. The landscape is consisted of past activities organised as 'Народни кујни' by the Ministry of labour and social policy²⁰, current #ОброкЗаСите, projects funded by the Fund for innovation and technological development²¹, occasional activities organised by civil society organisations and networks (e.g. Food Banks²² 'Банки за храна'²³, 'Сите Сити'²⁴), as well as religious communities and sporadic events. The proactive push to influence the top-down strategy and address legal grounds, logistical operationalisation, as well as integration within global networks has been done by the civil society organisations within EU project funding and is persistent, with moderate pace. The legislative is within the same laws that did not incorporate food aid and food waste prevention, but the efforts of the civil-societies working in this domain are conceptual and present.

Considering global practices to inform the food banks models. The context of any domain dictates its development route and effectiveness. The role of food banks and the problem of food waste prevention are amplified in exceptional circumstances (such as the pandemics with coronavirus Covid-19 of 2019-2020) - where the ethical, societal, economic and environmental aspects are enhanced. However, even though some aspects get amplified and push both on the side of lowering the food wastage and more efficient consumption (Jribi, Ben Ismail, Doggui, Debbabi, 2020), as well as on the increase of the population in the extreme poverty situation, still the generic mechanisms behind the food banks and food waste prevention ought to be in place, while the workflows may differ depending on the regular or exceptional circumstances that impact the new normal.

Global practices. There are numerous examples of food banks across the globe, having some mutual characteristics and context-specific distinctions. To this overview, we are adding also some networks, platforms and actions that align towards prevention and reduction of food waste. Here, we will mention several, in order to shed light to the good practices and lessons learned across the world.

- The EU Platform on Food Losses and Food Waste is a unique forum bringing together key actors representing both public and private interests in order to provide advice to all actors on measures needed to prevent and reduce food waste (including EU-wide actions), facilitate sharing of best practice and evaluate progress made over time²⁵.
- The European Food Banks Federation - FEBA, Brussels, Belgium entailing 421 food banks and branches, full member countries (21) and associated countries (3), active through 46.000 charities, with a mission: To contribute to reducing hunger and malnutrition in Europe, through the fight

¹⁸ European Food Safety Authority, https://ec.europa.eu/food/sites/food/files/safety/docs/fs_infograph_from-farm-to-fork_en.pdf

¹⁹ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS, The European Green Deal, Brussels, 11.12.2019 COM(2019) 640 final

²⁰ Ministry of labour and social policy, <http://www.mtsp.gov.mk/proekt-narodni-kujni.nsp>

²¹ Government of Republic of North Macedonia, Call for project for social entrepreneurship, <https://vlada.mk/node/14315>

²² Nova Makedonija, Ниту поранешната, ниту сегашната власт не го решава проблемот со гладта, Marijana Mitrovska, <https://www.novamakedonija.com.mk/featured/ниту-поранешната-ниту-сегашната-власт/>

²³ Hrana za site, Banka za hrana Makedonija, https://www.facebook.com/pg/BANKAZAHARANAMK/posts/?ref=page_internal

²⁴ Ajde Makedonija, <http://ajdemakedonija.sitesiti.mk>

²⁵ EU Platform on Food Losses and Food Waste, https://ec.europa.eu/food/safety/food_waste/eu_actions/eu-platform_en

against food waste and the call for solidarity, by supporting and developing Food Banks in countries where they are most needed²⁶.

- The Australian Fight Food Waste CRC as public-private partnership bringing together industry, research, state agencies and the community to capitalize on Australia's food waste opportunities ensuring focus and effort towards the National Food Waste Strategy, which has a goal of halving food waste by 2030²⁷, as well as foodbank.co from New Zealand²⁸.
- The Trussell Trust Foodbank Network²⁹, Greater Manchester Poverty Alliance³⁰, as well as numerous food bank efforts and initiatives in the UK
- Feeding America Network³¹ in the US and similar networks and associations cascading to operational effects all over the globe.

Stakeholder analysis. The broad list of stakeholders in the food waste reduction and food banks field has the following categories: Consumers (households), Farmers, Processors, Policy makers at various levels, Federations, global networks of food banks, Retailers, Restaurants, Businesses and Industries, Social enterprises, Environmental NGOs, Citizens, Educational institutions, Financing institutions, Research institutes, Waste collectors, Food waste treatment plants, Media (Garcia, Vila, Giavini, De Matos, Manfredi, 2016)³².

When we zoom into the food banks ecosystem operational through the collection-distribution approach (collection and distribution of food aid), we could differentiate the categories of: food donors (i.e., suppliers), including supermarkets, retailers, and grocery manufacturers; food banks (i.e., central hubs), and (iii) food agencies (i.e., customers) (Gharehyakheh, Sadeghiamirshahidi, 2018). The global pandemics opened space for out of the box thinking in terms of technology providing data of availability and proximity of stakeholders in the sense of virtual marketplaces 'I need it' to be matched with 'I have it'³³.

4. RESULTS (FOR NORTH MACDONIA, TO BE INITIATED FOR WB)

The Food Banks Generic model (stakeholders, components and workflow) (Figure 1). As elaborated in the beginning, this research aims to set the scene of how humanity helps each other, and improves food use efficiency along the way. The copy-paste special notion means exploring global practices, being part of networks and platforms, aligning with global strategy and instantiating food banks in local context of North Macedonia. Holistic, multi-stakeholder engagement, partnerships, supply-nets and value co-creation on all levels and by all agents are the main change management principles we adhere to. We will portray the workflow for preliminary analysis of the role of different stakeholders through the framework provided by City Regions Food Systems³⁴ for regional implementation of food use mechanisms and concepts. The cross-sectional layers are following the guidelines of the (EU Platform for Food Losses and Food Waste, 2019): *Cross-cutting* recommendations for action; Recommendations

²⁶ The European Food Banks Federation - FEBA, <https://www.eurofoodbank.org/en/mission-vision-values>

²⁷ Fight Food Waste, Australia, <https://fightfoodwastecrc.com.au/about-us/>

²⁸ Foodbank New Zealand, <https://www.foodbank.co.nz>

²⁹ The Trussell Trust, <https://www.trusselltrust.org>

³⁰ Greater Manchester Poverty Alliance, <https://www.gmpovertyaction.org/about-us/>

³¹ Feeding America Network, <https://www.feedingamerica.org>

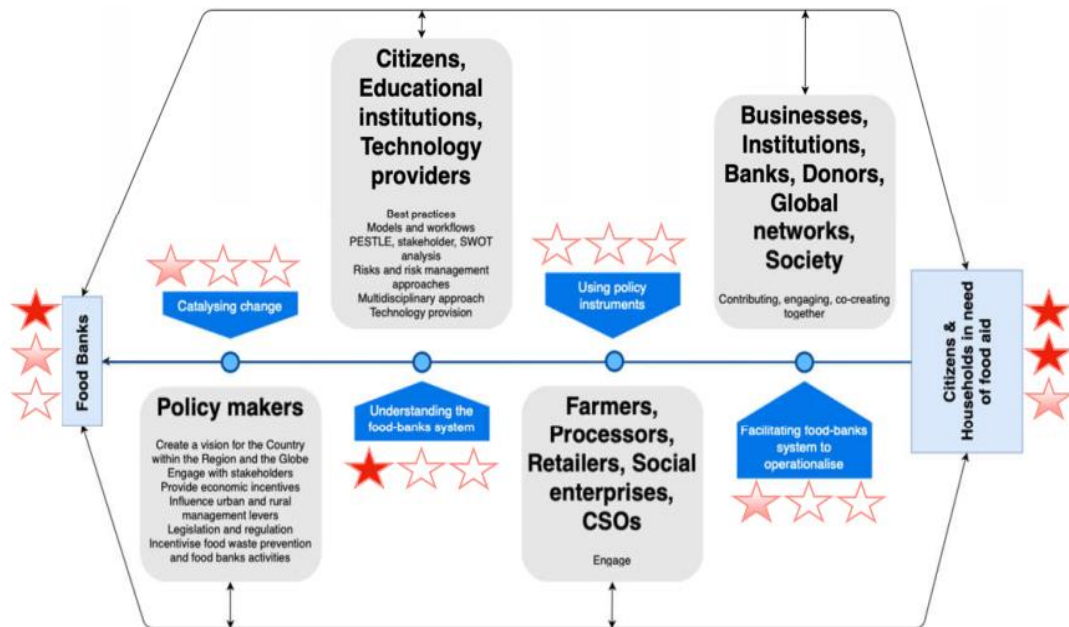
³² Cristobal Garcia J; Vila M; Giavini M; Torres De Matos C; Manfredi S.; Prevention of Waste in the Circular Economy: Analysis of Strategies and Identification of Sustainable Targets - The food waste example; EUR 28422; Luxembourg (Luxembourg): Publications Office of the European Union; 2016; JRC105415; doi:10.2760/256208

³³ Food waste during a global pandemic - an opportunity to change, <https://modernrestaurantmanagement.com/food-waste-during-a-global-pandemic-an-opportunity-for-change/>

³⁴ Food and Agriculture Organization of the United Nations, City region food systems programme, <http://www.fao.org/in-action/food-for-cities-programme/toolkit/introduction/en/>

for action for *primary production, at manufacturing stage, at retail stage, in hospitality/food services, at consumer (beneficiary) level and for food donation.*

Figure 1: Food banks generic model of stakeholders, components and workflow in North Macedonia and current status



Source: Authors

Legend: progress complete - filled star,
incomplete - empty star,
semi-complete - star with gradient fill;
max 3 stars

5. CONCLUSIONS AND RECOMMENDATIONS

Our research and analysis so far (Food Bank North Macedonia and global practices) lead us to conclude that the (1) information held by the food manipulators is very scarce; (2) great number of the food manipulators return the food reaching (or near its) expiration date to the distributors, which implies that we need to expand the influence for food banks systems awareness and inclusion to distributors too; the (3) proposals to take serious action for promoting the regulations and legislative (e.g. Law on donating food surplus) to be in force, especially releasing the procedure and incentives and benefits for the donors, complemented with the (4) need for the civil society sector to carry out very thoroughly and effectively in the establishment and functioning of food banks, especially in the segment of food delivery to the right addresses. Our research aims to capture the as-is situation and visualize it in the novel comprehensive model (stakeholders, components, workflow) across Western Balkans Countries, where each stakeholder can situate their own role in the big picture and improve in action and accountability accordingly. We will contemplate and articulate the specific conclusions, policy advise and provide argumentation for evidence-based decision making upon completion of the research as described in the methodology section.

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Problems of Addressing Inequalities After a Pandemic

Rita Vanaga¹

Biruta Sloka²

¹ Univesity of Latvia, College of Business Administration, ritava@inbox.lv, ORCID: <https://orcid.org/0000-0002-0094-8630>

² Univesity of Latvia, Biruta.Sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

Abstract: The United Nations Sustainable Development Agenda 2030 states that by 2030 the countries of the world are jointly committed to eradicating poverty, finding sustainable and inclusive development solutions, and ensuring the human rights of everyone. With the onset of the Covid-19 pandemic, economic conditions changed significantly, exposing a section of society whose sectors were restricted or isolated from service provision to poverty and the risk of social exclusion. Initially, the World Economic Forum, in cooperation with Reuters, reported on the impact of the pandemic on the economy, stating that \$ 6 trillion was lost on stock markets in early March 2020. However, the world has responded quickly with innovation in the search for solutions, offering a rapid leap in the use of digital solutions and retail supply chain solutions. New solutions for economic recovery are opening up new perspectives and forecasts for economic growth, while at the same time expressing great uncertainty about the recurrence of pandemic outbreaks. Many researchers and industry experts around the world are expressing their views on the role of tax policy in economic recovery. To address the economic consequences of the pandemic's restrictive measures, countries have implemented emergency tax and duty-free measures to support individuals and businesses in the event of a sudden business closure. Many of these emergency measures have been phased out, many have been extended or renewed, and countries have increased their debt, both to finance these measures and due to uncollected taxes, due to restrictive measures on entrepreneurship. Tax policy has included digitization services, remote work services, which have opened up opportunities for changing business models, and transfer pricing in multinational companies. Changes in business models under the influence of Covid-19 indicate a significant change in demand in the labor market, where there is a very high risk for the employment layer, which for various reasons will not be able to retrain. Many countries in the world have a high inequality index, but in the European Union in 2019 Latvia has the second highest (23%) after Romania.

The aim of the study was to find out the social groups of poverty and exclusion, the distribution of income inequality between household types.

Research methods are the analysis of theoretical findings and research results on the problem of reducing poverty and social exclusion; analysis of statistical data using time-series analysis, correlation analysis.

Although the impact of inequality, especially income, on economic development has been studied for a long time, relatively recent findings point to the potential for inequality in the relationship between inequality and its motivation to develop, which also means further social exclusion and social 'feeding'. High levels of inequality in society are associated with lower social mobility, which means that children's opportunities to develop their potential, regardless of their abilities, talents and aspirations, will be different. Consequently, part of the population does not have a full-fledged opportunity to realize their potential, from which, of course, society as a whole suffers. In addition, high levels of inequality are associated with lower capacity for economic growth to reduce poverty. In Latvia, spending on social support is one of the lowest in the European Union, and the income redistribution function is relatively weak. The state's ability to reduce inequality through the channel of income redistribution depends on the total amount of tax revenue, as well as on political will and set goals. National tax policy must be linked to the processes and product supply chains of national services affected by globalization.

Keywords: income inequality, equal opportunities, impact of the pandemic on the economy.

1. INTRODUCTION

The economic downturn spread globally, affected by the circumstances of the Covid pandemic - 19. Globally, national solutions to maintain business viability are a huge expense if companies that are subject to the provision or even cessation of their limited services meet the conditions set. Globally, the tourism industry, the aviation industry in the passenger transport sector, the entertainment industry, the catering industry, the beauty industry, etc. have suffered. The International Monetary Fund (IMF) forecast of January 2021 estimates that the global economy will shrink by 3.5% in 2020. Exceptional policy measures have eased financial conditions and supported the economy, helping to limit risks to financial stability (IMF, 2021). According to the IMF, the future pace of economic recovery will vary from

country to country and will be based on the epidemiological situation, the speed of vaccination, the effectiveness of the support measures put in place, and the structural characteristics of the economy and related cross-border transmission effects. Taking these factors into account, the IMF forecasts that the world economy will grow by 5.5% in 2021 and by 4.2% in 2022. The euro area economy contracted by 0.7% quarter on quarter in the last quarter of 2020, while euro area GDP as a whole contracted by 6.6% year on year, a smaller decline than expected by the ECB in 2020 (-7.3%). In the situation in Latvia, the Bank of Latvia's experts point out that the decline in Latvia's GDP is mainly determined by the service sectors affected by distance and assembly restrictions, dominating the travel, leisure and entertainment-related sectors (Bank of Latvia, 2021). Although huge state aid measures have been taken in these more severely affected sectors, their financial situation has deteriorated significantly. Some sectors have been less affected by the pandemic, while others have significantly increased capacity and profitability, such as information technology and construction. Thus, against a background of overall employment, incomes have risen despite the slowdown in economic activity. However, the impact of the pandemic can be analyzed by sectors, companies and their employees. Due to the reoriented work environment for remote access to many industries, labor market demand has changed significantly: skills in digital formats, electronic data processing and service aggregation, service / supply demand generation, supply chain research, and other service and supply solutions. Unemployment in Latvia has fluctuated from 6.3% in 2019 to 8% in June 2021 (OECD, 2021-b). The Covid-19 pandemic has not only emphasized the role of public governance, but has also tested it. Governments had to act quickly and adapt processes and resources to sustain society and the economy. Although countries as a whole have responded to the crisis in an ambitious and rapid manner, not all have begun to adjust their public administration processes. In some cases, transparency and public confidence may be affected. Governments need to use crisis lessons to adapt to future public administration challenges (OECD, 2021-b). According to the OECD, when the labor market recovers slowly, it increases the risk of long-term unemployment (OECD, 2021-c), which in turn may increase the risk of poverty and social exclusion.

2. COORDINATED GLOBAL ACTION TO MITIGATE THE EFFECTS OF THE PANDEMIC

Following previous crises, most countries have rapidly strengthened their budgets. However, during a pandemic, countries have demanded unprecedented resources for recovery over the next 5 to 10 years. For example, the United States has pledged trillions of dollars, while the European Union has borrowed for the first time on behalf of its Member States to support major national recovery and resilience plans. It is hoped that investing in productivity and jobs will help people return to work, reduce tensions over employment and income, and contribute to economic recovery (OECD, 2021-b).

The European Union's long-term budget, together with the NextGenerationEU (NGEU) initiative, a temporary instrument for recovery, will be the largest package of incentives ever funded in Europe. A total of € 2.018 trillion in current prices will help rebuild Europe after Covid-19 with the goal of a greener, more digital, more sustainable Europe (EC, 2020-a). NextGenerationEU not only includes a recovery plan, it is a plan to change the economy in a positive direction, to create opportunities and jobs to build a stronger Europe.

The new long-term budget will strengthen the flexibility mechanism to ensure that it is able to meet unforeseen needs. It is a budget that is suitable not only for today's reality, but also for the uncertainty of the future.

The current maximum financial allocation is indicative for each EU Member State based on the European Commission's autumn 2020 economic forecast for real GDP growth in 2020 and 30% in 2021 (EC, 2020-b). The allocations will be reviewed by June 2022 based on actual Eurostat results.

The amount available for grants to the Member States of the European Union is EUR 312.5 billion at 2018 prices, which corresponds to EUR 337.96 billion at current prices (EC, 2020-b). The difference is related to the standard conversion from 2018 to current prices, calculated by applying a fixed 2% deflator to the amount of annual liabilities. The Recovery and Resilience Plan entered into force on 19 February 2021, which will finance reforms and investments in Member States until 31 December 2026 (EC, 2020-c). The Recovery and Sustainability Facility in the European Union provides EUR 360 billion in

loans, in addition to the EUR 312.5 billion in grants (EC, 2020-b). When submitting the recovery and sustainability plan, Member States may request a loan of up to 6.8% of 2019 GNI.

In Latvia, state support has helped maintain corporate liquidity, prevented a wave of massive bankruptcies and slowed down the rise in unemployment, according to the Bank of Latvia when reviewing macroeconomic forecasts (Bank of Latvia, 2021). As the economic situation improves, the intensity of state aid will decrease and the need for targeted support for viable companies and an efficient insolvency process that will ensure the transfer of resources to productive companies will become relevant.

Due to the fact that the flexibility of fiscal rules introduced during the crisis will continue to be allowed in the European Union in 2022, the risks of increasing the general government deficit in connection with new policy initiatives are high (Bank of Latvia, 2021). Therefore, it is all the more important that the financial resources available to Latvia within the framework of the European Recovery Plan are invested in strengthening the foundations of the national economy in the future.

In Latvia in 2021, a sharp rise in wages and a decrease in unemployment in the labor market dissonated with the decline in economic activity at the beginning of the year, but at the same time employment opportunities did not improve. Although in April there was an improvement in employment expectations of entrepreneurs and an increase in registered vacancies, a sharp decline in unemployment is not expected - those that are initially idle could resume work, and the recovery of the hardest hit sectors, Bank experts. Wage growth in the first quarter of 2020 was significantly affected by previously announced decisions to increase the minimum wage and the salaries of doctors and teachers. The availability of labor and the weakening of the financial situation of companies in the sectors affected by the crisis could slow down wage growth. In the first and second quarters of 2020, the labor shortages already experienced before the crisis became apparent, as well as skills imbalances. The Bank of Latvia maintains its estimate that the unemployment rate will decrease - from 8.3% in 2021 to 7.0% in 2023 (Bank of Latvia, 2021).

According to the OECD in its Employment Outlook 2021, the unprecedented level of assistance provided by countries through job retention schemes and income support has saved up to 21 million jobs and helped many households overcome the pandemic. However, the OECD notes that the COVID-19 pandemic has widened the existing social and economic gap between high-skilled and high-income people and between generations and between men and women, and between those in good jobs and those in precarious employment or no work at all. Unemployment is high and jobs are not expected to recover rapidly. It can take several years to reach pre-pandemic employment levels, according to the OECD (OECD, 2021-b).

This time also provides an opportunity to restore more flexible labor markets by addressing the long-standing structural challenges exacerbated by the COVID-19 crisis. If inequality and exclusion are not addressed, deeper social divisions are likely to occur and have a negative impact on productivity and economic recovery. Therefore, investing in productivity and jobs can help people return to work.

In 2021, countries have increased their budgets for employment policies, with 53% of countries increasing support for jobseekers and 52% of countries increasing support for matching skills needs and talent (OECD, 2021-a).

Support measures have been able to maintain many people's incomes and reduce initial job losses. But they have not yet reached those whose livelihoods have been affected. Even countries with state-of-the-art social protection systems have not included groups of workers with non-standard work - self-employed, temporary and informal workers and those working very short hours - who are often not covered by unemployment and sickness benefit schemes. In countries with weak social protection systems and high levels of illegal employment, people are increasingly losing their jobs without income support.

By focusing on these groups, countries need to be able to balance - providing rapid assistance and identifying those who need it most. Speed is essential because workers and their families see the threat to their livelihoods and their current and future well-being.

It has been concluded that in many countries the social security insurance function works well for employees with a stable work history. But those with a precarious or short employment history, the self-employed and other non-standard workers are often poor or unprotected. At the same time, the assistance function of social protection systems - providing benefits to the minimum income for those who have no other resources - is very difficult. The availability and generosity of these programs varies considerably from country to country: even in non-crisis times, many households in urgent need of assistance do not receive sufficient support (OECD, 2020).

Social protection systems have an important stabilizing role to play, especially in the current context of the COVID-19 pandemic, when uncertainty about the pace and scale of labor market change is increasing. The digital transformation undoubtedly creates many new opportunities, but also makes an increasing number of current tasks redundant and requires significant restructuring. Trends point to the need for workers to change employment, increasing their income needs and supporting their reintegration into the labor market. Effective social protection provides a buffer against the individual and social costs of these adjustments and can ensure that those who lose their jobs have time to find good jobs or, if necessary, receive training. The world of work poses different and far-reaching challenges that can undermine the prevention, protection or enhancement capabilities that have guided the development of modern social protection systems (OECD, 2019).

Over the last 10-15 years, there has been an extremely broad global consensus that well-designed social protection is essential for inclusive labor markets and growth and that it needs to be strengthened to achieve global development goals.

Social protection helps individuals and families to manage risks and provides support to focus less on specific regions or groups in economic or social disadvantage and to do less harm to people's long-term prospects. It also seeks to maintain and improve living standards and reduce the costs of redistributing jobs by combining labor market risks. From an economic perspective, risk pooling, income equalization, redistribution and support contribute to resilience to systemic uncertainties, including those related to the speed and magnitude of future labor market changes (OECD, 2019).

Reduced de facto coverage, in turn, threatens the sustainability of social protection. Risk-sharing through collective defense systems has unique strengths not only in terms of equity objectives but also in terms of efficiency (Chetty, Finkelstein, 2013). Key labor market risks, such as unemployment and low income, cannot be insured without government intervention through mandatory participation, pricing or related regulation (Boeri, van Ours, 2013).

As the group of social protection actors or investors shrinks, for example as a result of readily available alternative work arrangements that circumvent social protection rules, the fundamentals of risk pooling may be jeopardized. If mandates are partially or poorly fulfilled, those with relatively lower risk ("good risks" in insurance terminology) may reduce their contributions or opt out altogether, which means a higher funding burden or weaker protection for other high-risk groups. In the absence of regulation or public subsidies, this creates additional incentives to opt out and ultimately a rising cost cycle and reduced social protection (Rothschild, Stiglitz, 1976; Akerlof, 1970).

Budgetary pressures and the changing perception of who benefits from social protection and who pays for it can change the political dynamics in the social protection debate. Mr Hills has pointed out (Hills, 2017), that in a rapidly changing labor market, the main ongoing challenge will be to ensure broad procurement and a consensus among most people that they are still better off if adequate social protection is in place.

Mr Ryder, Secretary-General of the International Labor Organization (ILO), said: "The increase in inequality caused by the Covid-19 crisis threatens a devastating legacy of poverty and social and economic instability. Our recovery strategy must be human-centered. We need an adequate wage policy that takes into account the sustainability of jobs and businesses, as well as addressing inequalities and the need to sustain demand. If we are to build a better future, we will also have to deal with some awkward questions about why working with high social value, such as carers and teachers, is very often associated with low pay" (ILO, 2019). The ILO has pointed out that a minimum wage system at the heart

of national social protection could play an important role in creating a sustainable and equitable recovery. The minimum wage is currently set in various ways in 90% of ILO member states. Prior to the COVID-19 pandemic, it was found that 266 million people worldwide, or 15% of all wage earners worldwide, earned less than an hour's minimum wage, either because of non-compliance or because they were legally excluded from such schemes. Most women are among the employees who earn the minimum wage or less (ILO, 2020).

"An adequate minimum wage can protect workers from low wages and reduce inequality," said one of the authors of the ILO report, Ms Vazquez-Alvarez. "But to ensure the effectiveness of the minimum wage policy, a comprehensive and inclusive package of measures is needed. This means better matching, extending the scope to cover more workers, and setting a minimum wage at an appropriate, modern level that will allow people to build a better life for themselves and their families. In developing and emerging economies, better matching will require shifting people from informal to the formal sector" (ILO, 2020).

The European Parliament points out that the Covid-19 crisis has shown that a fair minimum wage is needed in the European Union - that many pandemic front workers, such as carers, health workers, childcare workers and carers, receive only the minimum wage. (EP, 2021)

In accordance with Principle 6 of the European Pillar of Social Rights, workers have the right to a fair wage which ensures a decent standard of living (EC, 2017-b).

With regard to the level of the minimum wage in the Member States of the European Union, the European Commission has carried out a study to determine it in each of the Member States, which is shown in Table 1.

There is a long-standing practice in several EU Member States to guarantee a national minimum wage for their lower paid employees. In contrast, other Member States, including Germany, Ireland and many countries that joined the European Union in 2004 or later, have only recently introduced minimum wage legislation.

In total, in July 2020:

21 EU Member States have a statutory minimum wage;

6 In EU Member States, wages are set through collective bargaining, including in some cases minimum wages: Austria, Cyprus, Denmark, Finland, Italy and Sweden.

Table 1 shows the current situation regarding the existence and characteristics of the minimum wage in each Member State (plus the United Kingdom).

Table 1. Existence and characteristics of minimum wages in EU Member States

| Statutory minimum wage | | | | | | Minimum wage setting relying on collective bargaining |
|--|---|---|---|------------------------|---------------------------------|---|
| Institutionalised decisions | | | | Indexation | Non-institutionalised decisions | |
| Government following the recommendation of MW specialised body | Government following bilateral/tripartite consultations process | Government following a tripartite decision making process | Government extends collective agreements by legislation | | | |
| DE, EL, IE, FR, UK | BG, PT, ES, SI, HR, RO, HU, LV, MT | LT, PL, SK | BE, EE | BE, FR, LU, MT, NL, SI | CZ | AT, CY, DK, FI, IT, SE |

Source: European Commission, Annex 1 of the First-stage consultation of the social partners on Fair Minimum Wages in the European Union, 2020

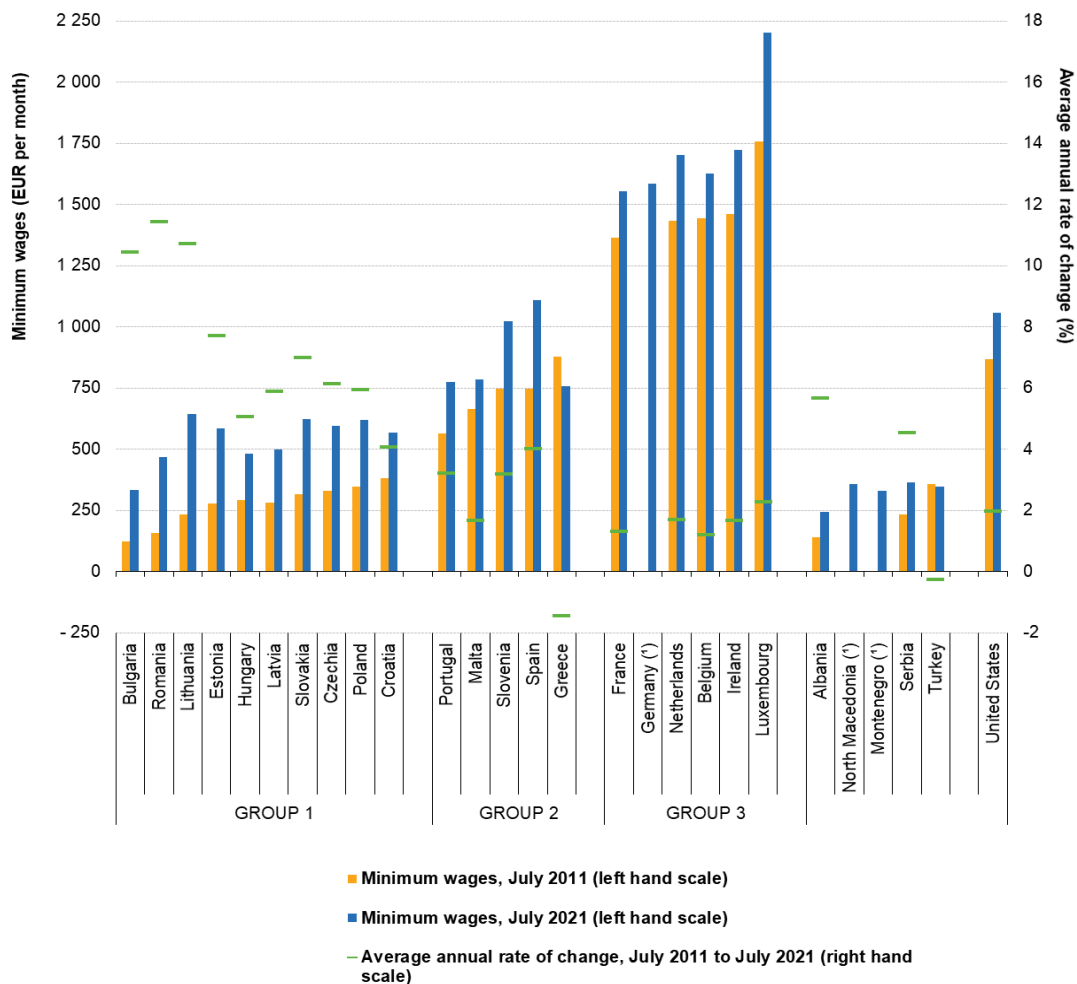
Changes in the minimum wage in the Member States of the European Union have improved in many countries compared to 2011, but they are still very different and can be relatively divided into three

groups. This comparison can be seen in Figure 1. Minimum wages are not defined in Italy, Cyprus, Austria, Finland and Sweden. Although the countries with a lower minimum wage rate have increased it very significantly to 10-12% compared to 2011, the minimum wage rate is still not close to the Group 2 countries or the Group 3 countries shown in Figure 1. in the picture. For Latvia, the increase has been only 6% during these 10 years, not reaching the rest of the Baltic States - Lithuania, whose minimum wage is 642 EUR, and Estonia, whose minimum wage is 584 EUR. Latvia's minimum wage in 2021 is 500 EUR, which is the fifth lowest minimum wage among the European Union countries.

Of the seven EU candidate and potential candidate countries, five had a national minimum wage (Montenegro, Northern Macedonia, Albania, Serbia and Turkey), which was not the case for Bosnia and Herzegovina and Kosovo. All these candidate and potential candidate countries with a national minimum wage belong to group 1, and the minimum wage level ranges from EUR 245 in Albania to EUR 366 in Serbia.

Figure 1. Monthly minimum wages, EU, 2011 and 2021, EUR and % (Eurostat, 2021-a).

Minimum wages, July 2011 and July 2021 (EUR per month and %)



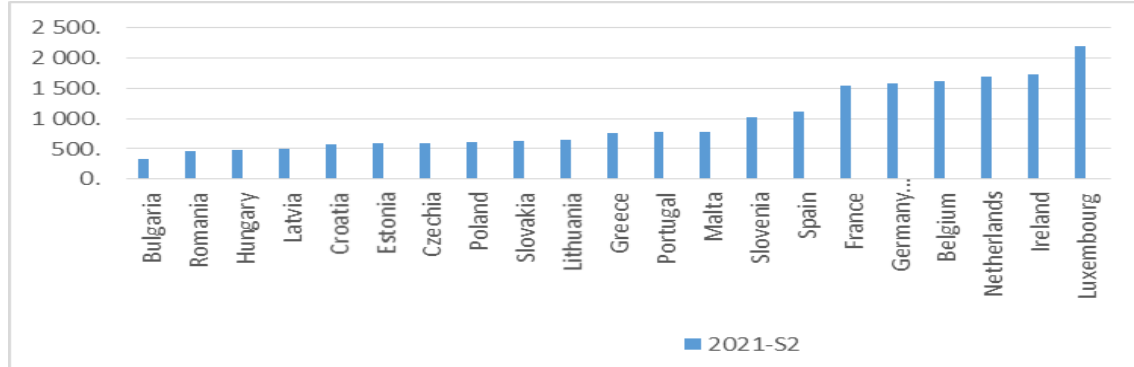
Note: Denmark, Italy, Cyprus, Austria, Finland and Sweden: no national minimum wage.

(*) January 2011 data and average annual rate of change not available.

Source: Eurostat (online data code: earn_mw_cur)

Data included in figure 2 show the current situation in the countries of the European Union - what is the amount of the minimum wage in which it is defined and with the lowest minimum wage up to EUR 500 per month, Bulgaria, Romania, Hungary and Latvia come to the fore.

Figure 2. Monthly minimum wages, EU, 2021, EUR

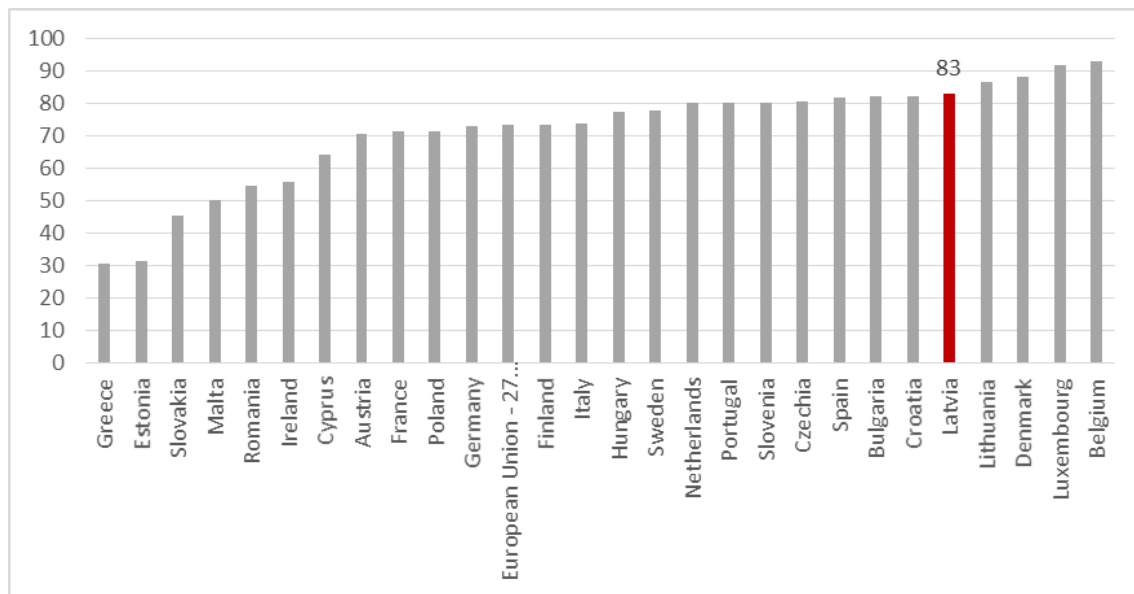


Source: Rita Vanaga construction based on Eurostat database, (online data code: EARN_MW_CUR)

A 'European minimum wage' could be a tool to ensure that all workers earn a decent living in the European Union, to combat income inequality and in-work poverty, and a means of combating gender inequality. After several years of discussions between politicians, trade unions, employers' associations and experts, the idea of a "European minimum wage" has come to the fore again in the context of the economic and social crisis caused by the Covid-19 outbreak. It should be noted that if the European Union sets a threshold for the minimum wage, it will still be up to the Member States to set it.

In contrast, the tax burden applied by European Member States to the gross wages and salaries of low-wage earners received as wages and salaries (excluding benefits and the impact of social contributions) varies from 30% to 90% (see Figure 3). The lowest tax burden on low-income earners has been in Greece, and the highest in Belgium and Luxembourg. For Latvia, which has had a progressive tax system since 2018, the tax burden on low-income earners is 83%, which is applied to earned income before taxes.

Figure 3. Tax rate on low wage earners - Unemployment trap, EU, 2020, %



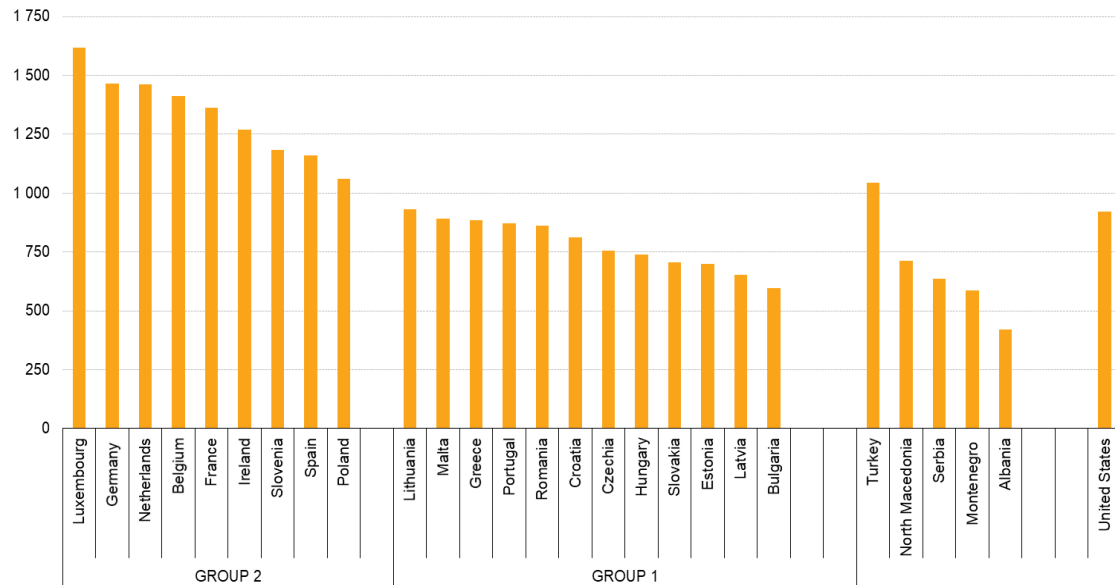
Source: Rita Vanaga construction based on Eurostat database, (online data code: TESEM220)

Comparing the gross minimum wages in force in the Member States of the European Union on 1 July 2021, after adjusting them for price differences in different countries, using purchasing power parities

(PPP) for household final consumption expenditure. These adjustments reduced differences between countries. In terms of PPS, EU Member States with a national minimum wage can be conditionally divided into two groups (see Figure 4, non-EU countries are shown in separate groups). Group 1 consists of countries with a national minimum wage of less than PPP 1,000, and their minimum wages ranged from PPP 596 in Bulgaria to PPP 930 in Lithuania. Group 2 consists of countries with a national minimum wage above PPP 1,000, and their minimum wages ranged from PPP 1062 in Poland to PPP 1619 in Luxembourg.

Figure 4. Minimum wage, 2021, EUR (Eurostat, 2021-b)

Minimum wages, July 2021
 (PPS per month)



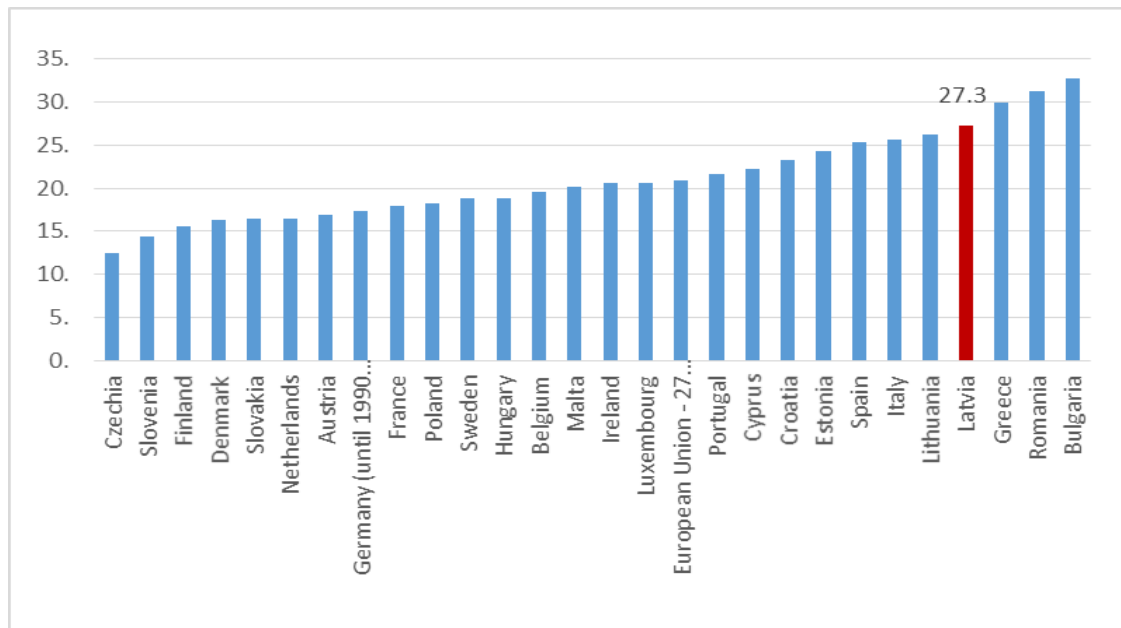
Note: Estimates. Denmark, Italy, Cyprus, Austria, Finland and Sweden: no national minimum wage.
 Source: Eurostat (online data code: earn_mw_cur)

eurostat

Source: Eurostat, 2021

In terms of inequality rates, the Member States of the European Union with the highest proportions of people at risk of poverty or social exclusion are on the right in Figure 5. Latvia ranks fourth with the highest proportion of people at risk of poverty and social exclusion - 27.3%. In the European Union, Greece, Romania and Bulgaria have even higher rates. Although Greece is in the second group of countries with a minimum wage of € 750-110 per month and the lowest tax burden (30%, see Figure 3) for low-income people, it still has 30% of the population at risk of poverty and poverty. the risk of social exclusion.

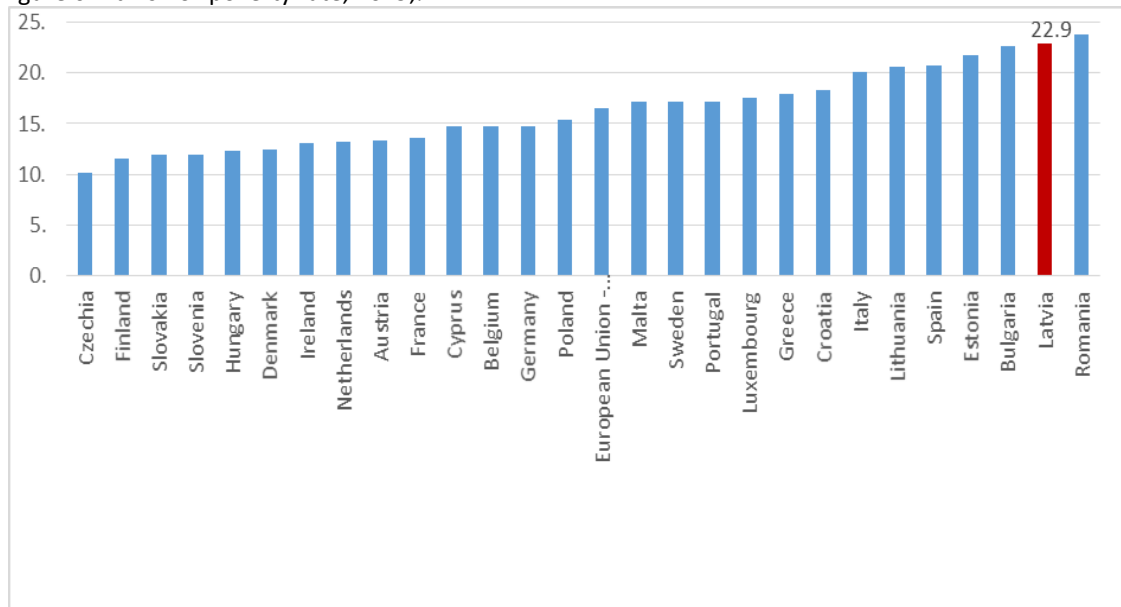
Figure 5. People at risk of poverty or social exclusion, 2019, %



Source: Rita Vanaga construction based on Eurostat database (online data code: ILC_PEPS01)

In turn, the inequality indicator, which characterizes the level of poverty risk - the share of people whose equivalent disposable income (after social transfer) is below the at-risk-of-poverty threshold, which is set at 60% of the national average equivalent disposable income after social income transfers. This figure shows a low income compared to other people in the country, who may not have a low standard of living. For Latvia, this indicator is 22.9 - the second after Romania, which has a slightly higher indicator (see Figure 6).

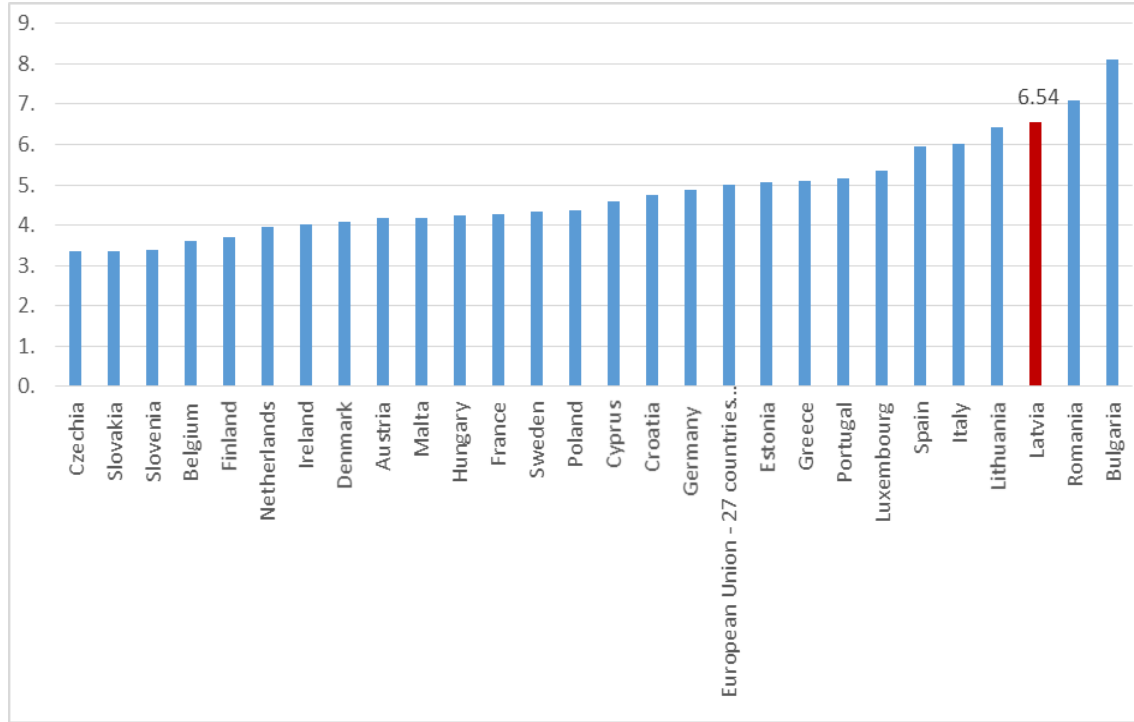
Figure 6. At-risk-of-poverty rate, 2019,%



Source: Rita Vanaga construction based on Eurostat database (online data code: TESPM010)

Assessing income inequality, defined as the ratio of the total income received by the 20% of the population with the highest income (upper quintile) to that received by the 20% of the population with the lowest income (lowest quintile). For Latvia, this indicator is the third highest in the European Union (see Figure 7). This figure should be reduced to at least the average level of the European Union.

Figure 7. Inequality of income distribution, 2019, ratio



Source: Rita Vanaga construction based on Eurostat database, (online data code: TESPM151)

Excessive income distribution can also be detrimental to the growth of any country's economy. The experience of socialist countries shows that deliberately low inequality did not motivate people to work productively and conscientiously, to produce quality goods. This generally slowed economic growth and lowered the living standards of the country's population (Šumilo, 2017). On the other hand, the opposite situation - income inequality - can motivate people to improve their situation by working more and better, raising their level of education and qualifications, and engaging in entrepreneurship. At the same time, high income inequality adversely affects people's quality of life, increasing the poor, lowering public health and education levels, and increasing social exclusion and crime (Šumilo, 2017).

In 2018, 23.3% of households in Latvia were at risk of poverty, and in 2019 - 22.9% (see Figure 6). The structure of the population by income deciles shows that they are predominantly unemployed, pensioners and people with disabilities; only 10% of these people are in paid employment (CSB, 2020). Aware of this fact, it becomes clear that labor taxes - non-taxable minimum, benefits for dependents - would not have a significant impact on the income of the lowest income households. Social benefits that are directly targeted at supporting poor households, such as the Guaranteed Minimum Income (GMI) benefit, would be much more effective. This is also indicated in the Report of the State Audit Office of the Republic of Latvia on Social Inclusion Policy in 2020 (SA, 2020). As a possible solution, a needs-based support system should be sought, targeting those most in need, as there are limited opportunities to earn an income, such as certain types of people with disabilities or similar groups.

However, many experts believe that reducing inequalities should be organized through inclusive tax policies. The European Commission points out that the tax system has a role to play in supporting social mobility, for example by providing a source of funding for quality education or by reducing the transfer of privileges or disadvantages from one generation to the next, and by redistributing income, especially wealth. which increases social mobility. The tax system plays a key role in building a just society, inter alia by providing the right revenue structure to finance public spending, reducing inequalities and / or supporting social mobility and integration equity (EC, 2017-a).

Enforcing tax obligations is an important tool for making tax systems fairer. Enforcing means making the most of the powers of a public authority to make taxpayers act properly (EC, 2017-a). These include cross-border cooperation, effective auditing and access to information and intelligence, as well as accelerated debt recovery procedures.

Measures to increase equal opportunities include measures to ensure equal access to quality education or health care. The tax system finances these public expenditures, relying on the correct tax structure and all taxpayers to meet their actual tax obligations.

In Latvia, the level of income inequality is one of the highest in the European Union. There are several reasons for this, but an important factor is the benefit policy. Compared to other EU countries, Latvia spends very little on income-tested benefits - only about 1% of all expenditures on social benefits are allocated to such benefits (for comparison - in the "old" EU member states this indicator exceeds 12%) (Zasova, 2018).

Income-tested benefits are paid on the basis of people's income - the benefit is only available to those whose income is below a certain threshold. Therefore, these benefits are well targeted at the poorest sections of the population and are an effective way to reduce income inequality and poverty.

There are two income-tested benefits in Latvia - the GMI benefit and the housing benefit. The GMI benefit is very low and is not linked to any indicator of economic development. In Latvia, from 2021, the GMI benefit has been significantly increased from 64 EUR to 109 EUR and each subsequent person in the household 76 EUR (see Table 2). Although the absolute amount of the benefit is small, it still supports the poor.

Table 2. Thresholds for Latvia's poor households and low-income people, 2021, EUR

| | The first or only person in the household | Every next person in the household |
|---------------------------|---|------------------------------------|
| Guaranteed minimum income | 109 | 76 |
| Poor household | 272 | 190 |
| Low-income household | 436 | 305 |

Source: The Saeima of the Republic of Latvia. Law on Social Services and Social Assistance, accepted 31.10.2002 (Latvijas Republikas Saeima, Sociālo pakalpojumu un sociālās palīdzības likums, pieņemts 31.10.2002)

Tax and benefit systems can also be an effective tool in tackling income inequality through redistribution. It remains important to consider the social impact of tax systems in order to find the optimal balance between the efficiency of the tax structure and fairness in line with national expectations. A pandemic is a public health crisis that has a profound impact on society. Recent research efforts to address societal challenges such as social entrepreneurship - "the practice of addressing social issues through markets" (Mair, 2020), indicate that this will also change significantly (Bacq, 2020). As Covid-19 is a global health crisis that also affects major social challenges such as housing and hunger, the demands of the crisis call for a reassessment of the role of social entrepreneurs and their role as individual contributors to collective resource donors.

4. CONCLUSION

- A 'European minimum wage' could be a tool to ensure that all employees earn a decent living in the European Union, to combat income inequality and in-work poverty, and a means of combating gender inequality. At the same time, it is necessary to invest in raising the qualifications of low-wage earners so that they can enter the labor market with the new skills required by the pandemic and, after the pandemic, in the provision of digital and electronic services.
- Efforts must be made to reduce the tax burden on low-wage earners in the Member States of the European Union so that Member States can reduce the proportion of people living in poverty and social exclusion in Europe. In the European Union, more than 2/3 of the Member States have this tax burden on low-wage earners at 70% and above. Taking into account the structure of the Latvian population, inequality indicators, it is more efficient to provide support to the stratum at risk of poverty with social benefits, where the social status group would be more purposefully determined and appropriate social measures would be granted, which Latvia has already started in 2021. Latvia is among the countries where income inequality is one of the biggest and the country should reduce income inequality at least to the average level of the

European Union in order to maintain it to an extent that can motivate people to improve their situation by working more and better, raising their level of education and qualifications, engaging in entrepreneurship.

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ACKNOWLEDGEMENT

The research is supported by National Research Program “INTERFRAME-LV”

Azerbaycan'da İşgücü Piyasasının Ana Mekanizmaları

Ruhangiz Aliyeva¹

¹Azerbaycan Üniversitesi, Maliye ve Ekonomi Fakültesi, ruhangiz.aliyeva@au.edu.az

Özet: Azerbaycan Cumhuriyeti'nde devletin sosyo-ekonomik politikasının ana yönlerinden biri, nüfusun tam ve uygun istihdamını sağlayan işgücü piyasasının düzenlenmesidir. İstihdam programları, petrol dışı sektörün geliştirilmesine yönelik tedbirler, bölgelerdeki büyük ölçekli yatırımlar, bölgelerde yeni işlerin yaratılması, işletmeler, altyapı vb. ülkede istihdamın sağlanmasında önemli rol oynamıştır. Ancak, bazı nedenlerden dolayı, ülkedeki iş talebi yüksek olmaya devam ediyor. Yani yapılan çalışmalara rağmen Azerbaycan'ın işgücü piyasasında hala sorunlar var. Bu sorunlar temel olarak kalıcı işlerin olmaması, yüksek işsizlik oranları ve gençler arasındaki göçten, işgücünün niteliğinin işgücü piyasasının gereksinimlerini karşılamamasından, kayıt dışı istihdam düzeyinin hala yüksek olmasından, işgücünün eşit olmayan dağılımından kaynaklanmaktadır. İmar, mevsimlik işler. Birçok uzmanlıkta düşük ücret seviyesinde kendini gösterir. Bu, istihdam politikasının sürekli iyileştirilmesini gerektirir. Bunun için istihdam alanında bir takım alanlarda sistemik tedbirlerin uygulanmasına ihtiyaç vardır. İşgücü piyasası'nın mekanizması, işverenlerden çalışma çağındaki nüfusa göre farklıdır.

Ekonominin ihtiyaçlarını karşılayan mal ve hizmetlerin üretiminde işverenler tarafından

gerekli personel için bir talep yaratır. Emek arzı ücretli emekle meşgul olmaya hazır bir işsiz nüfustan oluşmaktadır .

Arz ve talep arasındaki ilişkinin bir sonucu olarak, işgücü piyasası aşağıdaki işlevleri yerine getirir:

1) düzenleyici işlev - emeğin üretim araçlarıyla birleşimi (yani sabit sermaye)

Bu amaçla emeğin alıcısı ve satıcısı arasındaki toplantıların ve ilişkilerin düzenlenmesini düzenler;

2) rekabet işlevi - işlere ve işgücüne göre çalışanlar arasında

işverenler arasında rekabeti sağlar;

3) değerlendirme işlevi - işgücünün denge (baskın) değerini doğrular;

4) aktivasyon işlevi - tam ve ekonomik olarak verimli istihdam için koşullar yaratır

Anahtar Kelimeler: işgücü piyasası, istihdam, işgücü kaynakları, insan sermayesi.

Giriş

İşgücü piyasasının sistematik olarak incelenmesi ve düzenlenmesi, insan kaynakları yönetimi ve istihdamında önemlidir. İşgücü piyasasının mekanizması, işverenlerin güçlü kuvvetli nüfusun çeşitli çıkarlarıyla ortak bağlantısı ve anlaşmasıdır. İşgücü piyasasındaki işgücü talebi, ekonominin ihtiyaçlarını karşılayan mal ve hizmetlerin üretiminde işverenler tarafından karşılanmaktadır.

gerekli personel için bir talep yaratır. Emek arzı, ücretli emeğe katılmaya hazır işsiz nüfustan oluşur [4].

Arz ve talep arasındaki ilişkinin bir sonucu olarak, işgücü piyasası aşağıdaki işlevleri yerine getirir:

1) düzenleyici işlev - emeğin üretim araçlarıyla (yani sabit sermaye) birleştirilmesi için emeğin alıcısı ve satıcısı arasındaki toplantıların ve ilişkilerin düzenlenmesini düzenler;

2) rekabet işlevi - işler için çalışanlar arasında ve işgücü için işverenler arasında rekabet sağlar;

3) değerlendirme işlevi - emeğin denge değerini doğrular;

4) aktivasyon işlevi - tam ve ekonomik olarak verimli istihdam için koşullar yaratır [6].

İstihdam sorununun işgücü piyasasındaki duruma etkisi

Ülkemizin sosyo-ekonomik politikasının ana yönlerinden biri, ülke nüfusunun tam ve elverişli istihdamını sağlayan işgücü piyasasının düzenlenmesidir. Herhangi bir devletin ekonomik ve sosyal politikasının en önemli hedeflerinden biri tam istihdamı sağlamaktır. İnsan kaynaklarının akılcı kullanımı ülkenin ekonomik kalkınmasında kilit rol oynamaktadır. Aynı zamanda istihdam, ülke nüfusunun yaşamının ve

maddi refahının temelidir. Bu nedenle her devlet tam istihdamın sağlanmasına büyük önem vermektedir. Azerbaycan Cumhuriyeti "İstihdam Hakkındaki" Kanununun "İstihdam alanında devlet politikası" başlıklı 5. Maddesi şöyle der: "Devlet, vatandaşlarının tam, üretken ve özgürce çalışma hakkını kullanmalarına yardımcı olacak bir politikanın uygulanmasını sağlar. seçilen istihdam" [1].

Azerbaycan'da 2000'li yıllardan itibaren devlet istihdam sorununu çözmek için kapsamlı programlar geliştirmiş ve uygulamıştır. Böylece, Haziran 2001'de Azerbaycan Cumhuriyeti'nin "İstihdam Hakkındaki" Yasası kabul edildi. "2006-2015 Yılı Azerbaycan Cumhuriyeti İstihdam Stratejisi", 2007-2010 yılı için "Azerbaycan Cumhuriyeti İstihdam Politikasının Uygulanmasına İlişkin Devlet Programı" ve "2011 Yılı Azerbaycan Cumhuriyeti İstihdam Stratejisinin Uygulanmasına İlişkin Devlet Programı" -2015" kabul edildi. Aynı zamanda yoksulluk Bölgelerin sosyo-ekonomik kalkınmasına yönelik Devlet Programları, Azerbaycan Gençlik Kalkınma Stratejisi, istihdam, iş arayanların işgücü piyasasında işsizliğin ortadan kaldırılmasına yönelik rekabet güçlerinin artırılması gibi belge ve kavramlar, yeni işler yarattı. 6 Aralık 2016 tarihinde Cumhurbaşkanlığı Kararnamesi ile onaylanan "Ülke Ekonomisi ve Ekonominin Kilit Sektörleri İçin Stratejik Yol Haritaları"nın ana hedeflerinden biri de ekonominin çeşitli sektörlerinde çalışan kişilerin istihdamını sağlamaktır.

Kabul edilen programların ana hedeflerinden biri, işgücü ile ekonomide çalışanlar arasındaki niceliksel farkı azaltmaktır. İstatistiklere göre, son 15 yılda ülkede 2 milyon yeni iş yaratıldı, bunların 1.600.000'i kalıcı işler, bunların yüzde 80'i kalıcı işler. [10.] 1990'larda istihdam edilenlerin sayısı işgücünün yaklaşık yüzde 92'si iken 2005'te yüzde 75'e ve 2013'te yüzde 70'e düştü. [3.] İstihdam programları sonucunda bu oran geçen yıl yeniden yüzde 76'ya yükseldi.

1990'larda Azerbaycan'da işsizlik oranı yaklaşık %20, 2003'te %10,6 ve 2014'te %5,8 idi. Resmi istatistiklere göre 2018 yılında Azerbaycan'da işsizlik oranı yüzde 5'e düşürüldü. Kadınlar arasında - yüzde 5,9; 15-24 yaş arası gençler arasında yüzde 12,9; 15-29 yaş arası gençler arasında yüzde 9,2 oldu.

Azerbaycan'daki işsizlik oranının 2030 yılına kadar kadın ve genç işsizlik dahil olmak üzere %4'e düşürülmesi bekleniyor. Bu, Cumhurbaşkanı İlham Aliyev tarafından onaylanan "2019-2030 için Azerbaycan Cumhuriyeti İstihdam Stratejisi"nde yansıtılmaktadır. Azerbaycan'da tarım dışı istihdam edilenlerin ekonomideki oranının 2030 yılına kadar yüzde 80'e çıkarılması planlanmaktadır [12].

Karşılaştırma için, 2017'de Euro bölgesindeki işsizlik oranı %10,3 idi. Böylece işsizlik oranı İspanya'da yüzde 19,6, Fransa'da yüzde 9,9, Finlandiya ve Hırvatistan'da yüzde 8,8'dir. BDT ülkelerinde bu rakam ortalama %17'nin üzerindeydi [13]. 1 Mart 2019 itibarıyla Azerbaycan'da ekonomik olarak aktif nüfus 5 milyon 130 bin kişi olup, bunun 4 milyon 876 bini istihdam edilmiştir. Resmi istatistiklere göre, ülkedeki 4.876.000 çalışanın 1.523.800'ü sözleşmeli olarak, 3.352.200'ü ise bağımsız olarak çalışmaktadır.

Cari yıl 1 Şubat itibarıyla 1 milyon 523,8 bin çalışanın 862,8 bini kamuda, 661 bini özel sektörde istihdam edilmiştir. Ekonominin petrol sektöründe 34,3 bin kişi, petrol dışı sektörde ise 1 milyon 489,5 bin kişi çalıştı. Çalışanların yüzde 21,9'u eğitimde, yüzde 18,9'u ticarete; araç tamiri, yüzde 13,1 sanayi, yüzde 8,6 sağlık ve sosyal hizmetler, yüzde 7,1 kamu yönetimi ve savunma; sosyal güvenlik, yüzde 6,6 inşaat, yüzde 4,6 nakliye ve depolama, yüzde 3,5 mesleki, bilimsel ve teknik faaliyetler, yüzde 3,2 tarım, ormancılık ve balıkçılık, yüzde 1,7 finans ve sigortacılık faaliyetleri, yüzde 10,8 ekonominin diğer sektörlerinde yer aldı. Resmi istatistiklere göre ülkedeki işsiz sayısı 254.000. Ancak 1 Mart 2019 itibarıyla istihdam servislerine kayıtlı işsiz sayısı 24,7 bin olup, bunun yüzde 36,2'si kadındır. İşsizlik sigortası ödemelerinin ortalama miktarı 219.2 manat .

Çalışan sayısının, istihdam edilen insan sayısından 3 kat daha az olması dikkat çekicidir. Bu durum, ülkede iş sözleşmesi olmayan ve istikrarlı işlerde çalışan çalışan sayısının yüksek olduğunu göstermektedir. Petrol dışı sektörü geliştirmeye, bölgelere büyük yatırımları çekmeye, bölgelerde yeni istihdam yaratmaya, işletmelere, altyapı tesislerine vb. yönelik tedbirler, istihdamın sağlanmasında özel bir rol oynamıştır. Bu durum istihdam yapısında kamudan özel sektöre emek akışının koşullarını oluşturmuştur. 2000 yılında ekonomiye uğraşanların payı yüzde 33,2 olan kamu sektörü çalışanlarının payı 2005 yılında yüzde 30,3'e, 2013 yılında yüzde 25,9'a ve 2016 yılında yüzde 24,6'ya düştü. [3] 2018 yılında bu rakam yüzde 24'e düşerken, özel sektörde istihdam edilen kişi sayısı bu dönemde 1,5 kat arttı.

Son 15 yılda devlet istihdam programlarının etkin bir şekilde uygulanması sonucunda bir takım sorunların çözüldüğü belirtilmelidir. Buraya:

- etkili bir istihdam politikasının uygulanması için elverişli koşulların yaratılması;
- işgücü kaynaklarının kalitesini iyileştirmek ve ekonomik faaliyeti artırmak için uygun koşulların yaratılması;
- iş arayanların ve işsizlerin sosyal korumasının güçlendirilmesi;
- yüksek uluslararası standartlara uygun bir iş ortamının oluşturulması;
- işgücü piyasasındaki arz ve talep arasındaki dinamik uyumu ve diğer konuları güçlendirmeyi amaçlayan kurumsal ortamın iyileştirilmesi .

Azerbaycan'da istihdam artışı, BDT ülkeleri ortalamasını birkaç kez bile aştı.

İstihdam artışının ağırlıklı olarak hizmet sektöründe olduğunu belirtmek gerekir. Ancak bu rakam gelişmiş ülkelerdeki kadar yüksek değil. Ancak borç verme, finans, sigorta ve s. Çalışan sayısında da artış var (danışmanlar, yöneticiler, krizle mücadele yönetimi, stratejik yönetim uzmanları, acil durum yönetimi, pazarlamacılar, denetim hizmetleri, güvenlik hizmetleri, özel adli yardım hizmetleri vb.).

İşgücü piyasasında artan rekabet, özel sektörün büyüme hızı, piyasa altyapısının oluşumu, nüfusun ticaret, bankacılık ve diğer alanlarda alternatif istihdamı ile ilişkilidir. Çalışan sayısı azalıyor ve serbest meslek sahibi sayısı artıyor.

Modern zamanlarda, işgücü piyasası ikili istihdam veya sanal istihdam (ana iş dışında bir yerde çalışma) ile karakterize edilir: kamu sektörü çalışanları ayrıca özel sektörde, özellikle de kamu sektörü ücretlerini içeren hizmet sektöründe çalışmaktadır. kısmen de olsa ailelerine destek olma yeteneklerini artırır.

İşgücü piyasasındaki mevcut sorunlar ve gençlerin istihdamını engelleyen temel faktörler

Azerbaycan Cumhuriyeti'nin işgücü piyasasındaki birçok sorunun çözülmesi için koşullar oluşturmuş olmasına rağmen, istihdam alanında ciddi sorunlar devam etmektedir. Bu sorunlar temel olarak kalıcı işlerin olmaması, gençler arasındaki yüksek düzeyde göç ve işgücünün kalitesine yansımaktadır.

İstihdamla ilgili sorunlar esas olarak gençlerin istihdamına yansımaktadır. Sonuç olarak, genç işsizliği yıldan yıla artıyor, çoğu yoksulluk sınırına yakın kazanıyor ve ülkeyi terk eden gençlerin sayısı artıyor.

Ancak, ülkede gençlerin etkin istihdamının önünde hala engeller bulunmaktadır. Bunlar şunları içerir:

- bölgesel ve sosyal çeviklik ve hareketlilik;
- arz ve talep istikrarı;
- diğer gruplara kıyasla gençlerin düşük rekabet gücü;
- iş piyasasının gerekliliklerini dikkate almadan mümkün olan tüm mesleklerde genç uzmanların eğitimi;
- İlköğretim mesleki eğitimin prestijinin azalması, gençlerin çağdaş gereksinimleri karşılayan mesleki eğitim alamamaları ve çok düşük düzeyde mesleki eğitim.
- Eğitim kurumları ile işgücü piyasası arasında ilişki oluşturabilecek bir mekanizmanın olmaması;
- Mezunların çoğunun işgücü piyasasında kendilerini gerçekleştirme yeteneğinin olmaması;
- İşverenlerin genç mezunlar için ihtiyaç duyduğu deneyim ve profesyonellik eksikliği.

Bu sorunları çözmek için gençlerin işgücü piyasasını düzenli olarak incelemek ve işverenlerin gereksinimlerini belirlemek önemlidir.

Her yıl 100.000'den fazla genç Azerbaycan işgücü piyasasına giriyor. Ancak, çoğunun eğitim düzeyi işgücü piyasasının modern gereksinimlerini karşılamamaktadır.

Dünya Ekonomik Forumu tarafından hazırlanan İnsan Sermayesi Endeksi'ne (2015) göre Azerbaycan 124 ülke arasında 63. sırada yer almaktadır. Azerbaycan'da farklı yaş grupları için en düşük kalite göstergesi (eğitim ve istihdam) 15-24 yaş grubunda, en yüksek gösterge ise 55-64 yaş grubundadır.

Bu, ülkenin en nitelikli insan kaynağının yaşlılar arasında, en zayıfları ise gençler arasında olduğu anlamına gelir .

25-54 yaş grubundaki kalifiye eleman mevcudiyeti göstergesine göre ülkemiz dünyada 85. sırada yer almaktadır. Devlet İstatistik Komitesi'ne göre, 2014 yılında ülkedeki istihdamın yüzde 36,7'si tarıma düşmesine rağmen, yüksek ve orta özel eğitim kurumlarında okuyan 218.690 öğrenciden sadece 2.658'i tarımsal uzmanlık alanlarında okuyor. Bu alanda kalifiye uzmanların olmaması, tarımdaki düşük verimliliğin temel nedenlerinden biridir .

İstihdam sağlamada eğitimle ilgili sorunlar

Dünya Ekonomik Forumu'nun (2019) Küresel Rekabet Edebilirlik Raporuna göre, Azerbaycan

141 ülke arasında 58. sırada yer alıyor. Azerbaycan "emek piyasası" (2018'de 21. / 40.), "iş dinamikleri" (23/31), "gıda piyasası" (23/37), "altyapı" (38/46) , "beceriler" (48/ 54), "kamu kurumları" (49/58), "piyasa ölçeği" (67/65), "yenilikçi potansiyel" (68/71) derecelendirmenin ilk yarısında yer almaktadır.

"BİT potansiyeli" (73/69), "finansal sistem" (96/96), "sağlık" (98/91), "makroekonomik istikrar" (103/126) gibi rekabet edebilirlik göstergeleri açısından Azerbaycan, Listenin ikinci yarısı .

Bu bağlamda, üretkenliğe dayalı bir kalkınma modeline geçişin zorlukları bağlamında iyileştirilmesi gereken en önemli alanlardan biri, beşeri sermaye geliştirme sürecinin kalitesini daha da iyileştirmektir.

Nüfusun eğitim düzeyinin yaş gruplarına göre analizi, ortaöğretimin tüm yaş gruplarında geçerli olduğunu göstermektedir. Dolayısıyla hesaplamalar, istihdam edilen nüfusun sadece %16,7'sinin yükseköğrenim, %11'inin özel ortaöğretim, %5,5'inin mesleki eğitim ve %66,8'inin orta ve yükseköğretim mezunu olduğunu göstermektedir. İstihdam edilen nüfusun %20,3'ü yükseköğrenim, %10,9'u ortaöğretim özel eğitim, %3,8'i mesleki eğitim ve %65'i orta ve ilköğretime sahiptir.

Azerbaycan'da işgücü piyasasının en ciddi sorunu budur. Çünkü araştırmalar, ülkedeki mevcut işsizlik sorununun sadece iş yokluğundan değil, işsizlerin ve iş arayan vatandaşların mesleki eğitim ve becerilerinin modern çağın gereksinimlerini karşılamamasından da kaynaklandığını açıkça göstermektedir. işgücü piyasası. Örneğin, ülkede faaliyet gösteren piyasa yapılarının (ve hatta devlet kurumlarının) iş tecrübesi ve piyasa ekonomisinin ilkeleri hakkında bilgi sahibi uzmanlar aradığı, ülkenin yüksek eğitilmiş bir işsizler ordusuna sahip olduğu bir gerçektir. Bu nedenle işsiz ve iş arayan vatandaşların ülkede istihdamının sağlanması, işgücü piyasasında rekabetçi ve çağdaş olmaları gereksinimleri karşılayan ilgili meslek ve uzmanlıklara hakim olmayı gerekli kılar. Ancak istatistikler, mesleki öğrenci sayısının son beş yılda biraz artmasına rağmen, mesleki eğitim alan gençlerin yüzdesinin düştüğünü göstermektedir.

Yükseköğretimdeki sorun, işgücü piyasasının gereksinimlerini karşılayan uzmanların yetiştirilmesi sorununda kendini göstermektedir. Böylece ülke ekonomisinin dinamik gelişimi, işgücü piyasasının yüksek nitelikli personel ihtiyacını artırmıştır. Ne yazık ki ülkedeki pek çok üniversite çağdaş gereksinimleri tam olarak karşılayabilecek personel yetiştirememektedir. Bunun temel nedenlerinden biri, birçok üniversitenin hala modern gereksinimler düzeyinde yükseköğretime sahip olmaması, ikinci temel neden ise planı tamamlamak için bilgi düzeyinin düşük olmasıdır. yasanın gereklerine uyumu sağlamak, gençlerin yeni beceriler edinmelerini sağlamak. Araştırmalar ayrıca ülkedeki genç işsizliği sorununun sadece iş eksikliğinden değil, aynı zamanda mesleki eğitim ve becerilerinin modern işgücü piyasasının gereksinimlerini karşılamamasından da kaynaklandığını gösteriyor. Sonuç olarak, Azerbaycan Cumhuriyeti Cumhurbaşkanı'nın 6 Aralık 2016 tarihli Kararnamesi ile onaylanan "Ülke ekonomisi ve ekonominin kilit sektörleri için Stratejik Yol Haritası"nın ana yönlerinden biri, mesleki eğitim ve öğretimin geliştirilmesidir. Eğitim.

"Azerbaycan Cumhuriyeti'nde Mesleki Eğitim ve Öğretimin Geliştirilmesine Yönelik Stratejik Yol Haritası" mesleki eğitimin sorunlarını, bu alanın geliştirilmesi için yapılması gereken çalışmaları ve yakın, orta ve uzun vadeli hedefleri belirlemektedir. . Yol Haritası, ülkemizdeki mevcut mesleki eğitim ve öğretim sisteminin aşağıdaki karakteristik sorunlarını ve mesleki eğitim ve öğretim sektörüne yönelik stratejik hedefleri belirlemektedir.

Sonuçlar

İşgücü piyasasındaki mevcut durum ve istihdam sorunlarına ilişkin analizimizi özetlersek, gençler de dahil olmak üzere nüfusun istihdamını artırmak için aşağıdaki önerilerin uygulanmasının gerekli olduğunu düşünebiliriz:

- Ulusal ve uluslararası işgücü piyasasının gereksinimlerini karşılayan rekabetçi personelin yetiştirilmesi, eğitim düzeyinin ve mesleki öğrenci sayısının artırılması;
- yükseköğretim kurumlarında "eğitim-araştırma-yenilikçilik" formatında gelişmenin teşvik edilmesi, ilk ve orta mesleki eğitimin işgücü piyasasının gereksinimlerine uyarlanması
- Gençler arasında mesleki eğilimlerin tespit edilmesi ve bu eğilimlerin işgücü piyasasının gereksinimlerine uygunluk derecelerinin belirlenmesi için düzenli izleme yapılması;
- Gençleri ilk meslek okullarına çekmek için ortaokullarda ilk meslek okullarının faaliyetlerine yönelik propaganda çalışmalarının güçlendirilmesi, meslek okullarından mezun olanlara belirli avantajların tanınması;
- iş gücü piyasasında ilköğretim meslek okullarından mezun olan gençlerin istihdam olanaklarını artırmak için mesleki eğitim sisteminin iyileştirilmesi;
- İlk mesleki ve ortaöğretim özel eğitim kurumlarının mezunları için yükseköğretim kurumlarının mezunlarını ve öğrencilerini kendi uzmanlık alanlarındaki işlere çekmek için aktif önlemlerin uygulanması (örneğin, işverenlerin katılımıyla fuarlar düzenlenmesi);
- gençleri işgücü sıkıntısı çeken bölgelere gitmeye teşvik etmek için gerekli yaşam ve istihdam altyapısının oluşturulması;
- Gençlerin girişimcilik, özyönetim ve ekonomik açıdan kendi kendine yeterliliklerinin geliştirilmesi;
- İşverenler ile eğitim kurumları arasında bir sosyal ortaklık sisteminin kurulması, eğitim sonuçlarının işgücü piyasasının gereksinimlerine uyarlanması ve okul terklerinin staj ve istihdamı için bir mekanizmanın geliştirilmesi, işverenlere gençlerin istihdamı için belirli faydaların sağlanması pratik tecrübe;
- Yenilikçi fikirlerin ve yaratıcı girişimlerin gerçekleştirilmesi, pratikte uygulanması için temel oluşturulması, bilim ve teknoloji alanında çalışan gençlerin sayısının artması vb.
- İşgücü piyasasında ihtiyaç duyulan ve eğitilen personele ilişkin bilgi sisteminin oluşturulması, istihdam alanında Ulusal Bilgi Sisteminin kurulmasının hızlandırılması.

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Analysis Of Social and Economic Inclusive Growth Parameters Of The Russian Federation

Huseynova Sara Mubariz¹

¹Ph.D in Economics, Associate Professor of Mathematical Economy department of Baku State University,
E-mail:sarahuseynova@gmail.com

Abstract: This article presents a comparative economic and empirical analysis of the parameters of the inclusive development of the Russian Federation for 1999-2018, the corresponding graphs using the algorithms of the MS EXCEL spreadsheet, the study of the interdependencies between these parameters using econometric approaches, including the use of forecasts. specifies the conditions of the analytical calculation system to ensure economic development. The purpose of research analyze the inclusive growth parameters of country :GDP growth, employment, labor productivity ,life expectancy , household income, poverty , inequality indices the level of savings, demographic tensions, public debt and environmental pollution , and etc. As can be seen, the inclusion index, along with the need to develop the economy, shows how comprehensive and fair it is. Result of economic analysis of the parameters of inclusive development in Russia clearly shows that ,it is a country with sustainable economic development and ensures that these conditions are met. One of the important conditions for conducting a methodological analysis of forecasting for the coming years is the analysis of the dependence of the parameters of economic integration between Russia and the post-Soviet countries using econometric models and the use of cointegration analysis.

Keywords: Russian Federation, inclusive development, parameters, economic growth

1. INTRODUCTION

Inclusive economic development reflects the development of socio-economic spheres of the country. Investments in human capital, infrastructure development, economic development by innovative methods, inclusive development of social spheres increase the pace of sustainable economic development in the country.

For the future economic development of the country, first of all, the development of inclusive parameters in the country, the use and balance of social and economic efficiency of the regions, the creation of new jobs, i.e. increasing investment in human capital, reducing poverty, developing entrepreneurship and this step. Removing barriers and improving the quality of social services in the country should be the focus of attention. Improving the investment climate in the country to ensure the growth of inclusive development parameters and achieve high sustainable economic growth in the future, development of new concepts for increasing state support for small and medium-sized businesses, investment in human capital, infrastructure development, industrialization, savings. for future generations there should be main directions of growth.

The Inclusive Development Index is calculated on the basis of 12 indicators grouped into 3 groups. The first part of inclusive development, related to growth and development, includes indicators such as GDP growth, employment, labor productivity and life expectancy. The second group of inclusions includes indices of income, poverty and inequality of households. Third generation justice, the sustainability group includes indicators of savings rates, demographic tensions, public debt, and pollution. As you can see, the inclusiveness index, along with the need to develop the economy, shows how comprehensive and fair it is. The World Economic Forum publishes country indicators annually according to the Inclusive Development Index. In this ranking, countries are grouped into two categories: developed countries and developing countries. The developed countries group includes about 30 countries, and the developing countries group includes about 75. The 2018 report assessed more than 100 countries. Russia is ranked 19th in the ranking.

2. Review of recent publications.

The research “On One Co-Integration Issue of Trade Links of Azerbaijan, Russia, Belarus and Kazakhstan”[3] used econometric methodology for modeling the relationship between non-stationary time series. In articles [2,4], based on annual data from 1994 to 2018, trade and economic processes between Azerbaijan, Russia, Belarus and Kazakhstan is considered through indicators of GDP integration Azerbaijan, foreign trade turnover with these countries. Found cointegration relationship between the studied macroeconomic indicators, the vector of the error correction model is correctly applied for describing the equilibrium relationship between the considered data intercountry interaction and development of economically justified meaningful recommendations in the field of intercountry trade and economic interaction. In scientific publications “The Cointegration Relations Between Azerbaijan's GDP and the Balances of the Trade Relations of Russia and Belarus ”[4] econometric analysis of GDP dependence Azerbaijan from the balance of the Russian Federation and the balance of Belarus were carried out according to statistical indicators for 26 years. For check identification of the model, the corresponding statistical methods, error correction models studied.

3. Analyses of inclusive parameters

The implementation of reforms aimed at creating a market economy in post-Soviet countries is one of the main factors that determine their socio-economic situation. First of all, the geopolitical position, size and population of Russia, huge natural economic potential and modern nuclear missile weapons create a fundamental basis for the development of the Russian Federation (RF) as a great power [5].

The size of the territory and the richness of natural resources have led to the creation of a diversified economy in Russia. However, the slow application of outdated methods, scientific and technical methods in the economy in recent years has created certain obstacles to the economic development of Russia[1]. According to statistics from the CIA World Factbook [8], in particular, in 1990-1997, Russia's share in world GDP increased from 3.7% to 1.7%, and in industrial production - from 4.6% to 1.8% ... Over the period of reforms, Russia dropped from 8-9 to 14-15 place in the world in terms of GDP and from 43 to 58 place in terms of GDP per capita.

Currently, the largest companies and state-owned enterprises in Russia benefit from GDP growth. The wages of the population are growing very poorly. If the structure of the economy is focused on small business, then more people will be able to participate in the growth of GDP, and, as a result, the income of more people will increase.

First of all, let's look at the GDP growth rate and consider the country's gross domestic product for 1999-2018. During this period, GDP fell just four times in 2009, 2014, 2015 and 2016.

Of course, it would be wrong to look for some regularity here over the years, but it should be noted that these recessions are mainly associated with individual crises in the world economy. For example, the best example of our time is the global financial crisis of 2008-2011, which also negatively affected the Russian economy.

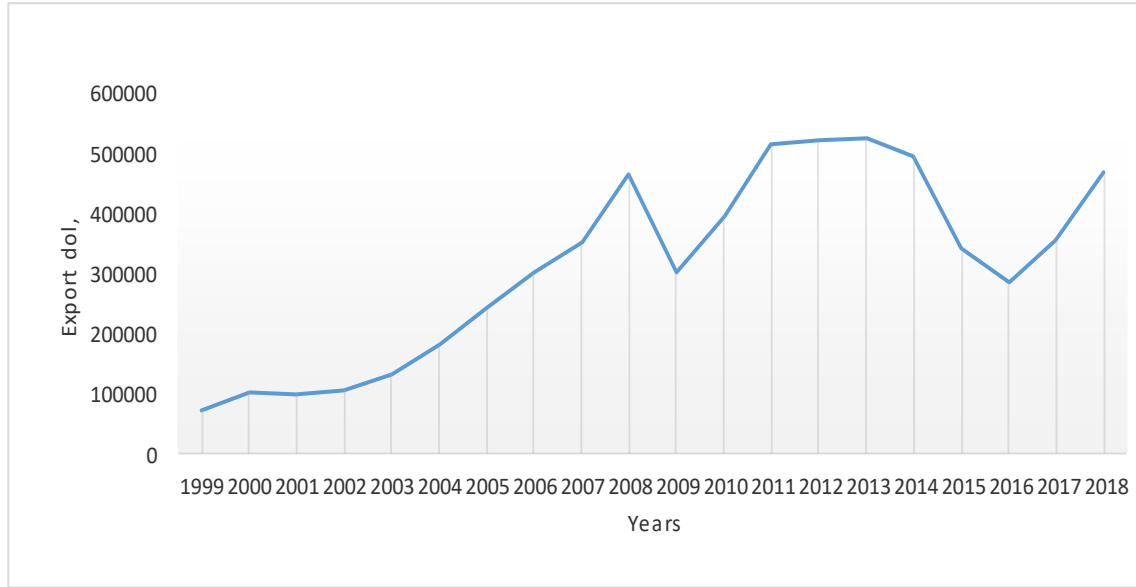
In addition, the rise in inflation in the country in 2014-2016 as a result of the fall in oil prices and the value of the ruble on the world market had a negative impact on GDP. There was a fairly high increase in years other than the recession years shown during this period. Given that one of the main indicators of the impact on a country's GDP is related to the volume of its exports, let us analyze a table showing the volume of Russian exports over the past decade. Such analysis can very easily reveal certain results of economic development.

According to Graph 1.1 , the country's exports increased in 1999-2008, and the crisis in the world economy in 2008-2011. Has led to a reduction in foreign trade between countries. Imports and exports of Russia decreased by 37% compared to the same years. 2014 -2017- The reasons for this are the sanctions imposed on Russia by Western countries in recent years, the doubling of the value of the Russian ruble, oil prices on world markets and a number of other factors. Based on the export of petroleum products and natural gas, in 2000, exports increased by 50%, and in 2012-2013 - by 66-67%. In 2014, it decreased by 65%. In particular, the dynamic indicators of state exports and imports in 1999-

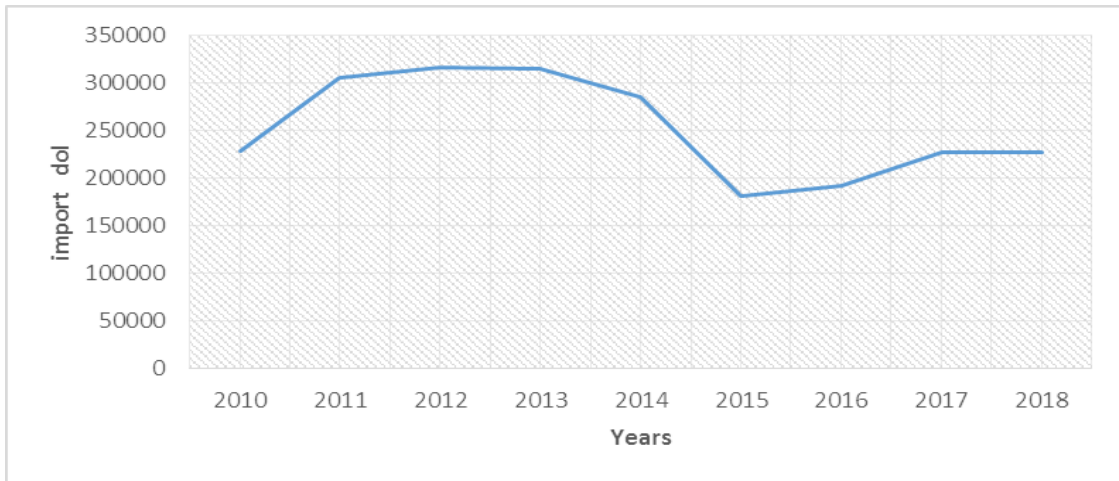
2018. It can be illustrated in Graph 1.1 and Graph 1.2, respectively, in accordance with the implementation of the MS EXCEL spreadsheet processor.

Despite such difficulties in development, Russia remains one of the most powerful countries in the world. The industrial structure is dominated by mechanical engineering, fuel and energy, timber, paper and chemical industries. In 2012, despite economic downturns in many parts of the world, Russia lagged behind global economic trends. The current state of the Russian economy can be considered favorable [6].

Graph 1.1. Dynamics of Russian export



Graph 1.2. Dynamics of Russian import



It should be noted that Russia's exports are based on oil and oil products, ferrous and non-ferrous metals, minerals. In addition, the country's exports are natural gas, mineral fertilizers, machinery and equipment, and military-industrial products. , consumer goods for industrial use, etc. Russia's foreign trade relations with Germany, Italy, China, Turkey, Poland, Switzerland, Great Britain, the USA and Finland. Russia supplies machinery and equipment to many CIS countries oil and oil products, natural gas and natural gas.

On August 22, 2012, the WTO recognized the Russian Federation as the 165th member of the organization, membership in the WTO characterizes an increase in competitiveness in foreign markets.

Russia's foreign economic policy and activities are more clearly defined, and stability and, as a consequence, the growth of foreign investment in the country is the main task facing the country.

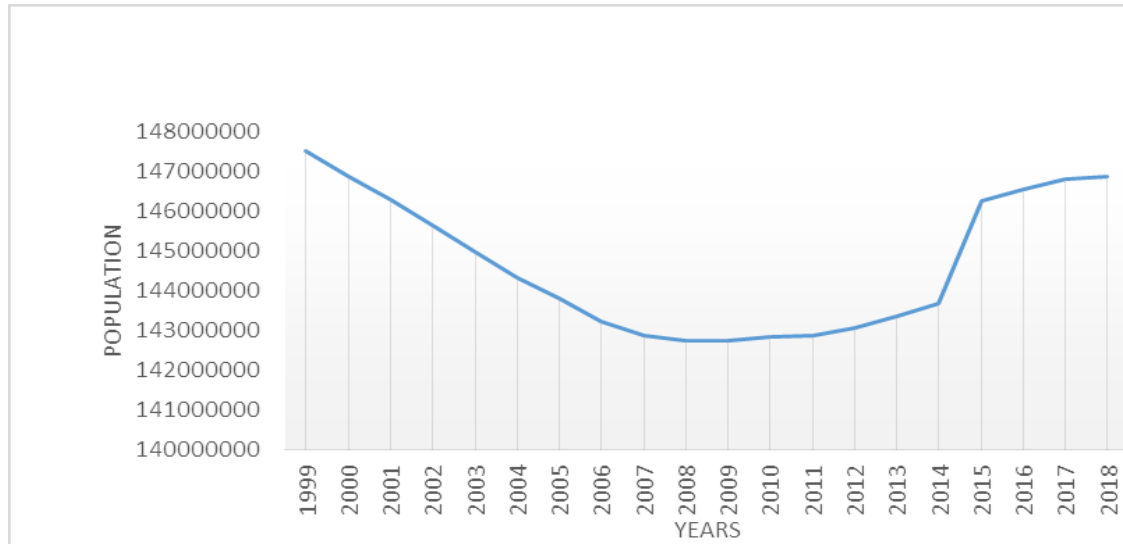
Considering all this, it can be said that Russia is a country with sustainable economic development, and Russia ranks 38th in the competitiveness rating among post-Soviet countries for 2017–2018 [9].

Let's look at the analysis of the employment indicator that affects the index of inclusive development of Russia by year, and first of all, let's look at the population of the country.

According to Graph 1.3, in 2009-2017 there is a population growth of 4.9 million. An increase of 2.6 million was due to the merger of Crimea and Sevastopol in 2014. Population growth in the country in 2013-2015 - natural growth, that is, population growth without an influx of migrants. In 2009, there is a decline in the population. The inflow to the country decreased by 43%. The flow of migrants from Ukraine decreases by 74%, Uzbekistan by 70% and Kyrgyzstan by 40%.

As a result of the introduction of MS EXCEL, it was obtained that the dynamics of the population for 1999-2018. It is characterized by the following trajectory.

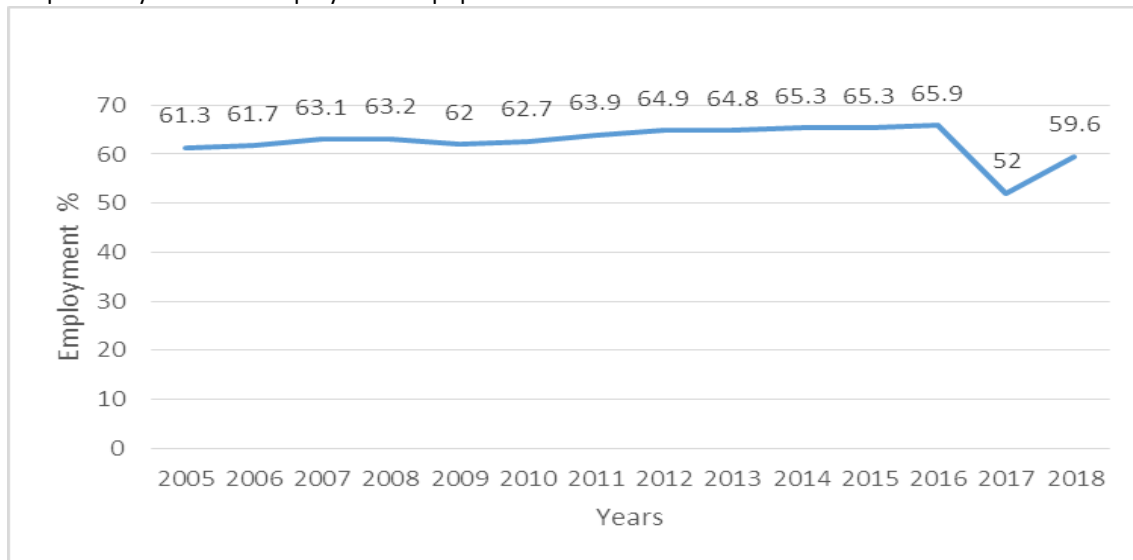
Graph 1.3. Dynamics of Population of Russia



When analyzing the inclusive development of a country, it is advisable to analyze the level of employment of the country's population, which is one of the main indicators affecting the inclusive development of the country.

According to, the employment rate fell to 8.9% in 2009. The decline in employment in 2009 affected the GDP this year. In general, this decline may be associated with the crisis in the global economy. The unemployment rate in the labor market decreased by 5.5%, and the employment rate increased in 2012-2016. The corresponding charts in MS EXCEL for subsequent years give the following chart.

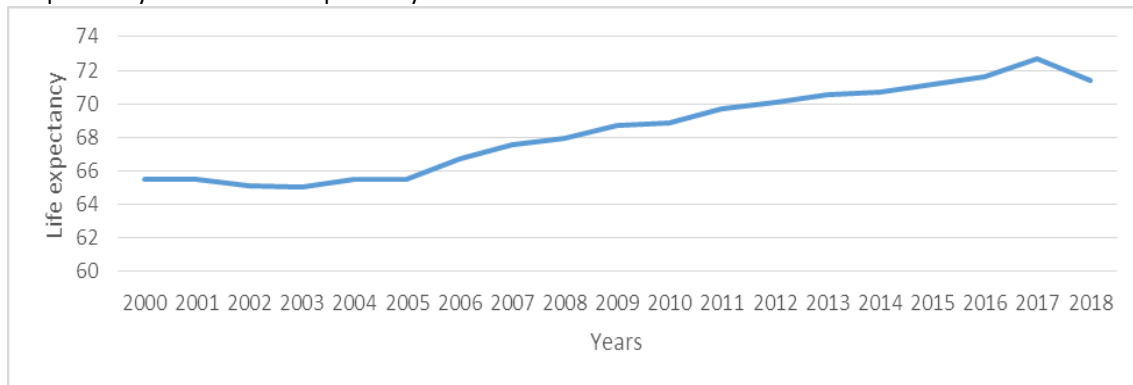
Graph 1.4 Dynamics of employment of population of Russian Federation



Another indicator that affects the inclusive development is the continuity of life of the population. We analyze the statistical data on the continuity of life of the population in Russia by year.

Graph 1.5, implemented in MS EXCEL, shows the growth rate of life expectancy of the population in 1999-2018. This increase increases the well-being of people and increases the life expectancy of the population in those years when the lifestyle is conducted in a healthy environment. When Life expectancy is used to calculate the human capital index by country.

Graph 1.5 Dynamics of life expectancy



4. Conclusion

From the above empirical analysis, we can conclude that the economic analysis of the parameters of inclusive development in Russia clearly shows that this is a country with sustainable economic development, and ensures that these conditions are met. One of the important conditions for the methodological analysis of forecasting for the near future. Years is to analyze the relationship between social and economic inclusive parameters of Russia using econometric models and apply cointegration analysis.

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The Social Aspect of Counseling and Vocational Guidance

Styliani Bochoti¹

¹Mediator, MSc, Phd Candidate, e-mail: stellabochoti@yahoo.gr

Abstract: According to the general confession of experts but also of ordinary people, our time is characterized by great changes due, mainly, the rapid development of technology and the consequences that they bring to the social, economic and cultural level. Rapid technological developments, globalization, pandemic, conversions, and rearrangements in society are just some of the changes that are taking place in people's lives. Assuming this, Education, Counseling and Vocational Guidance, acquire a lifelong dimension and application, because they emerge as key factors in the development of individuals, as well as of the countries, that are called upon to be an expedient of normalizing the contradictions and crises, caused by globalization, in various areas of economic and social reality.

The Career Counseling, which pursues the smooth educational and professional development, also aims at facilitating a comprehensive and healthy development, at the proper self-utilization and at the successful confrontation of any problems, which is also found in the decision-making for the individual and the overall "good". Undoubtedly, the professional choice is one of the most critical decisions that the individual is called to make, as it has a decisive influence on the evolution of his life and, at the same time, is directly related to his personal prestige within society.

Although the choice of profession is located in the final stage of a long evolutionary process of professional development, which is distinguished in obvious stages from early childhood to maturity, however, only in recent years and beyond the acceptance of new theories and research data, is recognized the long duration of this process and its importance. Today, it is now known, and generally accepted, that the years of the first school age of the individual, are an important period of development and change, during which are generally created the first forms for the future academic and social accomplishments. Throughout this period, perceptions, attitudes and skills are established, which have a permanent impact on both the professional development of the individual and the planning of his professional career. However, professional development keeps pace with the general development of the young person, the formation of his personality and his self-realization.

In this paper are presented, described and analyzed the social influence that the individual experiences during his development to maturity, meaning the social environment in the widest performance of its existence: family, school, professional counseling through formal and/or informal education, important people, special events and psychological-social-economic situations included in his experiences. In particular, the research aims to explore the relationship between professional decision making and professional adaptability, in career planning of young employees and in what influences contribute to professional development, in order to gain self-esteem and professional maturity. In the present study, primary quantitative research was applied.

Keywords: professional development, personality, social influence, professional orientation, decision making

1. INTRODUCTION

Professional development is, for the most part, a cognitive process, as it involves gathering information from the educational, social and (mostly today) online environment, analyzing this information and setting it up to make a decision.

Professional choice is a continuous process, since both the individual and the professional and social world are dynamic sets that evolve (Kandas& Hatzis, 1991), and it also contains the element of dynamic change, as it brings many modifications to the later evolution and the orientation of the individual, even in his rating system, so that it can lead to a review of the decision and reorientation (Dimitropoulos, 1998).

However, professional development keeps pace with the general development of the young person, the shaping of his personality and his self-realization. In this paper, an attempt was made to explore what influences contribute to professional development, so that the individual acquires self-perception and professional maturity.

2. THE PROFESSIONAL DEVELOPMENT OF THE INDIVIDUAL

2.1. Conceptual Framework of Professional Development and Choice

Through the multitude of related definitions and their combination, we consider as professional the development of those aspects of human personality, which are related to personal choices, entry and advancement in educational, professional and amateur pursuits. The basic dimension in this conceptual performance, and at the same time its main characteristic, is expressed by the total time of existence of the individual; therefore professional development is a lifelong process (Sidiropoulou - Dimakakou, 2000).

This lifelong process, leads to the formation of job values, the choice of profession / professions, the creation of professional standards, the way of decision making, the professional identity and the professional maturity. In other words, professional development is the process of selecting, entering, adapting and evolving into a profession. Professional development is the lifelong process that includes psychological, social, educational, economic, physical, cultural and random factors that are combined, thus configuring the career of the individual.

During its all-round development, the individual, as a conscious-evolving entity, makes efforts and seeks ways for his most complete professional training, occupation and performance. The family, the school and the state, contribute as much to this search. Therefore, professional development is an imperative destination of the individual, so that he is accepted by society, to join in it and to prove that he is a useful member. Within this predetermined context of search, the need for counseling and vocational guidance has emerged in modern societies. The ultimate goal is the integration of the individual, in his lifelong preoccupation, so that this individual is not left to the influence of random determinants, as mentioned above, but to proceed in decisions and directions that harmonize with the predisposition, the psychosynthesis, the special abilities-skills and in general with the whole of his unique personality.

Vocational counseling covers all stages of professional preparation, includes all the dimensions of the counseling process and at the same time, adds information of educational and professional nature. It is a form of intervention, a deliberate action, which aims to enhance the professional development of the individual or to enable the individual to make effective professional decisions. Essentially, it is a planned process, which includes building a close relationship between consultant - client, evaluating the nature of the problem, setting goals, producing alternatives, selecting and implementing an action plan, evaluating consulting process and its termination. As a result of this process, self-knowledge, knowledge of one or more professions, choice of a profession, enhanced certainty about professional choice, solution of professional problems and the balance between professional and personal life are expected (Sidiropoulou - Dimakakou, 2000).

Vocational counseling enhances the multifaceted development of the personality, in the sense that the whole life of the individual (appearances, aspects of everyday life, preferences, occupations, problems and obstacles) affects the field of work, performance and the satisfaction that originates from it. Vocational guidance is expressed and implemented in Greece mainly through formal and non-formal education. It is a systematic program of providing information and experiences, coordinated by a specially trained consultant and designed to facilitate the professional development of the individual. As a vocational guidance program, it contributes to the acquisition of knowledge and experiences related to the individual (self-knowledge), the wider workplace, the management of free time for a balanced life, the search for information and access to it, and most importantly, by making the right professional decisions.

The contribution of the professional orientation of the individual from the tender childhood, is particularly important, as his development takes place in a social environment that is constantly expanding, while, at the same time, the value systems that support this social whole, influence and shape his personality. Choosing a profession is not just a decision, but the consequence of the interaction of the individual with his social environment, in interdependence with his psychological development and the formation of his personality. Decision-making is therefore the product of a long-term interactive process.

2.2. Factors that Influence and Shape the Professional Development

Professional development is determined more by the combination of factors, which affect the individual and by the interaction of binding or restrictive and facilitating / encouraging situations. Therefore, no factor and no situation can be considered individually, in terms of the impact they have on the professional development and the corresponding choices of the individual. The above factors can be classified into individual and extra-individual factors. The first category of factors, refer both to the biological and hereditary factors, which can in no way affect, neither the individual nor his environment, as well as the acquired personal factors, which are permanent or evolving characteristics of the individual's personality and are the result of environmental interaction and inheritance. In addition, they include special innate abilities, physique, individual characteristics, skills, interests, values, self - perception. The second category of factors contains, the family, the school, the society, random incidents and affects the behavior of the individual directly or indirectly.

Therefore, it is very difficult to accurately determine an individual's personality traits. Some of them are deeply rooted in his psychic world and are unchanged. Some others may be shaped by his experiences. The education, experience and competence in the professional field of each person, are considered essential elements for his success. However, it is the personality that has a decisive influence, not only on the quality of education and competence, but also on how these necessary supplies will be used in practice during their professional life, to lead to success. Of course, it is impossible to determine all the individual personality traits that lead a person to success. However, studying and analyzing the way of thinking of successful people can offer a lot in the field of career guidance.

3. THEORETICAL DATA FOR PROFESSIONAL DEVELOPMENT

3.1. Social Changes and Necessities

The social and economic changes that have taken place over the last decades have created new conditions for people's working lives. The spectacular growth and ever-expanding applications of new technologies, information and communication, the consequent globalization and demographic changes, have brought about dramatic changes in the nature of working life, putting the human workforce in front of new demands (Krivas, 2011).

The above socio-economic and technological developments have also affected the existing perception of professional development (Amundson, 2011). Professional development is attributed to the concept of continuous development, which includes the professional course of the individual from the very first school years until adulthood. It is a continuous process, which begins very early in the life of each individual and lasts as long as his life. Choosing a profession is an event of particular importance to the individual. It begins to occupy him from adolescence and from this specific choice will largely depend on his future career and social well-being. It presupposes specialized knowledge, which are not physical qualities of the individual, but acquired socio-psychic type formations (Krivas, 2011).

It is a continuous evolutionary course with beginning, duration and end (Isaacson & Brown, 1993), for a process of selection, entry, adaptation and development in a profession (Brown & Brooks, 1991, in: Γεωργιοπούλου, 2013:13). Professional development is an integral part of the whole, which called personality, and then includes the concept of professional maturity, as well as professional identity. The term professional maturity in everyday language is often used to indicate responsibility, but also the degree of readiness of an individual to take on responsibilities (Gottfredson 1996, Super & Nevill 1984, Patton & Creed 2001). Essentially, the above term is used to describe the degree of development, i.e., the point that the individual has reached on the line of his professional development from the moment of investigation until the moment of decline (Super, 1953).

The professional maturity of the individual, lies in the degree of his readiness to make decisions necessary for his life, always after information and relevant guidance (Patton & Creed, 2001). In other words, professional maturity includes the following elements: professional planning, career research, information about the world of professions and decision making.

3.2. Making a Decision

At a theoretical level, the approach of this function is rendered with the global or pyramidal shape of values, skills, knowledge, beliefs, attitudes and behaviors. Specifically, the young person, in the immediate and then wider social environment in which he develops, creates personal "images", perceptions and conclusions about the entire external system that surrounds him.

Figure 1: Pyramidal shape of values, skills, knowledge, beliefs, attitudes and behaviors.



Source: Κουλαουζίδης Γ. - Οικονόμου Α. (2010).

A person's values are very personal and affect him on a deep subconscious level. They include what he considers important in his life, and may include concepts such as equality, honesty, education, effort, perseverance, devotion, faith, etc. They help him to resolve any hidden conflicts, but also to find a specific course in his life. Beliefs are assumptions he makes about the world and can be changed by the "reprogramming" of the subconscious. Attitudes refer to "a general and persistent, positive or negative, feeling about a person, object or subject" and relate to a person's positive or negative predisposition to someone or something in their environment. They do not predict behavior, but can acquire a predictive value when attitudes and behavior are measured at the same levels of clarity, i.e., complete correspondence in practice, goal, time and context is ensured. Skills are about the ability of an individual to achieve a specific desired result, with the least possible effort and in the shortest time. They are not innate, but are acquired and developed / improved through learning, via education and training. A skill, starts from the level of imitation, to pass with the exercise at the level of coordination, and then through long-term practice at the level of automation.

During the development of the individual, which coexists with his professional development, decision making is a lifelong process, with the main point of time being the choice of professional direction. This in Greece happens during the 18th year of the person's age (end of High School Education). Some researchers have suggested that certain areas of the brain, such as LIP and DLPFC12, make a perceptual decision by comparing brain signals from certain groups of sensory cortical neurons (Gold& Shadlen, 2003, Kim& Shadlen, 1999). Although, decisions that a living organism is called upon to make do not have the right and wrong answers, such as when a monkey is offered the choice between a raisin and a piece of apple (Padoa-Schioppa& Assad, 2006). In these so-called "free choices", the key factor that determines the outcome of the decision is the subjective value (or utility) that the available alternatives have for the entity. Finally, a person who decides, remembers and is influenced in making each decision, by the outcome of similar choices in the past.

3.3. The Concept and Definition of Adaptability

The term career adaptability is rendered as the readiness of the individual to respond to the conscious and constant exploration of himself and the environment, in order to face the changes in his career and to successfully handle the unpredictable adjustments and transitions that may be created by changes in

work conditions (Savickas, 2008, in: Αργυροπούλου, 2015). It is increasingly seen as a multidimensional concept, associated with the variable ability of individuals to successfully negotiate transitions (Savickas, 2013).

However, not all people adapt in the same way. Some people differ in their willingness to manage changes, while others change more or less (when change is needed), and therefore become more or less involved in life roles over time (Savickas & Porfeli, 2012, in: Αργυροπούλου, 2013). Individuals who are distinguished by adaptive readiness, have developed appropriate skills, that is, knowledge, attitudes and strategies. The utilization of which will help them, to bring change in their life and professional environment, ensuring balance and harmony.

Career adaptability skills include career interest, control, curiosity, self-confidence and degree of commitment (Savickas & Porfeli, 2012). In particular, the interest in the career is related to issues of future orientation and in fact, to a sense of optimism for this future. Control refers to the individual's need to exert some influence on the environment, and to the shaping of professional issues that concern him. Curiosity emphasizes both the search for information related to careers and future career plans, as well as the exploration of the self and the environment. The self-confidence, is related to the individual's self-trust, and to the fact that he can achieve what is needed to accomplish the course of his professional goal. Finally, the degree of commitment encourages experimentation with new activities and action plans, instead of focusing on the individual's interest in a particular career choice, thus ignoring other possibilities (Bimrose, Brown, Barnes & Hughes, 2011). From the above, it is reasonable to understand that career adaptability is closely linked to identity formation. Therefore, the readiness of the individual to cultivate the above skills, the degree to which he has cultivated them, but also his willingness to develop them further, depends on his readiness to face and take advantage of change in the future (Duffy & Blustein, 2005).

The key indicators of a person's career adaptability are considered to be the exploration of possible opportunities and personal possibilities, which, perhaps, had not been revealed until now, the utilization of the available learning opportunities, the development of relationships that will add supplies to his lifelong education, his positive emotional mood (Αργυροπούλου, 2013). The professionally flexible person, focuses on his needs and behaves as follows: he is interested in his professional future, he increases his control over his professional future, he shows curiosity to explore possible professional roles and future scenarios, he strengthens his confidence to pursue his ambitions (Savickas & Porfeli, 2012). From the above, it is easy to understand how important is the role of professional counselors in empowering the individual, in order to control his professional life, when faced with multiple transitions.

4. METHOD

4.1. Research design

A special purpose of the research is to emphasize and analyze the social influence that the individual experiences during his development to maturity, meaning the social environment in the widest performance of his existence: family, school, professional counseling through formal or / and informal education, important people, special events and psychological-socio-economic situations included in his experiences. Particular emphasis is given to the study of decision making and professional adaptability in the career planning of young employees in the Prefecture of Kozani, which located in Greece. In the present study, primary quantitative research was applied. Specifically, a review survey was conducted, because we were interested in examining a sufficient number of participants.

4.2. Participants

The participants (N = 125) were gathered through random sampling, therefore to accurately calculate the parameters of this population, but also to obtain a clear picture of the accuracy of this calculation. Participants cover the age range of 25-45 years, and in terms of gender are 54.4% women and 45.6% men.

4.3. Instruments

In the present research, the questionnaire was chosen as a means of data collection, because it is the main and most important tool of the quantitative research methodology, which can be understood but also easy in the statistical analysis of its data. The closed-ended questions with the grades that contain one or two open-ended ones, ensure the multiplicity of the participants' answers and the time saving in the completion.

Two questionnaires were used to collect the research data: a) the Career Decision - Making Profile Questionnaire (CDMP) (Gati et al., 2010), and b) the Improvised Questionnaire of individual - demographic data.

a) *Career Decision - Making Profile Questionnaire (CDMP)*. It contains 36 sentences - statements, and participants are asked to rate the degree to which each question describes them using a seven-point Likert scale (from 1 = I do not agree at all, to 7 = I totally agree). According to its creators, the questionnaire can give a score for eleven "profiles" (particular characteristics of the recipient) of decision making. However, according to Sidiropoulou-Dimakakou, Argyropoulou & Drossos (2011), for the Greek population the questionnaire works best with the use of seven factors (speed of making the final decision, collection and processing of information, desire to please others – dependence, seek advice from others, internal control seat, pursuit of the ideal profession, willingness to compromise). The questionnaire is addressed to both adolescents and adults and it takes approximately ten minutes to complete it.

b) *Improvised Questionnaire of individual - demographic data*. For the collection of various information, demographic and other questions were used, including closed-ended questions, referring to gender, age and level of education.

4.4. Data Analysis

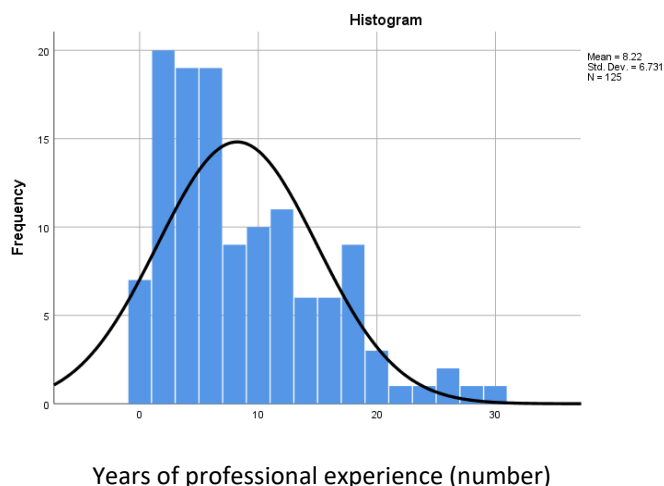
In the present study, the vocational guidance in Greece was examined through social contexts, in a sample of N = 125 participants. For each participant, was taken into account the degree to which his demographics had statistically significant effects on his mean responses.

5. Results

5.1. Participant Demographics

Fifty-seven (45,6%) participants were males and sixty-eight (54,4%) were females. They cover the age range between 25-45 years. Specifically, 70 respondents (56%) were between 25 and 35 years old, and 55 respondents (44%) were between 36 and 45 years old. 68% of the sample had a basic degree from a Higher Education Institution, while 32% were graduates of a Technological Education Institution. 42% also had a master's degree and 4% of the sample had a doctorate. 54% of the sample had only a basic degree. 18% of respondents held a lowliness job. 53% of the sample served in a middle position, and 21% worked in a superior position and 8% were employed in a high-ranking job. The years of professional experience of the members of the sample ranged from zero to 29 years, with an average of 8.22 years, and a standard deviation of 6,731.

Figure 2: Histogram for years of professional experience



Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

5.2. Effect of Demographic Data on the Sub-Scales of the Questionnaire

In the cases of the independent variables of gender, age and basic studies, independent t-test samples were used, since these variables are dichotomous (e.g., "men" / "women"). For professional experience, as it is a numerical, continuous variable, Pearson correlation analysis was used. Regarding the additional studies and the job position, the Anova analysis of variance tests were used, with multiple Bonferroni comparisons, since these variables include more than two possible answers (e.g., "basic title only" / "postgraduate" / "doctoral").

Gender (men N = 57, women N = 68) had a statistically significant effect on the mean responses of three of the seven subscales of the Career Decision - Making Profile Questionnaire (CDMP). Specifically, in the "Collection and processing of information" ($t = 2.53$, $df = 98.4$, $p = 0.013$), in "Desire to please others / Dependence" ($t = -2.23$, $df = 116.8$, $p = 0.028$), and in "Seek advice from others" ($t = -3.14$, $df = 117.3$, $p = 0.002$). Based on the table 1, it is observed that women had a significantly higher score in "Gathering and processing information", while men had a higher score in "Pleasure of others / Dependence" and "Seek advice from others".

Table 1: Statistically significant effect of gender on the subscales

| | t | df | p | Mean | |
|--|-------|--------|-------|-------|------|
| | | | | Women | Men |
| CDMP 2. Collection and processing of information | 2,53 | 98,36 | 0,013 | 5,54 | 5,09 |
| CDMP 3. Desire to please others / Dependence | -2,23 | 116,80 | 0,028 | 2,71 | 3,22 |
| CDMP 4. Seek advice from others | -3,14 | 117,30 | 0,002 | 3,28 | 4,09 |

Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

Age (25-35 years N = 70, 36-45 years N = 55) had a statistically significant effect on one of the seven subscales of the Career Decision - Making Profile Questionnaire (CDMP), and specifically in "Seek advice from others" ($t = -2.53$, $df = 121.1$, $p = 0.013$). As shown in Table 2, participants aged 25 to 35 years answered that they sought advice from others to a lesser extent, compared to participants aged 36 to 45 years.

Table 2: Statistically significant effect of age on the subscales

| | t | df | p | mean | |
|---------------------------------|-------|--------|-------|-------|-------|
| | | | | 25-35 | 36-45 |
| CDMP 4. Seek advice from others | -2,53 | 121,06 | 0,013 | 3,36 | 4,02 |

Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

Regarding professional experience (Table 3), the Pearson correlations, which were held, showed that there was a statistically significant and small negative correlation with the final decision speed ($r = -0.18$, $p = 0.043$) of the Career Decision - Making Profile Questionnaire (CDMP).

Table 3: Statistically significant effect of professional experience on the subscales

| Experience | Years of Professional | |
|--|-----------------------|--------|
| | | |
| CDMP 1. Speed of making the final decision | Pearson correlation | -0,18* |
| | Stat. significance p | 0,043 |
| | Frequency N | 125 |

* The correlation is statistically significant at the level $p < 0.05$

Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

Based on the multiple Bonferroni comparisons made, it was found that those with a master's degree were described significantly more than the collection and processing of information, compared to those with only a basic degree ($p = 0.02$). Also, those who had a master's degree were described significantly more by the speed of final decision-making than those who had a doctorate ($p = 0.018$). At the same time, those who had a doctorate stated that they were described as significantly less from the willingness to compromise in relation to the holders of a master's degree ($p = 0.028$) and the holders of a basic degree ($p = 0.048$).

Table 4: Statistically significant effect of additional studies on subscales

| | F | df | p |
|--|------|----|-------|
| CDMP 1. Speed of making the final decision | 5,03 | 2 | 0,008 |
| CDMP 2. Collection and processing of information | 3,89 | 2 | 0,023 |
| CDMP 7. Willingness to compromise | 3,50 | 2 | 0,033 |

Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

The job position of the sample, had a statistically significant effect on two of the seven subscales of the Career Decision - Making Profile Questionnaire (CDMP). As shown in Table 5, these were "Collection and processing of information" ($F = 3.42$, $df = 3$, $p = 0.019$) and "Seek advice from others" ($F = 3.69$, $df = 3$, $p = 0.014$). The multiple Bonferroni comparisons performed, showed that those serving in senior positions, were described more from the collection and processing of information, compared to the holders of lower service position ($p = 0.012$). At the same time, the holders of high positions were described significantly more from seeking advice from others, compared to all other service positions - lower ($p = 0.022$), middle ($p = 0.022$) and superior ($p = 0.012$) positions.

Table 5: Statistically significant effect of job position on the subscales

| | F | df | p |
|--|------|----|-------|
| CDMP 2. Collection and processing of information | 3,42 | 3 | 0,019 |

| | | | |
|---------------------------------|------|---|-------|
| CDMP 4. Seek advice from others | 3,69 | 3 | 0,014 |
|---------------------------------|------|---|-------|

Source: Bochoti, S. (2019). Vocational Guidance in Greece through social contexts.

6. Discussion

The social and economic changes that have taken place over the last decades have created new conditions for people's working lives. The spectacular development and ever-expanding applications of new information and communication technologies, the consequent globalization, the demographic change and the pandemic, induced dramatic changes in the nature of working life, placing the human workforce in front of new demands. The above socio-economic and technological developments have also affected the existing perception of professional development (Amundson, 2011). Professional development is now attributed to the concept of continuous development, which includes the professional course of the individual from the very first school years until adulthood. It is a continuous process, which begins very early in the life of each individual, and lasts as long as his own life. Choosing a profession is an incident of particular importance to the individual.

The present research had the special purpose to emphasize and analyze the social influence that the individual experiences during his development to maturity, meaning the social environment in the widest performance of his existence: family, school, professional counseling through formal or / and informal education, important people, special events and psychological-socio-economic situations included in his experiences. Particular emphasis was given to two theories of professional counseling, in the study of professional decision making in the career planning of young employees in the Prefecture of Kozani, which located in Greece. The theory of professional decision making refers to a number of ways of professional decisions, where a professional decision is made by a combination of characteristics of the individual (Gati, Tal & Davidovitz, 2007). Making a decision to choose a profession typically means choosing between different educational and professional options in order to solve an immediate problem (profession), while essentially working towards a long-term professional objective (career) (Argiropoulou, 2012). That is, individual factors of the self and the environment, in combination, compose the framework in which the individual is called to work, in order to make a correct professional decision.

In particular, the research aimed at investigating the relationship between professional decision-making, in the planning of the career of employees of the Prefecture of Kozani. These data were investigated in relation to these key factors, under the influence of demographic variables such as gender, age, type of work and level of education. It was also considered important, the research data to be examined in relation to the particular psychosynthesis of the individual, his inclinations and interests, as well as to theories of development. The research material is obtained from 125 adults and through their personal data, as they are attributed to the Questionnaire of the Career Decision - Making Profile (CDMP) (Gati et al., 2010) and to the Improvised Questionnaire of individual - demographic data, which they were asked to fill in.

Regarding the psychometric characteristics of the Career Decision - Making Profile (CDMP) Questionnaire, the Cronbach a reliability index, had a high and acceptable reliability ($\alpha = 0.84$) (36 questions). Regarding the psychometric characteristics of the Questionnaire, this is a reliable psychometric tool suitable for use by career counselors, in order to gather information for the ways their clients make professional decisions, in order to intervene in the strengthening of their weakest characteristics, as well as for their readiness to deal with their career changes. The demographic data showed that the 125 adults aged 25-45, who completed the questionnaires in the Prefecture of Kozani, are highly educated, a feature that adds value to the research, as the sampling material is quite homogeneous and the correlation of educational level with professional development is an important research element. In the Questionnaire of the Career Decision - Making Profile (CDMP), adults as a whole seemed to be described quite a bit by the "Collection and processing of information" and the "Pursuit of the ideal profession", and to a lesser extent by the "Desire to please others" / Dependence" and from the "Internal head control".

Gender was a major factor in respondents' responses to 3 of the 7 subscales of Professional Decision Making Characteristics, in the "Gathering and processing information", in the "Pleasure of others / Dependence" and in the "Seek advice from others", as well as the women who participated in the research were about 9% more (men N = 57, women N = 68). According to the sample of the present research, gender seems to influence the answers of the respondents, as it seems that women in the Prefecture of Kozani are more flexible and have developed more important personal sources of self-regulation than men, as they seem to receive more important professional decisions and to develop professional adaptability skills to a higher degree. This is a finding that deserves further investigation, although the fact that the sample consists of a higher percentage of women, also plays an important role.

The age rating was quite proportional to the years of professional experience and the position in which the respondents served. The results of the research are quite positive and encouraging, in terms of the characteristics of decision-making and the negotiation of obstacles, new goals, new opportunities for search. The adults of the Prefecture of Kozani seem, according to their answers, to have the ability to make decisions, based on their personal criteria, in adverse conditions or any failures. The people who participated in the research do not present contradictory answers, on the contrary they give a picture of coherence in their attitude towards the general issue of professional choice and its evolution. The role of professional counselors is very important, in the empowerment of the individual, in order to control his professional life, when he is faced with multiple transitions. This concept enables career counseling to help people develop management strategies, such as professional adaptability, to take positive action for themselves and to make the most of their potential to plan their careers.

However, many people are not interested in fulfilling their goals and need for self-realization, as employment for them only means survival. Thus, any attempt to adapt to change is made to survive and not to reach the level of self-realization. In addition, for some people, poor health, lack of employment opportunities in their local job markets, changes in personal priorities and lack of institutional support, contribute to giving up their education and career aspirations. These people benefit if they engage in appropriate adaptation activities during their free time, in order to develop professional adaptability over time (Savickas, 2013). The development of Professional Adaptation Programs is a necessity in modern societies. When people in vocational counseling experience any changes, it is helpful for them to understand the transition process. For this reason, the professional counselor needs to pay special attention to the degree to which professional adaptability skills are developed and how these skills help the individual to seek a working lifestyle very different from the traditional model.

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Liderin Bilişsel İmajının Bir Tezahürü Olarak İmaj

Ulker Imamaliyeva¹

¹Doctor of Philosophy, Baku State University, e-mail: Imamaliyeva_ulker@mail.ru

Abstract: Image is self-expression of person, visual attractiveness. Those are considered successful leaders who have innate charismatic qualities and the ability to influence the people. Charisma is based on physical appearance and communication skills. In body language, facial expressions, gestures, and aesthetic body movements are important. Visual information is an initial information about a person, and physical appearance is the first and strongest factor influencing the environment. Cultural behavior, fullness, and emotion of speech, clothing culture, etc. forms the image of an attractive politician. While creating an image, 3 main aspects (individual approach to people, style, individual fashion style) should be taken into account. When creating an image, it is important to adapt the appearance to the inner world. There are objective, subjective, and modeled forms of image. The image of a public leader is formed by the means of information and other ways. Physical appearance makes the first impression on a person. The face of human is an important means of communication. Elements of the image include hair, face, gaze, and speech. Gesture is a source of information. The content of the information is expressed through words, and the attitude to this information is expressed through gestures. Having high etiquette increases a leader's prestige in politics.

Emotions play an important role in the formation of an image. Negative emotions (aggression, anger, malice, nervousness, etc.) turn into hatred, which negatively affects the leader's performance, and as a result, the leader can't gain the support of the electorate. Formation of the image of a leader covers certain stages, and the success of the image depends on certain factors. Image is an important structural component of politics, an important form of the political capital of policy actors, and a mechanism for its increase.

Key Words: cognitive character, objective image, subjective image, modeled image, leader's image.

Özet: İmaj, bir kişinin kendini ifade etmesi, görsel çekiciliğidir. Bunlar, doğuştan gelen karizmatik niteliklere ve insanları etkileme yeteneğine sahip başarılı liderler olarak kabul edilir. Karizma, fiziksel görünüm ve iletişim becerilerine dayanır. Beden dilinde yüz ifadeleri, jestler ve estetik vücut hareketleri önemlidir. Görsel bilgi, bir kişi hakkındaki birincil bilgidir ve fiziksel görünüm, çevreyi etkileyen ilk ve en güçlü faktördür. Kültürel davranış, dolgunluk ve konuşma duygusu, giyim kültürü vb. Çekici bir politikacı imajı yaratır. Bir imaj oluştururken dikkate alınması gereken 3 ana husus vardır (insanlara bireysel yaklaşım, stil, bireysel moda stili). Bir görüntü oluştururken, görünüşü iç dünyaya uyarlamak önemlidir. Nesnel, öznel ve modellenmiş açıklama biçimleri vardır. Bir kamu liderinin imajı medya ve diğer yollarla oluşturulur. Fiziksel görünüm, bir kişi üzerinde ilk izlenimi yaratır.

İnsan yüzü önemli bir iletişim aracıdır. Görüntünün unsurları saç, yüz, görünüm ve konuşmayı içerir. Jest bir bilgi kaynağıdır. Bilginin içeriği kelimelerle ifade edilir, bu bilgilere karşı tutum jestlerle ifade edilir. Yüksek görgü kurallarına sahip olmak, liderin siyasetteki prestijini artırır.

Bir görüntünün oluşumunda duygular önemli bir rol oynar. Olumsuz duygular (saldırganlık, öfke, nefret, tedirginlik vb.) Nefrete dönüşerek liderin performansını olumsuz etkiler ve bunun sonucunda lider seçmenlerin desteğini alamaz. Bir lider imajının oluşumu belirli aşamaları içerir ve imajın başarısı belirli faktörlere bağlıdır. İmaj, politikanın önemli bir yapısal bileşeni, politik aktörlerin önemli bir politik sermayesi ve bir büyüme mekanizmasıdır.

Anahtar Kelimeler: bilişsel karakter, nesnel imaj, öznel imaj, modellenmiş imaj, lider imajı.

1.GİRİŞ

Liderin olumlu bir imajının oluşturulması, bugün ilgili olan ve teorik ve pratik önemi olan bir sorudur. Politika alanının yapısal bir bileşeni olan imaj, liderin iç ve dış politik faaliyetlerini teşvik eder. Başarılı bir liderin oluşumu gibi zor bir süreçte, görüntünün rolünü, özgüvenini sürdürmenin yollarını ve duyguları kontrol altına almaya dikkat edilmelidir. Liderin imajının bir tezahürü olan görüntü, görsel çekiciliği ve karizmatik özellikleri içerir. Görünüm, konuşma ve iletişim kültürü karizmanın oluşumuna katkıda bulunur. Görüntünün oluşumunun doğru yön ve Teknikleri seçimi, liderin etkisinin gücünü artırmanıza ve seçmenlerin desteğini kazanmanıza olanak tanır. Halkla ilişkiler sağlamak için yöntem ve araçların doğru tanımlanması, destekçilerin sayısının artması kamuoyunun oluşumunu ve gelişimini büyüleyici hale getirir.

Dinamik bir süreç olan görgü kuralları, seçmenleri olumlu bir imaj oluşturmak için etkilemenin etkili bir yoludur. Liderin güven oluşumunda önemli bir iletişim aracı olan yüzler, jestler ve duygular özel bir rol oynarsa, olumsuz duygular seçmenlerin sempati kazanmasına engel olur.

2. GÖRÜNTÜ NİTELİĞİ VE OLUŞUMUN AŞAMALARI

İngilizce "image" kelimesi "görüntü" anlamına gelir. E. Goffman görüntüye "izlenimleri yönetme sanatı" adını verdi (Vasquez Abanto, 2004). Max Weberin liderleri türe göre sınıflandırmasında karizmatik tip, geleneksel ve rasyonel-yasal tipten daha ikna edici görünüyor. Karizma, görünüş ve iletişim becerilerine dayanır. Bir lideri sunmak konuşmasının içeriğinden daha ilginçtir. Uzmanlar bu durumu konuşma, ses tonu, duraklama ve beden dilinden yola çıkarak "kulaklarıyla görmek" olarak adlandırıyorlar. Beden dili bilimsel olarak "kinesika" olarak adlandırılır ve bir kişinin çekiciliğinin yüzde 50'sini oluşturur. Bu durumda yüz ifadeleri, jestler ve estetik vücut hareketleri önemlidir. Görsel bilgi, bir kişi hakkında ilk bilgidir. Görünüm, çevreyi etkileyen ilk ve en güçlü faktördür. Bir görüntü oluştururken dikkate alınması gereken 3 ana faktör vardır:

1. İnsanlara bireysel yaklaşım
2. Stil - bir kişinin bireysel özelliklerini (romantik, dramatik, yaratıcı vb.) yansıtan bir resim
3. Bireysel moda stili

Görüntünün unsurları şunları içerir:

-saç. Anahtar bir rol oynar. Uzmanlar, bir kişinin saç stiline karakterini yansıttığını söylüyor. Siyasi arenada erkekler için uzun saçlara izin verilmez ve kellik istenmez. Sezar kelliğini gizlemek için defne çelengi taktı. Kadınlar için kısa saç tavsiye edilmez. Beyaz saç, erkekleri "saygın" göstermesine rağmen, kadınlar üzerinde tam tersi bir etkiye sahiptir.

-sima. İletişimde önemli bir faktördür. İnsan yüzü, önemli bir iletişim aracıdır çünkü kişi konuşurken onu kontrol edemez. Nietzsche, "İnsanlar ağızlarıyla rahatça yalan söyler, ama bükülmüş bir yüz aslında dürüsttür." Yüz yüze bir gülümseme açıklığın bir işareti olduğu için, liderin dinleyiciye hitap ederken gülümsemesi tavsiye edilir. Liderin imajında izlemek çok önemlidir. Brodechko, "Tüm hareketler periyodik ise, gözler her zaman konuşur," dedi. Sahibi ne kadar az konuşursa gözleri o kadar çok konuşur.

-görünüm. Gözlere dikkat etmek önemlidir, çünkü gözler kalbin aynasıdır. İnsanlara en doğru sinyalleri iletirler. Resmi toplantılarda bile, bu tür liderler birbirlerinin gözlerinin içine bakmakta isteksizdirler. Uzmanlar, çok sık göz kırpmanın isteksizliğin, biraz göz kırpmanın gerginlik ve donukluğun, kararlılığın, göz kırpmanın duygusal baskı ve güvensizliğin, dudakları sıkmanın bir denge belirtisi ve sık konuşmanın bir endişe ve güvensizlik belirtisi olduğuna inanıyor (İmamaliyeva, 2020: 240-241).

-konuşma. Kişisel bir görüntünün temel unsurudur ve giyim tarzıyla birlikte algılanır. Konuşma yeteneği, başkalarını etkilemede önemli bir araçtır. Retorik sadece hitabet sanatı değil, aynı zamanda sesin doğru yönetimi, doğru üslup, konuşmadaki yaratıcılık ve bedenin özelliklerinin (figür, boy, nefes vb.) Konuşmanın etkili ve ilgi çekici olması için akılda tutulması gereken bazı şeyler vardır:

- anahtar kelimeleri vurgulu ve tonlamalı olarak söyleyin;
- konuşma sırasında ses tonunu değiştirmek, bazen yüksek sesle bazen de yavaş konuşmak;
- konuşma kontrolü: önemli düşüncelerden sonra ara verin.

Jest bir bilgi kaynağıdır. Her kişinin dakikada 650-700 kelime, normal konuşma sırasında 150-160 kelime alma yeteneği vardır. Bu yüzden dinleyiciler jestlere, yüz ifadelerine, tonlamalara dikkat ederler. Bilginin içeriği sözcüklerle ifade edilir ve bu bilgilere karşı tutum jestlerle ifade edilir. Bir saat içinde Finler bir kez, İtalyanlar 80 kez, Fransızlar 120 kez, Meksikalılar 180 kez ve Ruslar 40 kez jest kullanır. En etkileyici dili konuşan Fransız ve Latin Amerikalılar iki eliyle hareket ediyor. Aynı jestin farklı milletlerde farklı anlamları vardır. Dolayısıyla Rusların başarısızlığı, Hırvatlar'da mutluluk demektir. Bulgaristan'da boyun eğmek "hayır" anlamına gelirken, Rusya'da tam tersi anlamına gelir. Bir kişinin sakın duruşu kendine olan güveni ifade eder.

Gösteri yaparken ellerinizi vücudunuza yakın tutmanız ve ellerinizi sıkarak dirseklerinizi 90 derece bükmeniz önemlidir. Görüşme sırasında taraflardan birinin el sıkışması, elini uzatarak eğilmesi bu konuda hakimiyet, elini kaldırdığında ise anlaşma demektir.

Doğru renk ve giyim tarzını seçmek lider üzerinde olumlu ve inandırıcı bir etkiye sahiptir. Doğru renk şemasını seçmek, liderin düşüncelerini ve arzularını başkalarına aktarmasını sağlar. Renklerin anlamını, giyim tarzı kadar doğru bilmek gerekir. Renk, psikolojik bir baskı biçimi olduğu için lider imajını oluştururken klasik giyim tarzı, koyu renkli takımlar ve açık renkli gömlekler tercih edilir (Davyborets, 2007).

Siyasi reklamcılığın ana bileşenlerinden biri renk seçimidir. Renklerin belirli tıbbi, fizyolojik ve psikolojik etkileri vardır.(Şepel, 2002:133-141):

- beyaz: saflığın bir sembolüdür. Mavi, kırmızı ve yeşil ile eşleştirilmesi tavsiye edilir;
- kırmızı: sıcak ve rahatsız edici, beyni, tehlikeyi ve yasağı uyarır
- bir semboldür, iş coşkusunun bir göstergesidir. Bu renk yüzeyi "küçültür" ve gerginlik yaratır. Duygusal insanlar kırmızıyı seçer;
- bordo: bu renk tamlığı ve dolgunluğu temsil eder;
- turuncu: dürtüseldir, nabızı hızlandırır, refah duygusu uyandırır ve gerçekçiliği ifade eder;
- sarı: beyni uyarır, dikkat çeker ve diğer renklerin aksine hafızada uzun süre kalır.Sarı ve turuncu, gülümseyen, dürtüsel, hayatı seven kişiler tarafından seçilir. Bu rengin parlaklığı zihinsel dengeyi bozar. Bu nedenle, bu rengin geniş yüzeylerde kullanılması tavsiye edilmez, bu durumda yeşil ile birleştirmek daha iyidir;
- sıcak sarı (yumurta sarısı rengi): dost canlısı, sıcak ve hoş;
- açık sarı (limon rengi): soğuk, "ekşi", önemsizlik ve renksizlik hissi uyandırır;
- golden: güç eğilimi ve kişinin üstünlüğünün gösterilmesi;
- yeşil: yatıştırır, ağrıyı giderir, yorgunluğu dengeler, tazelik ve doğallığı bünyesinde barındırır. Yetenekli ve dengeli insanlar yeşili seçer. Bu renk bir "sapma" hissi uyandırdığından, beyaz veya mavi kullanmak en iyisidir;
- açık yeşil: ortama serinlik verir;
- mavi: antiseptik, sinir ağrısında etkili;
- açık mavi: soğukluk ve çirkinlik hissi uyandırır;
- mavi: İç güç ve uyum yaratır. Bu rengin tazeliği ve kıvamı onu herhangi bir renkle birleşmeyi reddeder ve titreşimi azaltmaya yardımcı olur;
- pink: zayıflık, boşluk ve bazen donukluk hissi uyandırır;
- menekşe: kalbi, akciğerleri, kan damarlarını, dokuları etkiler,gücü artırır, duyguları dengeler.
- yeşil veya turkuaz ile uyum içinde yorucu ama aynı zamanda "itiyor".
- turkuaz: Bu rengin serinliği, kırmızı ile uyumlu olarak kullanın

yapmayı gerekli kılar. Bu durumda, etkisiz hale getirilir ve çoğu durumda uygundur;

-kahverengi: istikrar ve gerçekçi bir ruh hali uyandırır. Brown, hiçbir şeyi değiştirmek istemeyen muhafazakar insanlar tarafından seçilir. "Ağır" doğası gereği, bu rengi benzer renk tonları ve koyu mavi ile birleştirmek mümkündür;

-siyah: zarafetin bir sembolü.

Yüksek görgü kurallarına sahip olmak, liderin siyasetteki prestijini artırır.

Bilimsel literatür sapkın davranışı hüküm giymiş kişilerin olumsuz davranışı olarak tanımlar ve bu davranışın iki türünü ayırt eder:

1. İnsanın bir arada yaşamasının ahlaki geriliği
2. Sosyal patolojinin çeşitli şekillerde tezahürü

Bazen davranışsal gecikmeler olumlu olabilir. Bu tür davranışlar, bireyi eylemde iyi sonuçlar elde etmeye teşvik eder (kahramanlık, özveri, bilimsel keşif vb.). Normal olarak gelişmiş bir toplumda, nüfusun yüzde 70'inden fazlasında davranış bozukluğu yokken, yüzde 10-12'sinde negatif ve bazılarında pozitif sapma var. Sapkın davranış iki aşamadan geçer:

1. İlk gecikme. Bu aşamadaki davranış kültürel normlara uygundur. Olur, hatalar yapılır, tedavi tolere edilebilir.

2. İkinci gecikme. Birey, toplum ve grup tarafından kabul edilmeyen davranışlar sergiler. Sosyolog ve sapkın davranışın nedeni ve kaynağı hakkında psikologların farklı görüşleri var. Bazıları gecikmiş davranışın nedenini kalıtıma, bazıları insan fizyolojisine, bazıları da çevreye ve topluma bağlar. Bir kişinin sapkın davranışının nedeni çeşitli faktörlerle açıklanabilir:

- Bireyin sosyalleşme sürecinin ihlali. Sağlıklı bir ailede yetişmiş bir kişi sosyal normlara adil davranır. Başarısız bir ailede büyüyen bir kişi başkalarına karşı olumsuz bir tavır sergiler;

- normlar ve değerler arasındaki çelişki. Mutlu bir ailede yetişen bir kişi ile bir sosyal grup ve kurumun ideolojisi arasındaki çelişki, ailedeki ebeveynler ve çocuklar arasında bir çatışma yaratır;

- Ulusal fikrin zayıflığı. Önceki sapkın davranışın bu nedeni, toplumun eğitim yöntemi ile yeni eğitim sistemi arasındaki tutarsızlıktan kaynaklanmaktadır;

- toplumun normları ve değerleri ile bireyin çıkarları arasında çelişki;

-kişiliğin sosyal yabancılaşması. Gecikmiş davranış genellikle günlük yaşamdaki sorunlar, güvensizlik ve gerginlikten kaynaklanır.

İmaj, halkla ilişkilerde önemli bir rol oynar. Halkın güvenini kazanmak için önceden planlanmış ve yürütülmüş, planlı ve ikna edici bir etki aracıdır. Ana hedef, güveni sürdürmek, destek kazanmak ve davranış yoluyla insanları etkilemektir.

Halkla ilişkilerin amacı kamuoyunu oluşturmak, geliştirmek ve devam ettirmektir. Kamuoyunu bilgilendirmeye, kuruluşun ilgisini çeken bilgileri toplamaya ve analiz etmeye ve yönetimin doğru kararları almasına yardımcı olur. Propaganda, halkla ilişkiler sürecinin temelidir. İletişimi düzenlemek için bir dizi yöntem kullanılır:

- haber dağıtımı. Uzmanlar adaylar hakkında bir haber tarihi oluşturur. Bu bazen kendiliğinden olur;

-açık ve yüz yüze konuşmalar (bu tür konuşmalar adayı tanıtır);

- konunun analizi ve açıklaması;

-Bir olay programının geliştirilmesi;

- halkla ilişkiler bütçesinin hazırlanması;

- programın yürütülmesi;

-Halkla ilişkiler faaliyetlerinin değerlendirilmesi;

- Basılı materyallerin hazırlanması. Halkla ilişkiler uzmanları, izleyiciyi kasıtlı olarak etkilemek ve bunları izleyiciye veya halka ulaştırmak için basılı materyaller (kitapçıklar, makaleler, dergiler, yıllık raporlar, haber bültenleri, görsel-işitsel materyaller, vb.) Hazırlar;

-çeşitli özel önlemlerin uygulanması. Bu yöntem yaygın bir halkla ilişkiler yöntemidir;

-sponsorluk. Halkla bağlantı kurun ve kendi olumlu imajınızı oluşturun

Bir dizi halka açık etkinliğe katılmanın yanı sıra, belirli kuruluşlar bazen onları oluşturmak için onlara sponsor olur (Velikanov ve Rodkina, 2017).

Bu açıdan bakıldığında, imaj, siyasi alanın önemli bir yapısal bileşeni, siyasi aktörlerin önemli bir siyasi sermayesi ve artış mekanizmasıdır.

3. LİDERİN İMAJININ SİYASİ FAALİYET ÜZERİNDEKİ ETKİSİ

Bir liderin imajı, bilişsel imajının bir tezahürüdür. Görüntü, bir kişinin kendini ifade etmesi, görsel çekiciliğidir. Görüntüde belli bir karizma var. Doğuştan gelen karizmatik niteliklere ve insanları etkileme yeteneğine sahip başarılı bir lider olarak kabul edilir.

Amerika Birleşik Devletleri'nde yapılan bir ankete göre, seçmenlerin yüzde 70'i adayın imajına ve yüzde 7'si onun fikrine değer verdi. Batılı siyaset bilimcilere göre, bir siyasi liderin başarısının yüzde 7'si görüşlerine ve yüzde 55'i etkisine bağlıdır (Krivonosov, 2012:314).

Bir kamu liderinin imajı medya ve diğer yollarla oluşturulur. Fiziksel görünüm, bir kişi üzerinde ilk izlenimi yaratır. Antik Yunan'da bile lider heykelleri yapılırken, orijinalinden farklı olarak baş ve vücut büyüklüğüne özel önem verildi. Büyük kafa zihninin bir göstergesiydi ve büyük beden fiziksel gücün bir göstergesiydi. Antik Roma'da, yüz hatları orijinaldeki gibi verilirdi. Romalılar için, imparatorun görünümü değil, imparatorun erdemiydi.

Bir politikacının imajını şekillendirmek için kullanılan teknolojiler, ana parametrelerini (iletişim tarzı, standart ve standart dışı koşullarda davranış, krize tepki, görünüm, konuşma, el hareketleri, eklemlenme ve yüz ifadeleri) içerir. Görüntü oluşumunun belirli yönleri ve teknikleri vardır (el-kol-kol hareketlerini ayarlama tekniği, kas reaksiyonları, yüz oluşturma-görünümü düzeltme tekniği, yüz ifadeleri vb.).

"Kolları açık", "ceketi açık", "ceketi çek" gibi jestler açıklık, alını silme, yüzü ellerle örtme, düzensiz hareketler kapalılık belirtisidir. Kulakların ve boynun kaşınması, koklamak, göz kapaklarını indirmek, çıkışa bakmak, gözlükleri çıkarmak ve bir kenara koymak konuşmanın bitmesinin işaretleridir (Potemkin, 2006:9-10).

Görgü kuralları dinamik bir süreçtir, içeriği sürekli değişmekte ve yasalar temelinde şekillenmektedir, bu nedenle bunları yaşam boyunca incelemek gerekir:

- Lider zamanı kontrol etmelidir. Her zaman meşgul bir lider kitleler tarafından istenmez;
- Kıyafet ve tarzına dikkat etmeli, ciddi ve klasik kıyafetlerle toplantılara gitmelidir. Giyim, bir politikacının zevkini ve güvenilirliğini yansıtır.
- Konuşma tarzı, lider hakkındaki görüşü etkileyen faktörlerden biridir. Bu tavırlara dayanarak liderin eylemleri ve sözleri analiz edilebilir.

Duygular, imaj oluşumunda önemli rol oynar. Olumsuz duygular (saldırganlık, öfke, kötülük, sinirlilik vb.) Nefrete dönüşerek liderin performansını olumsuz etkiler ve bunun sonucunda seçmen desteğini alamaz.

Olumlu bir imaj oluşturmak seçmenleri etkilemenin en etkili yoludur. Böyle bir imaj, nezaket, samimiyet ve inisiyatif gibi nitelikleri içerir.

Konuşmanın şiddeti, liderin gücünün ve enerjisinin bir göstergesidir. Bir lider için konuşma hızı kabul edilemez çünkü heyecan ve güvensizliği ifade eder. Uyumun önemine değinen Fast, "John F. Kennedy'nin özel bir karizması vardı. Ne söylerse söylesin, tavırları ve jestleri tüm izleyiciyi büyüledi. Kennedy uzun değildi, ama uzun görünecek kadar uzundu. K. Kennedy (1961-1963), devletin tüm yönetim mekanizmasını elinde yoğunlaştırdı, ekonomik büyümenin teşvik edilmesi, ülkedeki istihdamın düzenlenmesi için sosyo-ekonomik programın temelini oluşturdu. Benzer bir yöntem R. Nixon tarafından kullanıldı. Vücut dilinin seyirci üzerindeki etkisinin çok iyi farkındaydılar. 1971 yılında Nixon döneminde (1969-1974) yeni ekonomi politikalarına geçiş nedeniyle ücret artışları yasaklandı ve girişimciler için bir dizi vergi getirildi. Daha sonra, fiyatların ve ücretlerin dondurulması, bunların kontrolünün uygulanmasıyla değiştirildi. (Cafarova 2000:16-17).Örneğin, Clinton toplantılarını açık alanlarda, kalabalık restoranlarda, talk show'larda yaptı. Halka yakınlığı Bush'un kazanmasına yardımcı oldu. 1992 başkanlık

seçim kampanyası, ekonomik toparlanma, sağlık ve eğitim için endişe, ulaşım, iletişim araçları için sermaye yatırımlarının artması sloganları altında gerçekleşti. Bu Clinton Zaferini sağladı.

İnsanlar her zaman başarılı bir liderin ilgisini çeker. Bir liderin başarısının temeli, çevresi veya ekibidir. Örneğin, Roosevelt'in ekibinin üyeleri yüksek yerlerden davet aldı, ancak onu sonuna kadar desteklediler.

Bir adayın imajı esas olarak çevresindekilerin yardımıyla oluşur ve siyasi bir figürün imajında herhangi bir kısıtlama yoktur. Öğrencilerin seçim kampanyasına dahil edilmesi, adayın kendi eksikliklerinin giderilmesi kadar önemlidir.

Bir siyasi liderin performansında önemli bir faktör olan benlik saygısı iç ve dış politikayı harekete geçirir. Bu tür liderler, rakiplerinin gücünü doğru bir şekilde değerlendirme yeteneğine sahiptir.

Lider imajının oluşumu belirli aşamaları içerir:

1. Bir politikacı ile bireysel çalışma aşaması. Bu durumda, politikacının önemli gördüğü bireysel nitelikler vurgulanır.
2. Siyasi lideri iyi tanıyan uzmanlar çalışmaya başlar ve liderin önemli özelliklerini not eder.
3. Seçmenlerin aday hakkındaki görüşleri araştırılır ve anketler, siyasetçinin kitleler tarafından takdir edilen özelliklerini ortaya çıkarır.
4. Sonuçların uzmanlar tarafından tartışılması ve değerlendirilmesi. Eleştirilen özelliklere daha fazla dikkat edilir ve bunların azaltılmasına yönelik girişimlerde bulunulur.

Görüntünün başarısı belirli faktörlere bağlıdır:

- Kitlelerle iletişim kurma yeteneği. Politikacı, bu iletişim biçimi aracılığıyla düşüncelerini ve duygularını kamuoyuna aktarır ve kendi imajını oluşturur;
- "I" imajını oluşturmak için. Bir politikacının kitleleri kendine çeken özelliklerini oluşturmak için (Bozadzhiev, 2009: 49);
- taraftar sayısında ani artış. Bu amaçla psikolojik baskı ve oyunculuk becerilerini kullanmak;
- vücut dilinin doğru kullanımı (jestler, yüz ifadeleri, konuşma, duruş);
- duygusallık, kırılganlık, samimiyet gibi önemli özelliklere dikkat etmek ve göstermek;
- Akıllı, parlak, ilginç görünmek;
- çeşitli aforizmalar, akılda kalıcı sloganlar kullanmak;
- liderin önemli ve önemli özelliklerini vurgulamak;
- politikacıları, seçmenleriyle görüşürken daha fazla gülümsemeye teşvik etmek;
- karşı tarafın gözlerine dikkatlice ve nazikçe bakmak;
- özgüven imajını yaratın;
- seçmeni tehlikeye atmamak için alternatif seçenekler kullanmak, "hayır" kelimesini kullanmamak;
- kontrol duyguları.

4.SONUÇ

Olumlu bir imaj, insanları etkilemenin etkili bir yoludur. Bir görüntü oluştururken dikkate alınması gereken belirli hususlar vardır:

- insanlara, stile ve bireysel moda tarzına bireysel yaklaşım
- görünümü iç dünyaya göre ayarlayın;
- kelimelerle çalışma imkanı;

- belirli yön ve teknikleri etkin bir şekilde kullanmak.

Bir liderin imajının başarısı belirli faktörlere bağlıdır:

- halkla iletişim kurma yeteneği;
- çekici özelliklere sahip olmak;
- görüntü öğelerinin doğru kullanımı;
- halka açık etkinliklere katılmak ve bu etkinliklere sponsor olmak;
- olumlu kamuoyu oluşturmak ve geliştirmek.

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Corporate Governance: A Basic Internal Audit Tool

Velentzas John¹

Broni Georgia²

Kartalis Nick³

Skalidi Charis⁴

Panou George⁵

Kiriakoulis George⁶

¹Professor, University of Western Macedonia, Greece, ivelentzas@uowm.gr

²Ass. Professor, University of Western Macedonia, Greece, gbroni@uowm.gr

³Professor, University of Western Macedonia, Greece, kartalisdn@gmail.com.

⁴Lawyer, PHD, Greece, skalidis@otenet.gr.

⁵Ass. Professor, University of Western Macedonia, Greece, georgpanou@hotmail.com

⁶Electronic engineer, University of Western Macedonia, Greece, kiriakoulisgeorgios@gmail.com.

I. Concept, objective and functioning of Corporate Governance

The concept of Corporate Governance has invaded everyday business life (J. Colley / J. Doyle / G. Logan / W. Stettinius, 2004) and is a factum (Velentzas / Kartalis / Broni, 2017).

Corporate Governance is the set of rules that characterizes the relationships of shareholders, managers and all those who exercise influence in the operation of the company, such as employees, suppliers, customers, society as a whole (Th. Clarke, 2004).

Corporate Governance's goal is to maximize the value and profit of a business, ensuring the well-being of its members and shareholders and contributing to its growth (Th. Clarke, 2004); J. Colley / J. Doyle / G. Logan / W. Stettinius, 2004).

In particular, corporate governance is a system of automatic regulation of relations between the executives of a company (J. Heath, 2006:533), i.e. shareholders and other stakeholders (K. E. Goodpaster, 1991:53), in order to exploit its productive resources in the interest (R. E. Freeman, 1984; R. E. Freeman / W. M. Evan, 1990:337).

It is also the basic structure, the core, within which the means of achieving the goals of the business are determined (C. J. Crawford, 2007). Essential corporate governance strengthens and inspires management for effective leadership (G. Broni, 2009:381-382) and at the same time encourages the use of resources more methodically and effectively (A. Marcoux, 2003:1.).

The principles on which it is based are transparency, responsibility, impartiality, honesty and reliability, while the validity of these principles is judged by those who are able to apply them (E. Perakis, 2000:389; Chr. Feltus / M. Petit / Fr. Vernadat, 2009).

Broader economic relationships are only one part of the corporate governance study. Because, at the same time, it is characterized by its legal, regulatory and institutional environment (G. G. Sollars, 2002:351). Compliance with current legislation is a necessary condition but in no way is it a sufficient reason for any business activity to succeed (R. Solomon, 1991:354). The capital markets and investors are looking for a system of governance (Velentzas / Kartalis / Broni, 2017), the principles and procedures of which will not only include obligations (Velentzas / Broni, 2017) but will also be voluntary commitments that the company will implement (Velentzas, 2021, § 70).

II. Internal control

Internal control is one of the basic concepts that continue the corporate governance system, in the context of which the internal processes of a company are evaluated and recorded and at the same time

weaknesses and deviations of the whole are pointed out (Velentzas / Kartalis / Broni, 2017; I. L. Filos, 2003:52). The purpose of internal control is the development and advisory support of corporate culture (A. Grief, 1994:912; L. Hoecklin, 1995) among company executives by adapting the company to the appropriate institutional framework (I. Maitland, 1994:445). It is a mechanism for monitoring the principles of corporate governance, which leads to the protection and safeguarding of the interests of the shareholders of a company (M. Becht / P. Bolton / A. Röell, 2002).

Internal control extends to a wider range of accounting and financial operations of a company and touches on all its activities (M. Becht / P. Bolton / A. Röell, 2002).

In the modern phase of economic development, business events, which are always compatible with the terms of the renewal and the accounting variables, must be communicated and ensure the highest possible level in a business while complying with all the conditions and requirements of transparency (J. Heath, 2006:533).

The effective assimilation of "ethical" behavior in business requires primarily commitment and loyalty to corporate governance (F. H. Easterbrook / D. R. Fischel, 1996). In a dynamic system based on "ethical" behavior, the company must adapt its structure, selection and training procedures as well as internal control procedures (G. G. Sollars, 2002:351). A prerequisite for these changes to occur is the existence of excellent management skills and at the same time the ability to support the culture of a company (A. Grief, 1994:912, L. Hoecklin, 1995). Internal auditors operate in an environment that is constantly evolving with features from the current financial crisis and financial scandals, a fact that sensitizes society morally (Velentzas J. / Kartalis N. / Broni G. / Kyriakoulis G. / Avramopoulos E. / Lazaridis B., 2020).

There is an urgent need for internal auditors to adopt ethical standards in order to carry out their duties ((M. Becht / P. Bolton / A. Röell, 2002), included (Velentzas / Kartalis / Broni, 2017:22):

- International Standards

- The Code of Ethics [The code of conduct (or code of ethics) is a written disclosure of the ethical basis on which the company operates. It gives a framework of operation for the administration and a visible basis of its rules of conduct. Codes are the inviolable rules and moral values with which the business operates. Moreover, they are an opportunity and starting point for discussions on the ethical issues that arise every day. They also contribute to the creation of a climate of mutual trust inside and outside the company. Ethical codes can indicate corporate policies, organizational schemes, company mission statements. The language may make particular reference to legislative texts or values resulting in a compliant code or a merit code respectively. Particular reference should be made to linking the legal part with the merit and behaviour of employees in parallel with management practices. A compliant code with particular emphasis on legal parameters is not exactly what we are looking for based on definitions of corporate responsibility. The merit code is the one that includes the company's voluntary commitments. Also, a compliant code is not capable of drastically changing a company's culture more than existing legislation can. What is necessary is for the code to be able to shape and support appropriate corporate structures and culture towards corporate social responsibility. This implies that the code should refer to corporate processes giving room for educational actions and participation of employees/executives (W. Miller, 2004)].

- Consulting Instructions

Standard 2130 and Advisory Directive 2130-1 refer to the role of Internal Audit and Internal Auditor in the Ethical Culture of the company (S. J. Harrington / T. Guimaraes, 2005:39, J. P. Kotter / J. L. Heskett, 1992, M. H. Onken, 1999:231). The operation of the Internal Audit must evaluate the design of a business and implement effective programs and activities that are consistent with the system of ethical values.

In particular:

The issue of corporate governance is internationally relevant and concerns all stakeholders of a company, major shareholders, small shareholders, board of directors, senior executives, employees,

investors, creditors and generally those who have a legal interest in the operation of the company, i.e. stakeholders (Velentzas / Kartalis / Broni, 2017).

The relationship of corporate governance with internal control is important and direct, and therefore a brief reference to the meaning of the former and its relationship with the latter is useful. The importance of the issue is evident through the attraction of the interest of the state, which, with legislative texts, now regulates the issues of corporate governance both in Greece and abroad.

In the USA, the "Sarbanes - Oxley Act" regulates corporate governance issues. In addition, the number of Committees set up in foreign countries for corporate governance is increasing [Examples include the Treadway Commission in the USA (1987), Cadbury Committee in the United Kingdom (1992), Vionot Report in Paris (1995), Peters Report in the Netherlands (1997), and the Blue Ribbon Committee in the USA (1999), Higgs Report and Smith Committee in the United Kingdom (2003). M. Mangena, / R. Pike, 2005:327-349]

In Greece, in 2002, Law 3016/2002 and recently Law 4706/2020, which applies to public limited companies that list or have listed their shares or other securities on a regulated market.

The corporate governance system can be simply defined as the system by which companies are monitored and controlled, or more complexly as the set of institutional and structural mechanisms, and the respective decision-making, intervention and control rights, which serve to resolve conflicts of interest. among the factors, which are involved in the corporate activity and determine how important decisions are made at the company level, as well as what decisions are made.

The purpose of corporate governance is to make full use of all the productive resources of a company to achieve its goals.

The principles on which corporate governance is based are transparency, accountability, impartiality, honesty, and reliability. Corporate governance is part of a broader economic framework in which the business operates and depends on the legal, regulatory, and institutional environment (Velentzas J. / Kartalis N. / Broni G. / Kyriakoulis G. / Avramopoulos E. / Lazaridis B., 2020).

The legislation governing the internal governance of companies is quite strict and more specifically for companies listed on a regulated financial market.

More generally, corporate governance seems to cover a wide range of issues. Mainly, however, it is related to the problem of representation, i.e. the separation of ownership and control and the problems that this separation causes to the shareholders (K. Mekos, 2003:9)

Internal control is one of the main concepts on which the corporate governance system is based as it evaluates and records the internal processes in practice, points out weaknesses and deviations of the system, provides advice and proposes adjustments.

The purpose of internal control is its contribution to the development and consolidation of the corporate culture between the departments and the executives of the company and its adaptation to the current legal framework. In essence, it oversees the application of corporate governance principles, helping to protect the business and safeguard its interests. Internal control ensures the smooth operation of the business and extends beyond accounting and financial operations covering the entire breadth of the business since it concerns all its activities.

International Standards on Auditing recognize the close link between corporate governance and internal audit practices, demonstrating that corporate governance-related tasks are fundamental to the core practices and performance of internal audit operations.

According to the standards, the internal audit should evaluate the design, implementation and effectiveness of the objectives related to the ethics, programs and activities of the company.

In addition, internal control must always (Velentzas J. / Kartalis N. / Broni G. / Kyriakoulis G. / Avramopoulos E. / Lazaridis B., 2020):

1. promote appropriate codes of ethics and values within the company,

2. ensure the efficient performance of the company's management and
3. transmit risk and control information to the audit committee, the board of directors, the management and the other interested parties.

The services of internal control are valuable for the Board. and address. Why, they provide an independent assessment of the effectiveness of internal insurance mechanisms (L. Steinhthorsdottir, 2004). The management needs the continuous monitoring of the internal insurance mechanisms, in order to be able to take corrective measures, through the timely and valid information for possible irregularities or weaknesses.

Therefore, the BoD entrusts essentially internal control with at least part of the oversight of the detailed design and operation of the control system and some of the monitoring procedures. Then, the internal audit department reports to the Board. and the audit committee the results of his work and assists the members of the Board. in the performance of corporate governance tasks related to reporting on control mechanisms and risk management of the company.

In addition, the internal control function provides support to executives in monitoring and implementing the internal control frameworks of the code of conduct and other characteristics of corporate governance. Internal control helps ensure compliance with the requirements of corporate governance and adds value to the business by helping to achieve the goals of control mechanisms.

As the assessment of the company's internal safeguards increasingly relies on potential risk, the role of internal control has expanded from a focus on compliance to a risk-based coverage of efficiency and effectiveness.

In the ever-changing environment in which today's businesses operate, the operation of internal control faces significant challenges.

Internal control is no longer limited to the traditional role of assessing insurance mechanisms and protecting assets but is increasingly involved in planning future processes and planning.

As for the relationship between corporate governance and internal control, it appears to be both direct and indirect. This is evident from both the international regulatory framework and the domestic one, which was shaped and developed in response to the dictates of global requirements.

More specifically, both Law 3016/2003 and recently Law 4706/2020 show the direct relationship between the 2 systems, as according to this law, the internal control system and therefore the internal control are included in the corporate governance (Velentzas / Kartalis / Broni, 2017).

The direct relationship is also practically existing, as if the internal control system is adequate and effective, the application of corporate governance rules becomes easier.

The relationship between the 2 systems is also indirect, if it is accepted that corporate governance is related to parameters related to the effectiveness of the company, its share price, the risks faced by the company and ethics, issues related to the system internal control.

Regarding its relationship with corporate governance and the internal control system, it is stated that (I. L. Filos, 2003:52).

- Corporate value increases when companies establish an internal audit committee and / or executive remuneration committee.
- The corporate value decreases when top executives participate in the internal control and / or remuneration committees of managers.
- The corporate value increases as the percentage of participation in the board of non-executive members increases, beyond a certain limit.

In general, in the context of good corporate governance, special emphasis is given to the control exercised at the management level and is significantly assisted by the internal audit unit, which is generally perceived as the main body that controls the legality and operation of the company (Sp. Mouzoulas, 2003:595)

According to Greek law, the internal audit must report to the board of directors of the company cases of conflict of private interests of the members of the Board. or the executives of the company with the interests of the company, which he ascertains during the exercise of his duties. This obligation constitutes an extension of another provision of the law, which stipulates that the members of the Board of Directors and every third party to whom responsibilities have been assigned, must timely disclose to the other members of the Board. their own interests, which may arise from transactions of the company that fall under their duties, as well as any other conflict of interests with those of the company or related companies that arises during the performance of their duties.

The growth of companies and the evolution of technology lead companies to apply modern methods such as corporate governance, corporate social responsibility, hiring chartered accountants and their operation in accordance with International Accounting Standards to have control and results. However, the company needs to operate according to the rules of business ethics and ethics in order to have a competitive advantage (Velentzas / Broni, 2017) in a globalized and highly competitive environment (Kotsiris, 2003:21).

Healthy corporate governance requires the existence within the Board of Directors, specialized committees that deal with specific areas of activity and promote the issues of the company in accordance with good and effective practices. The audit committee is also considered as such. This is an advisory committee, with increased powers and responsibilities. It is established by a decision of the Board. and consists of senior executives. This committee is, like internal control, an extension of the administration (M. Mangena / R. Pike / J. Li, 2010:327-349)

The role of the audit committee is important, because it aims to create the necessary distance between the internal auditors and the directors of the company they audit. In order to perform its role successfully, the audit committee must be composed primarily of non-executive members.

This practice was first implemented by the USA, requiring listed companies to have an independent audit committee, with a majority of non-executive executives.

The same example was followed by Great Britain, as the Cadbury Commission for Corporate Governance, among the proposals introduced in its report, proposed the establishment of the audit committee, by non-executive, independent directors, and periodic rotation of the members of the D. Σ. participating in it, in order to ensure its independence to an even greater degree (Velentzas / Kartalis / Broni, 2017).

In general, the formation of control committees and the Board. of a company with non-executive members, improves the role of the Board. in decision-making, broadens the horizons of the latter's strategies outside the established framework, monitors and controls the work of the CEO and other executives, helps to investigate sensitive financial issues and secures the interests of the company and shareholders, contributing to the conflicts of interest between senior executives and shareholders regarding the remuneration of the former, acquisitions and investment policies (K. H. S. Pickett, 2010:106)

The role of the audit committee is considered particularly important for the operation of the internal audit, as it has the ability in general:

- Assist in coordinating the efforts of internal and external auditors. Also, regarding the external audit, the audit committee meets with the external auditors, discusses their findings, including fraud, illegal acts, significant deficiencies in the internal audit system that the latter have identified during the audit (W. R. Kinney, S, 2000:83-90).
- Evaluate the annual work of the internal audit, examine its annual audit program and its reports.
- To approve the operating regulations of the internal audit.
- To meet in person with the head of the internal inspection unit.

In particular, the audit committee has the following responsibilities:

- Periodically monitors and evaluates the adequacy of the organizational structure of the company and the internal control system, based on the findings of internal and external auditors, identifies weaknesses and proposes solutions.
- Regularly and formally examines the procedures for the preparation of the financial statements, and the financial data that appear in the management statements and are presented to the shareholders of the company.
- Assists the work of external auditors for their access to all the information required and solves problems encountered by the latter during the performance of their work.
- Responsible for the appointment of auditors, as well as for their remuneration.
- Responsible for the establishment of regulations for the operation and organization of procedures and the implementation of management decisions,
- Supervises the internal inspection unit, discusses with it on a regular basis about its work and provides it with the appropriate conditions to facilitate its work.
- Collaborates with the above unit to formulate the annual audit program,
- Bears the ultimate responsibility for the findings of the internal audits,
- Ensures the participation of the head of the internal audit unit in discussions of the administration on vital issues of internal control.

III. Ethical Principles of Governance: Comprehensive Code of Business Standards

Eight Ethical Governance Principles are proposed (L. Paine / R. Deshpandé / J. Margolis / K. E. Bettcher, 2005)

These Ethical Governance Principles called the Global Business Standards Codex (GBS Codex)

Indicatively these principles according to the authors of the article are:

1. The principle of Faith.
2. The principle of Property.
3. The principle of Reliability.
4. The principle of Transparency.
5. The principle of Dignity.
6. The principle of Justice.
7. The principle of Citizenship.
8. The principle of Response.

IV. The Function of Internal Audit as a Defender of Ethics

Internal Auditors have an active role to play in promoting ethical culture within the business. They possess a high level of integrity within the company and for this reason become effective defenders of ethical conduct (M. Becht / P. Bolton / A. Röell, 2002).

V. Assessment of the ethical climate of the company

Internal auditors must, at regular intervals, evaluate the business climate in terms of ethics as well as the effectiveness of strategic and management methods, in order to ensure the desired level of legal and ethical status.

Internal auditors must evaluate:

- a. The official Code of Conduct, which must be clear and understandable (Minimizing gray areas)
- b. Frequent notifications and recommendations regarding the ethical behavior of the business leadership team.
- c. Explicit strategies for supporting and shaping the ethical culture by utilizing information programs and business renewal.
- d. Regular statements from staff about the ethical conduct requirements they must have when handling business matters.
- e. Clear accountability to ensure that ethical consequences are assessed, and allegations of unethical conduct are examined on a case-by-case basis.
- f. Regular reviews and reporting of formal and informal procedures, which could create pressures and prejudices with the consequent undermining of ethical culture (E. G. Flamholtz, 2001 (3):268).

It has been pointed out that many companies, while having codes of ethics, have nevertheless been involved in unethical activities such as e.g. in the case of Tyco, Enron, Adelphia, etc.

It has been argued that while many company employees were aware of the illegal activities of certain senior executives, they never realized that the managers of these companies had adopted or promoted ethical policies (R. P. Harris, 2004, 16 (6):556, L. Hoecklin, 1995)

In the current phase of economic development, the most important ethical issues facing companies are related to:

- Conflict of interests
- Scam
- Prejudice (Especially in the US)

A company that implements and promotes business ethics policies:

- It has the wide acceptance of its customers and investors.
- Creates a strong corporate governance environment.
- It is treated positively by the supervisory authorities.
- Enjoys the confidence of the financial system.

Modern business has gained great power and because it exercises power and control, it must apply responsibly and ethically the rules of corporate governance, corporate social responsibility and at the same time establish a complete system of internal control (V. K. Sapovadia, 2007). The existence of sincere self-commitment of the company in the direction of the application of rules of business ethics is indicated (H. O. Skau, 1992). Transparency, honesty and credibility are the demands of a time of widespread suspicion, economic crisis and the erosion of moral values (G. Broni, 2009:382-383). Internal auditors with the professionalism that distinguishes them, are helpers and supporters in the management of companies (private and public) promoting business ethics and trying to form a unified corporate culture (A. Shleifer / R. W. Vishny, 1997, 52 (2):737.

VI. Corporate governance and the responsibility of the company and its management towards the shareholders

The management models of S.A. and the distribution of powers between the members of the management as well as between management and shareholders, which are the main aspect of corporate governance are governed by 2 systems: the one-tier, consisting of the management of the company through the Board of Directors. and the two-tier binary or two-tier, consisting of the management of the company through 2 bodies, the "executive management" and the "supervisory board". The first system is mandatory in Greece and is the norm in the USA, the United Kingdom and

many European countries. The second system is mandatory in the Federal Republic of Germany and optionally in France (Velentzas, 2019:132).

The corporate governance legal framework has led to a new perception of the responsibility of companies and their managements and their attitude towards shareholders.

With this legal framework, specific provisions are created for the organization of the company, its structure and the composition of its boards and committees.

a. The Jaap Winter Commission's study to the European Commission on the reform of the commercial regulatory framework in Europe emphasizes "corporate governance" as a system that focuses on its business components, which determines the internal relations of the participants in the company and complies with existing market practices and market structures in the Member States.

b. The OECD is an example of developing the concept of this system, which is defined as a framework for delimiting the company's objectives and recording its performance.

c. The World Bank states that the goal of corporate governance is to promote corporate fairness, impartiality, transparency and accountability. The Board as a governing body, it makes decisions and controls the activities of the company, occupying a central position in the corporate governance system. The members of the Board exercise power independently, aiming solely at the interests of the business and the shareholder.

A basic condition for the validity of the above parameters is that everything is directed to the benefit of the company, which a priori is considered identical to the interests of the company's shareholders [(M. Friedman, 1970). Milton Friedman considers the ethics and responsibility of the company towards society pointless. He supports his view with the following arguments: (a) Organisations are legal persons and as such have only legal obligations. Ethical obligations are not legal obligations and therefore companies cannot have moral obligations. (b) Management is the agent of the shareholders who are the trustees. Management therefore has an obligation to promote and protect the interests of shareholders. (c) Companies have the sole purpose of maximising the value of shareholders' capital by carefully using the resources available within the framework of the Law]. But maximizing the benefit of a shareholder of a business is not always consistent with maximizing the benefit of the business itself, i.e. the benefit of the business may harm the shareholder or vice versa (Velentzas J. / Broni G., 2010).

Indeed, this benefit can take many forms, economic, legal, social or even moral (G. Broni, 2009:382-383). Thus, the concept of business benefit could be defined as a choice of management to the detriment of employees, the environment, its customers or the society in which the business operates. The Board he would be able to make a decision that otherwise, if it were for himself or his own business, he probably would not have made (R. Baumhart, 1961:6-9, R. Baumhart, 1963). Thus, e.g. The decision to close a production unit in an area with high labor costs and to relocate it to another area, even abroad at a lower cost, leaves many workers exposed to unemployment as an option. This decision of the administration does not contradict the current legal framework but is examined for its correctness on an ethical level. This option leads the company to save resources and creates a long-term benefit to the shareholder. Certainly, questions arise as to whether this shareholder is morally satisfied when he finds that these choices, although legitimate, create a social problem and at the same time check which form of administration is the one to blame and morally burden the exacerbation of the problem.

The values that perpetuate the corporate governance system are studied on the basis of the existence of a subjective judgment of ethics and justice in the life of the company (M. Becht / P. Bolton / A. Röell, 2002) The internal regulations, the decisions of the administration are internalizations and models of individual expression of the right and the fair (F. H. Easterbrook / D. R. Fischel, 1996) The concept of prohibition does not define the opposite of complete freedom of action and the subjective judgment of the administration to make a decision does not allow the choice of breaking the law in the name of the predominance of the interests of the company. (R. La Porta / F. Lopez-De-Silanes / A. Shleifer, 1999, 54:471)

Managers must not only maximize the value of the business and the interest of the shareholders (M. Friedman, 1970) but are also obliged to make their decisions in a way that is consistent with their ethical orientation (R. Baumhart, 1961:6-9). The creative director must make the best possible decision for his company, defending the interests of the shareholders and at the same time judging the impact of each of his actions from the ethical point of view towards the shareholder and towards any other (Velentzas, 2019:135-140)

A strategic plan needs to be developed to ensure balance within companies (D. G. Arnold / N. E. Bowie, 2003:221-242). Thus, e.g. The social responsibility reports apply to the management of human resources, health and safety at work and are directly adapted to the logic of restructuring of the economies taking place in the EU (I. Erturk / J. Froud / S. Johal / K. Williams, 2004:677).

A no less important package of actions towards the more efficient operation of the administration is the implementation of corporate governance, giving responsibilities to the bodies that compose it (audit committee, remuneration committee, Board of Directors, independent members) (A. Murray, 2007). The shareholders of the company, e.g. require the leader of the management to be decisively involved in the formulation of the strategy and in the planning of the business. Responsible consultants and qualified management are involved in a process of identifying key issues that will determine the future of the business (Th. Clarke (Ed.), 2004). The independent members of the Board participate in the proceedings from the beginning and are in open dialogue with the administration.

The Board is a cooperative in the design of procedures and therefore usually has less resistance to the proposals of its members (J. R. Boatright, 1994:393). The direct involvement of shareholders with dynamism in decision-making and with determination in practice is an element of positive signaling (R. E. Freeman, 1984; R. E. Freeman / M. E. William, 1990:337). In general, the cooperation and commitment of all leads to better information about the company's finances, business plans and the environment of its competitors (I. Erturk / J. Froud / S. Johal / K. Williams, 2004:677.)

The number of members of a Board is proportional to the degree of their coherence within a business. In this way, it represents a wide range of experiences, communication and decision making for the good of the business. There is a boundary line between a member of the Board. contributing ideas for corporate strategy and one trying to run the business. Consultants must approve the corporate strategy and evaluate the results. In the direction of seeking the interest of the company and the shareholder and evaluating the results of the design, the brake seems to be the human factor, personal characteristics, arrogance, ambitions, misjudgments of managers (A. Shleifer / R. W. Vishny, 1997:737). A final solution in the scheme is the annual review of the work of the Board, as this will lead to fruitful discussion and the contribution of ideas for the improvement and implementation of the company's strategies (Th. Clarke (Ed.), 2004).

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Possible Solutions In Support Of Succession And Business Transfer In The Regions

Engineer-Manager Velizar Petrov¹

¹Regional Development Agency with Business Support Centre for Small and Medium-sized Enterprises

Abstract: After the creation and growth of a business, transfer is the third crucial phase in its life cycle. Business transfers/successions are standard in the business life cycle as well as in the entrepreneur's life cycle. Succession is a process that may extend from three to six years, or longer depending on entrepreneur's age and on the successor's age. This happens once in a lifetime and that is why it is extremely important to do it in an optimal way with minimal shocks and losses. Therefore, this process must be supported by optimal measures not only at the company but also at the regional level. The aim was to explore possible solutions for support from the regions of Europe. The methods for research from the office and exchange and collection of good practices of organizations supporting the business were used. As a result, we created a collection of good practices and possible solutions to be transferred to Bulgaria. An action plan has been set up to change strategic documents at national level. The changes were included in the documents for the next planning period. High-value results were achieved at the national level. In conclusion - the transfer and inheritance of business are a less risky alternative for starting a business and a prerequisite for a sustainable business ecosystem.

Keywords: business succession, family companies, management solutions

INTRODUCTION

After the creation and growth of a business, transfer is the third crucial phase in its life cycle. Business transfers / succession are standard in both life cycle of the business and life cycle of the entrepreneur. Inheritance/succession is a process that can last from three to six years or more, depending on the age of the entrepreneur and the age of the heir/successor.

Why is business transfer / succession important A successful business transfer has an immediate positive impact on the national and EU economies. This happens once in a lifetime and that is why it is extremely important to do it in an optimal way with minimal disruption and losses, therefore this process must be supported by optimal measures not only to companies but also at the regional level. Our aim was to explore possible solutions to support business transfer and succession in the regions of Europe. The methods for research from the office and exchange and collection of good practices of business support organizations were used. As a result, we have created a collection of good practices and possible solutions to be transferred to Bulgaria.

What is the problem? Planning of heritage as a topic is at the centre of attention of the private sector more than 20 years in countries with long-standing democracies, but in Bulgaria, as well as in some post-socialist countries, this process was interrupted and now the country is in a period in which the time has come to make the first transfer of business from the owners-creators of business in the beginning of democracy, and their direct successors/heirs. The main problem is the broken tradition and the lack of experience and legislative framework for this. On the other hand, we are in a great position to take advantage of other people's experience and good practices.

One of the main reasons why succession planning is so important is that because key employees retire or leave for other reasons, they bring with them practical knowledge of how to do their job, as well as institutional knowledge of the company. the organization.

Succession planning is a critical factor in a company's long-term success. If a key CEO resigns or if an unforeseen event removes senior management from their role, we need to be confident that the business will continue. In general, transfers of family businesses are often challenging and in some cases do not occur as planned as only 30% of family businesses survive in the second generation and many fail soon after the transfer, 12% survive in the third, and only about 3% work in the fourth generation and beyond. With the aging of the population in many countries, the volume of business transfers is expected to increase sharply.

Whether changes are planned or not, if there is no effective strategy for succession/transfer, business continuity can be compromised.

What are the current solutions / research of the problem at the moment? So far, the main attention is paid to the study of the process of transfer / succession of business at the company level, much less at above company / regional level, and at the level of policies and strategic documents - such research is almost absent.

What are the best solutions? There are no universal solutions. Each one should be adapted to the specifics of the environment.

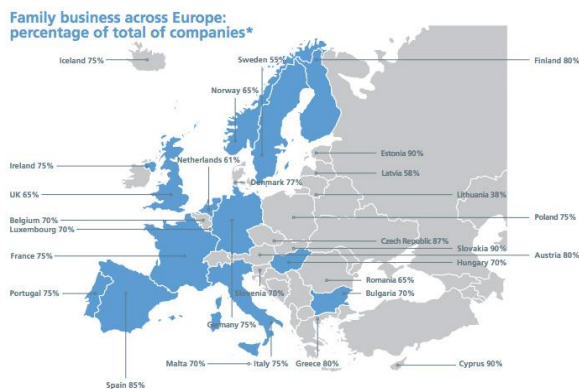
It is generally accepted that family involvement in business makes the family business unique, but the literature continues to encounter difficulties in defining the family business. This also creates difficulties in creating appropriate policies and strategic documents addressing this group.

What have we achieved? Based on the good practices from countries outside Bulgaria, we have selected and adapted three main tools to be implemented in our country. They were approved by the Ministry of Economy and will be tested in Bulgaria within a few years.

POSSIBLE SOLUTIONS

Small and medium-sized enterprises are an extremely diverse category, which means that special efforts are needed to properly cover the various subgroups and especially small family and traditional enterprises. Many of the world's largest companies are also family-owned. The European Commission encourages the support of small family and traditional businesses, as they are a key element in setting up new activities and generating income in areas with poor resources. They bring added value to the regional development process, especially in less developed regions, as they have deep roots in the local economy, where they invest and contribute to maintaining of employment.. The importance of watching in the long run is laid down from generation to generation and this is one of the many distinguishing features of the family business. It has also been proven to be a source of their endurance. Especially clearly this is seen in the pandemic COVID-19 the efforts of the old generation (historical memory) and the new generation (flexibility and progress) to meet the challenge. There is a prevailing trend that the COVID-19 pandemic is catalyzing - the speed of the inheritance process has increased for many companies worldwide. This is due to a number of reasons, including the death of the founders and liquidity problems in the business.

FIG. 1. Family business in Europe (% of total companies)



In Europe, this unique category plays a vital role in the economy:

Family business is an important part (on average 40-50% of all jobs) in European private employment.

Family businesses reinvest profits responsibly, preferring equity instead of debt financing.

Act as responsible owners because of their long-term strategy to the interests of stakeholders, including employees, customers, shareholders and local communities.

Transmission of family values with a high sense of social responsibility.

Special care for the local or regional base.

- Natural incubators of entrepreneurial culture, they encourage the next generation of European entrepreneurs.
- Managers of social and economic capital from one generation to another.

The main advantages of family businesses are their long-term perspective, the specific values that form their unique organizational culture, and their commitment to the local community. Their unique culture is based on the values promoted by family stakeholders, such as a high degree of trust in the company and a high quality of services or products offered.¹

It is generally accepted that family involvement in business makes the family business unique, but the literature continues to encounter difficulties in defining the family business. This also creates difficulties in creating appropriate policies and strategic documents dealing with this group. The main focus is on family small and medium enterprises and less on large family businesses, for example. Adequate policies are needed to ensure that we give the next generation the best chance. To succeed, we need a strong legal and regulatory framework for these business transfers to happen.

Every year, about 450,000 family businesses, which employ about 2 million people, face this challenge. About 150,000 companies close down each year due to a failed succession settlement, leading to the loss of 600,000 jobs.

What is needed:

Greater emphasis and attention on business transfers by policy makers

Tax and regulatory frameworks that do not put family businesses at a disadvantage when transferring

Accurate annual data on the transfer of the business situation in Europe

Improved dissemination of best practices between Member States

More public support for support, especially small and medium-sized, family businesses better prepare their transfers

For almost three years, we exchanged experiences and good practices with organizations from 8 regions (Germany, Denmark, Poland, Finland, Romania, Slovenia, Spain and Bulgaria) of the European Union, and how they deal with the challenges of business transfer. Each of them focused its efforts on the impact of various policy instruments - laws, strategies, regional plans and others, to optimize the environment in which the transfer and inheritance of business take place. We in Bulgaria focused on optimizing the National Strategy for Promotion of SMEs in Bulgaria 2014-2020.

What actions and tools did the organizations from the nine regions choose to optimize their policy instruments?

Germany: The Action Plan [3] focuses on the Operational Program of the Land of Brandenburg for the European Social Fund (ESF) for the funding period 2014-2020.

The Brandenburg Action Plan consists of three actions (A). The Ministry of Economy, Labor and Energy of the Province of Brandenburg is responsible for the implementation and monitoring of all actions under this action plan. The Ministry of Economy and Energy is responsible for the implementation and monitoring of the third action.

A1: Development of a concept for a "Business Transfer Competence Center". It is designed as a one-stop shop for all aspects of business transfer.

¹ Klimek, Jan, INT/765 – EESC-2015-00722-00-00-AC-TRA Становище на Европейския икономически и социален комитет относно „Семейните предприятия като източник на подновен растеж и по-добри работни места“, Брюксел, 17 септември 2015 г., <https://webapi2016.eesc.europa.eu/v1/documents/eesc-2015-00722-00-00-ac-tra-en.docx/content>

A2: Regional succession clubs. With this approach, the successors are given the opportunity to exchange experiences with other future successors and to improve their knowledge and skills in a small closed group.

A3: Programme to increase the attention of SME owners to early consideration of the transfer and business succession. The programme is aimed at entrepreneurs aged 55 and over. The aim is to increase the sensitivity of business owners, to consider continuing their business earlier and to find an agreement on succession.

A4: Workshop for transfer, together with project iEER.

Denmark: The Action Plan [4] focuses on the Decentralized Growth Strategy 2019, the program "Increased Competitiveness of SMEs", funded by the European Regional Fund and funds for the promotion of decentralized business.

A1: Awareness raising / program for owners-managers with potential for succession. Free one-stop-shop information, along with other traditional channels, to raise awareness.

A2: Succession screening and mentoring. The idea of the action is through screening to recruit SMEs with the greatest growth potential for individual succession. The concept is to create a strategy for successful transfer of the company through an individualized succession plan and to ensure the potential for growth to be realized after the succession. Mentoring by the independent public business service to assist the owner-manager in his/her succession planning efforts. Private specialists and experts will be involved in solving specific problems and providing a professional succession plan..

A3: Voucher for consulting services. The idea is to help SME owners amateur in the use of private specialists and experts in the field of succession. The concept is to offer 50% payment for private specialists and experts.

Poland: The Action Plan [5] is directed towards the Regional Operational Programme of the Małopolska Region for the years 2014-2020.

A1: Direct introduction of procedures and processes related to strategic planning and implementation of continuity in the catalog of consulting services provided under the sub-measure "Vouchers for consultations" of the Regional Operational Programme of the region of Lesser Poland 2014 - 2020

A2: Increasing access to knowledge and raising awareness about business transfer among entrepreneurs from the Małopolska region

A3: Network of the heirs of the Małopolska Region Increasing the level of readiness for continuity among the companies from the Małopolska region thanks to the organization of the pilot edition of the programme.

E4: Strengthen cooperation between institutions in the region in the field of promoting available inheritance instruments

Finland: The Action Plan [6] focuses on the Finnish Structural Funds Program: Sustainable Growth and Jobs 2014-2020. Only one action is planned earlier.

A1: Business transfer service platform

Romania: The Action Plan [7] focuses on operational programs funded by the EU and the national budget.

A1: Promotion and raising awareness of the importance of business transfer in events organized and funded by Ilfov's council.

A2: Business transfer support, guidance and advice.

A3: Online platform for connecting contacts for business transfer

Slovenia: The Action Plan [8] focuses on the Operational Program for the Implementation of the EU Cohesion Policy 2014-2020 and the Regional Development Plan of the Gorenjska Region 2014-2020.

A1: Raising awareness

A1.1 Continuity map

A1.2 Emergency planning

A2: Connection

A2.1 Network of succession consultants

A3: Support services

A3.1 Seminars for preparation of succession plan

A4: Financing

A4.1 Financial product for business transfer

Spain: Action Plan [9] targets Andalusia's ERDF Operational Programme 2014-2020.

A1: Creating an integrated framework for business succession and transfer in Andalusia. This action aims to ensure the coherence and long-term sustainability of the policy approach and measures to promote and facilitate business continuity and transfer in Andalusia.

A2: Development and dissemination of information, awareness-raising materials and technical support.

A3: Training of staff to provide consulting services in business transfer

A4: Special programme to support the transfer of business in rural areas

Taking into account all types of inheritance and business transfer - within the family (from father and / or mother to son and / or daughter), outside the family - to investors / employees, as well as mixed decisions - transfer only to management, but not to ownership, as well as by analysing the good practices and action plans of colleagues from 8 regions of the European Union, we have selected and adapted three main instruments to be implemented in our country. They were approved by the Ministry of Economy and will be tested in Bulgaria within a few years.

In the course of the research we found the following problems:

- There is no specific definition and study of the family business, including a definition of "family business"
- There are no specific support tools for family business and business transfer
- There are no organizations to support business transfer

Regarding the National Strategy for Promotion of SMEs in Bulgaria 2014-2020, given that "small and medium-sized enterprises" are an extremely diverse category, we recommended to define a subgroup "Family Enterprises". The terms "family business", "family business" and "family business" are used interchangeably.

We have developed the following activities in our action plan [10]:

A1 Local network for managers-owners (successors): In Bulgaria more than one third of the current business owners will reach retirement age in the next ten years and very often there is no one within the family who can be transfer business, nor is there much practice of transferring business outside the family circle. The pilot local network is for family business owners who have reached the stage of transferring the company to the next generation or transferring the business to other companies; looking for opportunities to transfer business to new managers or stakeholders.

A2 Regional Business Transfer Platform (RBTP): This action focuses on business transfer and succession, a topic often overlooked and not recognized as a priority in industrial policies and entrepreneurship. On the one hand, the RBTP will provide access to useful documents as well as a training platform. On the other hand, it will provide succession and business transfer services to family businesses in which business management is "ripe" for the use of such services. The RBTP will also work as a tool for downloading and disseminating. The RBTP will lead to overall coordination of business transfer support, will help increase the lack of consulting and business transfer support services, including improving the quality of micro-enterprise transfer arrangements. The RBTP service is planned to serve all companies located in the region.

A3 Financial instruments / mentoring schemes. Certification. The purpose of the activity proposal is to provide financial support through a voucher scheme to SMEs and organizations based in Bulgaria who want to be prepared for the process of succession/transfer of business through consulting services as a financial instrument. Vouchers can be used to purchase specialized consulting services (including succession and transfer) that are not related to the company's normal operating expenses (eg routine tax consulting services, regular legal services or advertising). The councils should cover, inter alia, procedures and processes related to the strategic planning and implementation of the succession, with special emphasis on areas that are crucial for ensuring further activity and stability of the company's work.

CONCLUSION

How did the proposed actions plan to change / improve the strategy / policy?

A1 The local network of owner (successor) managers will contribute to creating and maintaining an environment in which entrepreneurs can thrive and entrepreneurship is rewarded: care for future entrepreneurs, in particular by promoting entrepreneurial interest and talent. The local network for owners-managers (recipients) will contribute to the transfer of business measures aimed at the smooth implementation of business transfer and achieving a more positive effect on the development of sustainable market competitiveness of Bulgarian SMEs.

A2 The Regional Business Transfer Platform will contribute to creating and maintaining an environment in which entrepreneurs can thrive and entrepreneurship is rewarded: care for future entrepreneurs, in particular by promoting entrepreneurial interest and talent. The regional platform for business transfer will contribute to the transfer of business measures aimed at the smooth implementation of business transfer and will achieve a positive effect on the development of sustainable market competitiveness of Bulgarian SMEs.

A3 Financial Instrument / Mentoring and Certification Schemes will contribute to creating and maintaining an environment in which entrepreneurs can thrive and entrepreneurship is rewarded: caring for future entrepreneurs, in particular by promoting entrepreneurial interest and talent. The financial instrument / mentoring and certification schemes will contribute to the transfer of business measures aimed at the smooth implementation of business transfer and achieving a positive effect on the development of sustainable market competitiveness of Bulgarian SMEs.

The situation in Bulgaria:

The situation in Bulgaria, as of March 13, 2020, is subject to measures to combat the COVID19 pandemic with a number of restrictions. In 2020 we were engaged in the development of plans and programmes for the next programming period 2021-2027, such as "National Plan for Reconstruction and Sustainability of the Republic of Bulgaria", "National Strategy for SMEs 2021-2027". We participated in workshops and discussions for the development of the National Strategy for SMEs 2021-2027

As a result: the family business is included in the National Strategy for SMEs 2021-2027 based on our participation. The definition of family business is adopted in the national strategy 2021-2027. The draft technical report includes an in-depth analysis of SMEs in Bulgaria and the relevant measures.

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INVEST Living labs as a tool of open innovation for regional sustainability: the example of Bulgaria

Vihra Dimitrova¹

Mariana Ivanova²

Velizar Petrov³

Ekaterina Arabska⁴

University of agribusiness and rural development, Plovdiv, Bulgaria

Abstract: The paper presents one of the activities implemented under the Erasmus+ European universities project entitled Innovations of Regional Sustainability: European University Alliance (Project No: 101004073) - INVEST, namely the development of the concept of Living labs as innovative platforms for the quadruple helix (research, education, companies/NGO's and GO's) collaboration with the stakeholders from the regions. The basics of the foundation of the INVEST Living lab in Bulgaria by University of agribusiness and rural development (UARD) are presented focusing on INVEST focal points and fields addressing Sustainable development goals (SDGs).

Keywords: living labs, quadruple helix, sustainability, education and training, research and development, innovation.

Introduction

The INVEST alliance (INnoVations of REgional Sustainability: European UniversiTy Alliance – INVEST) consists of five full partners from five European countries from different geographical regions sharing one vision¹:

- Slovak University of Agriculture in Nitra, Slovakia
- University of Agribusiness and Rural Development, Bulgaria
- University of Thessaly, Greece
- Karelia University of Applied Sciences, Finland
- Van Hall Larenstein University of Applied Sciences, Netherlands

Lead by the idea of strengthening the link between teaching, research, innovation and knowledge transfer, encouraging mobility and enhancing the high quality and excellence in education and research, the alliance partners target their cooperation for developing joint and innovative education and research study programs and curricula, as well as the implementation of multilingual learning, blended and work-based learning and European mobilities. Inspired by the idea of the foundation of a new type of a university alliance, the consortium partners will strive for establishing a strong partnership in a long-term scope contributing to the building of inclusive and cohesive societies and respecting human dignity, freedom, democracy, equality, the rule of law and human rights². INVEST will stick on the common EU values of pluralism, non-discrimination, tolerance, justice, inclusion, solidarity and equality. INVEST partners support the idea that higher education should play a leading role in the global educational area.

The alliance builds its essence on the four strategic pillars:

- Competitive education and valuable learning outcomes
- Collective excellent research and innovation
- High mobility level beyond the Europe, and
- Networking as the platform for future education and research,

covering the three main focus areas - Water, Energy Food and Environment Nexus, Quality of Life and Entrepreneurship.

INVEST envisages the broad and effective involvement of different beneficiaries and stakeholders (students, staff - teachers, researches, heads, etc., regional and national stakeholders).

Establishing the Living Labs as innovative platforms for the quadruple helix (research, education, companies/NGO's and GO's) collaboration with the stakeholders from the regions, together with innovative

¹ <https://www.invest-alliance.eu/>

² INVEST Project proposal. Call: EAC-A02-2019 (ERASMUS+ Call for proposals 2020), Proposal number: 101004073.

solutions, such as Virtual Campus or the EDUC8EU integrated platform, the INVEST alliance will create perfect conditions to build a modern European University, satisfying needs and requirements of the new generation of Europeans as the leaders of introducing sustainable life in regions across the Europe, responding current global challenges determined within the UN Sustainable Development Goals³.

All the partners in the alliance aim to:

- INVEST in enhancing the sustainability and inclusiveness of the regions;
- INVEST in the innovation of their educational systems and research methods;
- INVEST in the students to become active citizens of and professionals in Europe.

The INVEST has the ambition in the future to play an important role in local and regional development. EU investment in regional development through innovation is guided by the principle of smart (intelligent) specialization – by focusing regional investment and efforts on innovation in sectors with high growth potential. INVEST will contribute to strengthening contacts among academic institutions, entrepreneurs and public authorities, reconcile their training opportunities with the needs identified in smart specialization strategies and exploit opportunities for innovation in priority sectors.

INVEST Work package 3. Study programs, courses, learning strategies and supporting tools envisions to support the establishment of living lab at each of the partner universities as platforms for collaboration for applied research and education⁴. Living Labs concept as a model to invest in enhancing the sustainability of the regions by undertaking applied research is one of the core contributions of INVEST to regional development in European regions.

Current paper presents the initial steps of studying the area, the needs and the prerequisites in establishing (regional) demand driven Living Labs (LL's) as regional centres for applied research at all partner universities with quadruple helix (= knowledge triangle + governmental organizations through the example of University of agribusiness and rural development, Bulgaria.

Main characteristics of the South-Central Region, Bulgaria

Natural system, Land-use, water system, geomorphology/landscape

The territory of the South-Central Region encompasses five districts – Pazardzhik, Plovdiv, Smolyan, Haskovo, and Kardzhali. The region's area is 22,307 sq. km, which represents almost a quarter of the country's territory. The structure of the territory is as follows: Agricultural land and forests make up 48.1% and 45.1% of the territory respectively, while urban areas account for 3.9% only. The South-Central region is one of the leading regions in the country in terms of biodiversity. Large portions of the Central Balkan National Park and parts of the Rila National Park as well as the entire Rhodope Mountains belong to this region. The region has 11 nature reserves, 9 maintained reserves, 155 protected areas and 98 natural sights. The largest number of Natura 2000 sites (44.5% of all sites in Bulgaria) are located in this region.

Plovdiv is located on the banks of the Maritsa river, southeast of the Bulgarian capital Sofia. The city is in the southern part of the Plain of Plovdiv, an alluvial plain that forms the western portion of the Upper Thracian Plain. Originally, Plovdiv's development occurred south of Maritsa, with expansion across the river taking place only within the last 100 years. Modern Plovdiv covers an area of 101 km² (39 sq mi), less than 0.1% of Bulgaria's total area. It is the most densely populated city in Bulgaria.

The average altitude of the lowland is about 160 m. The slope is from the northwest to the southeast direction. It is predominantly a gentle slope, which determines the meandering of the major river, the Maritza River. This river is associated with well expressed, low and wide, in some places swampy, flood plain terraces. Maritza River and its tributaries form the drainage system in the lowland. They are part of the Aegean watershed basin.

The soils in Plovdiv District are generally moist and rich in humus. Because of the predominantly agricultural character of the lowland, only very small areas with natural vegetation have been preserved. Some of them are

³ INVEST Cooperation strategy. WP2. Cooperation Model, Quality Assurance System and Evaluation. Deliverable 2.1.

⁴ INVEST Deliverable 3.17. Regional Living Labs.

situated along the rivers where, due to the high level of the water table, natural formations of hydrophytes grass and forest vegetation like reed, willow, poplar and alder are developed. The hilly surfaces of Plovdiv District have forest vegetation (species of hornbeam, oak and field elm). In the past the region was an area of intensive irrigation with a large production of rice. Nowadays just a few irrigation canals of the former dense irrigation system are still operating.

Plovdiv District area is almost entirely covered by arable lands, meadows and pastures. The main crops are: winter wheat, sunflower, vegetables and a few hundred hectares of rice fields. The majority of the fields are of small to medium size.

Plovdiv has a humid subtropical climate (Köppen climate classification Cfa) with considerable humid continental influences. There are four distinct seasons with large temperature jumps between seasons. The average values for the annual precipitation vary between 450 and 600 mm.

The environment in the region was qualified as the most polluted in terms of air, water and soil quality. This is due to the large areas affected by environmental problems in Plovdiv, Kardzhaly, Dimitrovgrad and Assenovgrad. Pollution is primarily caused by sulfur dioxides, nitrogen dioxides and fine dust particles⁵.

Social system (demographics, urbanisation/residential areas, income structure, culture)

The population of the South Central Region is 1 410 248 persons and has been gradually decreasing and currently comprises 20.1% of the total population of Bulgaria (Eurostat, 2020). The regional capital is Plovdiv, the second-largest city in Bulgaria. Population density is 66.1% of inhabitants/km², which is a notch below the national average of 66.34%. The district of Plovdiv has the highest population density of 114.4 inhabitants/km², which exceeds by far the national average. In terms of overall demographic development, the South Central region is close to the national average and trends are moderately negative.

The population by permanent address for the municipality of Plovdiv for 2007 is 380,682, which makes it the second in population in the nation. According to data from the National Institute of Statistics (NSI), the population of people who actually live in Plovdiv is 346,790. According to the 2012 census, 339,077 live within the city limits and 403,153 in the municipal triangle of Plovdiv, including Maritsa municipality and Rhodope municipality. Over the last two decades, Bulgaria in general and also the South Central Region have experienced a dramatic population decline. Between 2001 and 2013 the country lost 8 percent of its population. The degree of decline in Bulgaria's population growth rate is below the ECA regional average.

The sharp decline in population after the fall of the Soviet Union is largely linked to an overall aging trend of the population and a significant decline in fertility (fertility rates have recovered slightly since 2009 but remain below replacement levels since 1964). Outmigration is also thought to be an important contributor to population decline.

The country continues to urbanize despite an absolute decline of urban population, as urban areas are declining at slower rates than rural areas. Between 1989 and 2001, the rural population in Bulgaria decreased from 3 to 2.4 million (a 20 percent decline) while the urban population decreased from 5.8 to 5.5 million (5 percent decline). The interaction of these dynamics resulted in an increase of 3 percent in the urbanization levels to reach 69 percent in 2001. Between 2001 and 2014, the rural population further declined to 1.9 million (a 20 percent decline) while the urban population went down to 5.3 million (a 3.6 percent decline). As a result, in 2014 urbanization levels were at 74 percent.

According to a World Bank research⁶, the urban areas in Bulgaria play a fundamental role in economic growth. Estimates suggest that urban production is 12 times larger than rural production while urban population is only 2.7 times larger than rural population. This reflects much higher levels of productivity in urban areas. Distribution of economic activities across the country can be observed spatially by analyzing light intensity and

⁵ National Regional Development Strategy (NRDS) of the Republic of Bulgaria for the period 2012-2022: <https://www.mrrb.bg/static/media/ups/articles/attachments/c4943948b523b8ffb254e8d6d6f1f74a.doc>

⁶ World Bank Group. Cities in Europe and Central Asia – Bulgaria: <http://documents1.worldbank.org/curated/en/322891511932837431/pdf/121724-BRI-P154478-PUBLIC-Bulgaria-Snapshot-PRINT.pdf>

changes of light intensity over time. The light intensity levels are highest in the largest urban agglomerations, in particular in also Plovdiv. Changes in light intensity also reveal interesting patterns in the outskirts of Plovdiv, which are declining in light density (dimming).

Plovdiv has been situated in the city typology “Declining population and growing economic activity”, characterized by a decline of the population and growth in economic activity.

The degree of urbanization (the share of the urban population) is 66.7% compared with the national average of 72.5%, meaning that this region is less urban than others. Our region has 54 urban centres (the highest number of all the regions) but only 9 of them have more than 20,000 inhabitants⁷.

Table 1. General characteristics of the region

| Regions | Area | Population | Population density | GDP per capita in PPS. EU27 = 100%. 2009. | Unemployment rate | Employment coefficient | Urban population | Population in cities above 20,000 inhabitants | Districts and municipalities in this region |
|---------------|----------------------|------------|---------------------------------|--|-------------------|------------------------|------------------|---|---|
| | in square kilometers | number | inhabitants per km ² | % | % | % | % | % | number |
| South Central | 22,365 | 1,479,373 | 66.14 | 31.0 | 12.7 | 43.6 | 66.7 | 43.63 | 5/57 |
| Bulgaria | 111,001 | 7,364,570 | 66.34 | 44.0 | 11.2 | 45.6 | 72.5 | 52.88 | 28/264 |

Source: National Regional Development Strategy (NRDS) of the Republic of Bulgaria for the period 2012-2022 - <https://www.mrrb.bg/static/media/ups/articles/attachments/c4943948b523b8ffb254e8d6d6f1f74a.doc>

The level of educational services and availability of highly professional and specialized education for the needs of the local economy is close to the national average. The region has five universities (in Plovdiv) and two higher specialized schools (also in Plovdiv).

In its ethnic character Plovdiv is the second or the third-largest cosmopolitan city inhabited by Bulgarians, after Sofia and possibly Varna. According to the 2001 census, out of a population of 338,224 inhabitants, the Bulgarians numbered 302,858 (90%). Stolipinovo in Plovdiv is the largest Roma neighbourhood in the Balkans, having a population of around 20,000 alone.

Plovdiv is one of the oldest cities in the world and the oldest living city in Europe. In the Balkans, roads are crossing from all directions of the world, so different cultures and heritage have signed the present identity of the city. Historical monuments from the Roman, Byzantine and Ottoman empires adorn the face of the city. Beauty and grace are built into the architectural heritage of the City under the hills, which also is an amazing cultural center. Not surprisingly, Plovdiv has been selected as European Capital of Culture for 2019. There have been many enriching cultural events - theater, music and dance festivals, art exhibitions, literary readings and many other performances have been part of the program.

Plovdiv is proud of its ancient heritage and its status as one of the oldest European cities. The identity of the city and its citizens are marked by deep layers of the past. The meeting between different cultures, communities and groups has always been the biggest challenge, as well as the best drive for the city's development⁸.

Table 2. Cultural institutions in the region

| | Theatres | Big libraries | Museums | Movie theatres | Radio stations | TV stations |
|----------------------|----------|---------------|---------|----------------|----------------|-------------|
| South Central region | 8 | 8 | 35 | 8 | 8 | 15 |

⁷ National Regional Development Strategy (NRDS) of the Republic of Bulgaria for the period 2012-2022: <https://www.mrrb.bg/static/media/ups/articles/attachments/c4943948b523b8ffb254e8d6d6f1f74a.doc>

⁸ <https://plovdiv2019.eu/en>

Economic system (from an innovation perspective)

South Central Region is the second most important economical region of the country. The region contributes 14.1% of Bulgaria's gross domestic product (GDP), or €7.9bn (Eurostat, 2020). In 2011, the average unemployment rate in the region was 12.7%, which is higher than the national average (11.2%). For 2011, the average employment rate for people above the age of 15 was 43.6%, which is below the national average (45.6%). Recently, there has been a positive trend of decline in the unemployment rate in the region. As a result, presently, unemployment in the region is below country's average of 4.2% and lower than EU's average of 6.7%.

The economic development of the South Central region is fairly stable. Contributions come primarily from the services sector with its 54.51% share in the region's GVA, which is 10 percentage points less than the national average of 64.50%. Industry has a key role and contributes greatly to the regional (and national) economy with its 38% share compared with the national average of 30.66%. Agriculture contributes 7.47% of the region's GVA, which is significantly higher than the national average of 4.83%. Tourism in this region is on the upswing and its importance for the local economy and employment grows.

In 2009, the average GDP per capita was BGN 6,217 compared with the national average of BGN 9,007. However, this is just 31.0% of the average GDP for EU 27 regions. The South Central region contributes 13.95% of the country's GVA. There are 65,666 enterprises in the South Central Region. In 2010, there were 120 big companies (above 250 employees each) and the revenue they generated accounted for 9.11% of the total for the country.

In recent years, the employment has been steadily rising (about 70%). Of all 624 800 people employed in the region, 54.1% are employed in the services sector, 36.7% are employed in industry and construction, and only 9% are employed in agriculture, forestry and fishing (Eurostat, 2020).

The services sector is first in importance, as it currently provides 58.9% of the gross value added (GVA) in the region. Industry contributes 35.5% of the regional GVA. The agriculture sector - 5.8% of the GVA (NSI, 2020). The leading industrial sector is manufacture of food products, beverages and tobacco products, followed by manufacture of basic metals, and manufacture of rubber and plastic products.

The share of SMEs in the region is 98.5%, or 71 674 SMEs out of the total 72,694 enterprises (NSI, 2020). The SMEs in the region represent 17.5% of all SMEs in the country. The foreign direct investments (FDI) in the region in 2019 amount to € 2.99m (NSI, 2020).

Plovdiv District

Plovdiv is the economic capital of Bulgaria as it has the country's largest economy and contributes 7.5% of Bulgaria's GDP as of 2014. In 2014, more than 35 thousand companies operate in the region, creating jobs for 285,000 people. The economy of Plovdiv has long tradition in manufacturing, commerce, transport, communications, and tourism. Apart from the industrial development of Plovdiv, there has been a significant surge in the IT and outsourcing service sector in the recent years, as well as a double-digit increase in the tourism growth in the city every year for the past 5 years.

Research, Development & Innovation

R&D spending has doubled in the South-Central planning region, from €15.5bn in 2014 to €35.4bn in 2017, or 9.1% of the total R&D expenditures in Bulgaria (Eurostat, 2020). Gross domestic expenditure on research and development (GERD) is 0.48% of the region's GDP, a considerably low rate compared to the average 0.74% for the country (Eurostat, 2020). More than half of R&D expenditures in the region are concentrated in the business enterprise sector, representing 79.3% of the total GERD (Eurostat, 2020).

According to RIS 2019, the South-Central Region (BG42) is ranked as a modest innovator with a relative score of 37.6% in comparison to the EU level in 2019, and 84.1% compared to the country average.

Innovation performance of the region has decreased in recent years, and currently, the innovation index is set at 39.4%.

The main strengths of the region are represented for example by the indicator for Trademark applications for which the region equals the country average, and 11% higher than the EU average. A relative weakness relates to the indicator for Lifelong learning for which the region scores 47% compared to the country average, and barely 8% compared to the EU average.

Governance-administrative structure of the region

The regions that form NUTS 2 level do not represent administrative-territorial units. The territory of the South-Central Region encompasses five districts – Pazardzhik, Plovdiv, Smolyan, Haskovo, and Kardzhali.

According to the Bulgarian legislation the Regional governor is a single-person executive authority in the administrative region, who implements state government at the local level and ensures correspondence of national and local interests in the implementation of regional policy.

The Regional administration is managed and represented by the Regional governor. In the implementation of the activities thereof, the Regional governor is assisted by Regional vice governors and by a regional administration. The Regional governor is designated by a decision of the Council of Ministers (Rules of Procedure of the Regional Administrations, art. 4).

Depending on the distribution of activities performed in assisting the Regional Governor, the administrative units in the regional administration are divided into general and specialized administration.

General Administration: Administrative and Legal Services, Finance and Property Management Directorate. The general administration assists the implementation of the powers of the Regional Governor, enables the functioning of the Specialized Administration and carries out the technical activities related to the administrative service of the citizens and the legal entities.

Specialized Administration: Administrative Control, Regional Development and State Property Directorate. The specialized administration is organized in the Administrative Control, Regional Development and State Property Directorate. The specialized administration assists and ensures the implementation of the powers of the Regional Governor.

The Regional Governor may establish different *departments* to the directorates of the general and specialized administration and, if necessary, sections to the departments.

For example, the governance of *regional policies on innovation* in Bulgaria is coordinated centrally, at national level, while the implementation process is supported by organizations at regional level. The leading authority which determines the development trends and priorities of smart specialization is the Council for Smart Growth within the Council of Ministers, chaired by the Prime Minister.

Focal points and fields of INVEST Project

INVEST wider objective is the establishment of the INnoVations of REgional Sustainability: European University Alliance - INVEST as a new model of the integration of European universities and other organizations for international, transdisciplinary and multilingual studies and research and development activities addressing sustainable development and societal challenges and contributing to the development of the European Education Area⁹.

The accent in INVEST will be put on gaining the knowledge, skills and attitudes necessary for sustainable regional development, while taking entrepreneurial business and leadership, independent and critical thinking, civic consciousness and responsibility to sustainable development into account.

Focal points and fields are the following:

Focal point A: Water, Energy Food and Environment Nexus

- Climate proof regional development
- Sustainable, smart agriculture, Aquaculture, Food security, Food safety
- Water resources management
- Energy transition, Green energies
- Natural and cultural heritage

⁹ INVEST Cooperation strategy. WP2. Cooperation Model, Quality Assurance System and Evaluation. Deliverable 2.1.

Focal point B: Quality of Life

- Education and capacity building
- Urban-rural relationship
- Inter-European citizenship
- Ensuring and quality of public services
- Life-long learning

Focal point C: Entrepreneurship

- Circular-/ Bio-Based Economy
- Job creation and human capital management
- New business models and smart technologies
- Regional sustainability driven capitalism and bio-based industries.

INVEST embodies the integration of European universities for international, cross-disciplinary and multilingual studies and research and development activities, addressing global challenges for sustainable regional development.

It will provide a unique platform (both in physical and virtual aspects) for enhancing the interactions and relationships between higher education institutions and stakeholders and encouraging cultural and social dialogues and understanding for fostering the broader civic engagement and entrepreneurial mind-set.

UARD experience in establishing the INVEST Living lab in Bulgaria: prerequisites and future development

Projects and activities

Current and future opportunities of synergy

UARD is a partner in a project for innovation called *"Sustainable development of ecosystems through the implementation of methods for monitoring and biological control"*, where the main goals are the development, testing and implementation of methods for non-chemical control of crop pests, reduction of the use of pesticides and residues in production, protection of water from pollution, minimization of the risk of poisoning of bee colonies and improvement of control methods.

The main target group are farmers and organic farms from Plovdiv and Pazardzhik region. The experts working on the project will develop a questionnaire, which will be filled in by the respective producer in order to gather information about the pests identified in recent years by the crops grown, damage and levels of attack, approaches and applied chemical methods. They will visit farms on site to assess eco-agrosystems and then develop monitoring methodologies. Farmers will be trained on how to observe the occurrence and extent of enemy attacks.

Among the set goals is the development of a web application for identification, monitoring and management of the most important enemies in the respective crops. Theoretical and practical methods for plant protection strategies for the production of healthy and pesticide-free agricultural food will be developed.

Project: *"Practical climate change and environmental solutions with communities around schools, through the topic of food"*- Project Acronym: Planet-friendly school communities

The partnership develops an online e-learning platform to share best practice from across the 10 partnership countries on how we can all make small changes in our lifestyles to help combat climate change and environmental damage. The project partners are a mix of environmental NGOs, universities, Vocation and Education Training (VET) bodies, and change-makers that are all engaged in finding, sharing and multiplying practical solutions to the environmental issues that face us today.

Three key objectives are: 1/ Sharing innovation and best practice examples; 2/ Engagement of target groups; 3/ Multiplying practical solutions.

Background and other contribution

Project “Adult training course for small farmers on ecological and urban agriculture” ECOAGRI 2018-1-BG01-KA204-047888: to develop a training curriculum, educational videos and training course for adults (18+) who are interested to explore the ecological urban agriculture either to produce their own food, to sell the production to a small outdoor markets or as part of their activities during the spare time/hobby¹⁰.

Project “Blended virtual internships in the field of business and entrepreneurship” BLEVIVET - 2019-1-BG01-KA202-062290¹¹:

- to increase the entrepreneurial skills and competences of young agriculture and farming VET students by providing a dedicated blended virtual internship programme;
- to develop a highly skilled and qualified workforce in the agriculture and eco-farming sectors;
- to deliver tangible and sustainable outcomes in establishing a model for blended virtual internships;
- to provide guidance material and an assessment standard to determine its efficiency;
- to offer a mobile solution for conducting the virtual part of the blended model which will ensure better transparency, comparability and recognition of the acquired knowledge, skills and competence of young VET students;
- to further strengthen the overall quality, relevance and attractiveness of the VET provision;
- to implement blended virtual internships as part of the work-based learning;
- to address ECVET learning outcomes and a proper recognition and validation of the learning achievements;
- to cover skills mismatch and shortages as well as the need for higher level skills at a sectorial level in the agriculture and eco-farming sectors.

Project “Supporting access to training and qualification for people with disabilities through the development of a course on environmental gardening education and it is based on learning outcomes of the European Credit Transfer System in Vocational Education and Training (ECVET)” ECOGARD № 2017-1-BG01-KA202-036212: focusing on those that will perform the ecological vegetable gardening: students with learning/cognitive disabilities which are studying in gardening VET subjects: Gardening technician, Gardening practitioner, Gardening worker¹²:

- to improve the (pre-) qualification of long-term unemployed people (including those with disabilities) who have similar existing educational background in the field of gardening, seeds and crop fields and would like further to extend it.
- to develop and approve a new occupational profile of “Eco-vegetable gardening worker”, related curriculum, training modules and (pre-, post- and self) assessment mechanisms.
- to set up and implement guidelines for social entrepreneurship possibilities through which the people with disabilities could be self-employed or to start-up their own business perspectives in the Eco-vegetable gardening area.
- to offer a sustainable employment of the people with disabilities and to enable their transition from being passive members of society to active citizens on the labour market.

Sustainable Land Management Network SULANET - Jean Monnet Networks No: 564651-EPP-1-2015-1-SK-EPPJMO-NETWORK: to promote research and teaching in the field of sustainable European land management and to strengthen the effectiveness of land-use governance in the EU.

Network is created of higher educational institutions from different EU member states (Austria, Spain, Italy, Slovakia, Poland, Bulgaria) based on their professional focus in order to ensure multidisciplinary synergy and excellence in teaching and research activities in the field of EU land management¹³.

¹⁰ <https://eco-urban-agri.eu/>

¹¹ <https://www.blended-virtual-internships.eu/>

¹² <https://ecogardening.eu/>

¹³ <http://sulanet.uniag.sk/>

Sustainability issues related to the INVEST themes

a. Water, Energy Food and Environment Nexus

- The development of sustainable, smart agriculture; aquaculture and food security and safety
- Climate proof for regional development
- Energy transition
- Green energies
- Natural and cultural heritage preservation
- Green urban and rural environment and quality infrastructure

b. Quality of Life

- Inter-European citizenship
- Urban – rural relationship
- Education and capacity building
- New systems of access to public services (social and healthcare services, education and training, culture and sports) and capacity building
- Security issues
- Migration issues

c. Entrepreneurship

- New business models and smart technologies
- Family business and family business succession/inheritance
- Regional sustainability driven capitalism and bio-based industries
- Job creation and human capital management
- Sustainable production and consumption and bio-based industries

INVEST associated partners: stakeholders in the area related to the identified sustainability issues

Plovdiv Regional administration¹⁴

Plovdiv Regional administration is a Legal entity funded by the state budget and settled in the City of Plovdiv as the administrative centre of the region. The Regional Administration is managed and represented by the Governor. The Regional Governor is appointed by the Council of Ministers. The regional governor provides the governance in place and ensures consistency between national and local interests in regional policy.

Plovdiv Regional Administration will contribute to the promotion of policies at national and regional level in the field of sustainable regional development, improving the links with higher education and promoting the lifelong learning program, the implementation of the environmental protection policy with a view to the sustainable use of regional and natural resources and the reduction of youth unemployment through the implementation of youth training programs to help and motivate young people to improve their qualification and to become more competitive at the job market.

Regional Development Agency with Business Support Centre for Small and Medium-sized Enterprises¹⁵

RDA BSC SMEs - Plovdiv is an active participant in the process of creating the regional economic development and innovation policies, social entrepreneurship, green infrastructure and energy efficiency, vocational education and development of labour market, historical and cultural heritage and tourism, in the development of regional and municipal development plans and strategies, regional innovation strategies, communication strategies and others. Participation in regional, district and municipal development councils, councils for cooperation and tripartite councils at regional, district and municipal levels, in national.

¹⁴ <https://pd.government.bg/>

¹⁵ <http://www.rda-bg.org/>

The Regional Development Agency with Business Support Centre for Small and Medium-sized Enterprises will contribute to strengthen the links between the university and business and will support the curriculum development based on the requirements and needs of the labour market.

Cluster “Trakia Economic Zone”¹⁶

Cluster “Trakia Economic Zone” is a non-profit legal entity with private use. Cluster includes key representatives of private business, NGOs and Higher Education Institutions active in the field of construction, design and regional development, which ensures the achievement of common cluster goals.

Its role is strengthening strategic partnerships across the European industrial parks and business clusters, following the concept and vision of INVEST project. Development of the export profile of the region as well as attracting foreign investors and creating new jobs – by attracting modern industries and providing excellent logistics to create conditions for the development of export-oriented enterprises. Supporting the cooperation between business and education at regional level.

Stakeholders: roles and interests

Table 3. Stakeholder analysis: Who needs What?

| Interest: keep well informed | Key stakeholders: involve thoroughly |
|--|---|
| <ul style="list-style-type: none"> • EURASHE • Council of Ministers • Ministry of education and science • National Evaluation and Accreditation Agency • Other governmental and non-governmental institutions | <ul style="list-style-type: none"> • Plovdiv Regional administration • Municipalities • Regional Development Agency with Business Support Centre for Small and Medium-sized Enterprises • Cluster “Trakia Economic Zone” • Other |
| Others: regular contact | Supporters: anticipate and meet needs |
| <ul style="list-style-type: none"> • UARD staff • Other Bulgarian universities • UARD Partners from abroad • Other | <ul style="list-style-type: none"> • Researchers • Lecturers • Students • Business • Society |

Relevant departments and programs of UARD¹⁷

- Department of economics and finance
- Department of regional development, agribusiness and tourism
- Institute of regional studies

BSc programs:

- Agricultural economics
- Finance
- Accounting
- Economics of tourism
- Business management
- Agribusiness management
- Human resources management
- Information systems management

¹⁶ <https://cluster.bg/>

¹⁷ <http://uard.bg/>

MSc programs:

- Economics and management of agribusiness
- Economics and management of regions with specialization in Tourism
- Economics and management of regions with specialization in Public Sector Marketing
- Finance and banking
- Accounting and auditing
- International business
- Business management
- Business management with specialization in National security
- Business management with specialization in Agribusiness management
- Management of municipalities with specialization in Regional planning and development
- Project management
- Management of rural regions
- Art management
- Administration and information management
- Communication systems management
- Human resources management
- Health management
- Food and nutrition management
- Sports management
- Management and business psychology
- Media management
- Business logistics

Specializations for all master programs:

- Corporate leadership
- Organic farming and sustainable development
- Environmental security
- Agroforestry

Initial ideas for transdisciplinary research and projects

The problem agenda will be discussed with the stakeholders; the students and researchers will be involved in the process. The collaboration is needed in order to identify the main problems in South Central Region and to design a common approach for the possible solutions and the implementation strategy.

Knowledge agenda: (what knowledge is needed and missing to address these problems?)

There is a necessity for more knowledge in the areas of:

- The sustainable, smart agriculture, the food security and safety
- The renewable sources of energy
- The urban-rural relationship
- Circular bio-based economy
- New business models and smart technologies
- Job creation and human capital management
- Sustainable production and consumption and bio-based industries

- Family business and family business succession/inheritance
- New systems of access to public services (social and healthcare services, education and training, culture and sports) and capacity building
- Security issues
- Migration issues

Project agenda: (first ideas for students' and research)

- Studying the role of the students in the cycle of education
- Implementation of the problem-based approach
- Students will present concrete problems to solve during their education in UARD, since most of them already work
- Students will initiate the resolving of a real-life situation, in accordance with their employers during their obligatory practice at the workplaces
- Internships organized for the students
- Development and organization of trainings in close collaboration with the public authorities

Conclusion

INVEST Living labs and related activities will focus on the achievement of excellence in regional sustainability, and more specifically - on the focal points considering SDGs. They will be a unique opportunity to implement good practices of learning, sharing ideas and experience, cooperation and teamwork, establishment of strong partnerships and presentation of the results of applied science and education. The application of the concept of the Living labs will ensure that study and training will reflect and address the problems in regions defined directly by their representatives.

UARD Living lab will address the issue of the integrated and sustainable regional development in the following main directions: (1) Sustainable production and consumption and bio-based industries; (2) Natural and cultural heritage preservation and management; (3) New business models and smart environmental solutions; (4) Green urban and rural environment and quality infrastructure; (5) New systems of access to public services (social and healthcare services, education and training, culture and sports) and capacity development.

INVEST Living labs will contribute to the achievement of the INVEST vision to become a model of good practice for the achievement of the policy of the European Education Area through quality and innovative teaching and research, international academic mobility and intercultural collaboration, development of a robust academic culture, provision of products and services for gaining new skills and competences for the benefit of European regions and local communities.

Acknowledgement: This paper is presented under the project Innovations of Regional Sustainability: European University Alliance (Project No: 101004073) – INVEST.

The content of this document represents the views of the author only and is his/her sole responsibility. The European Commission and the Agency do not accept any responsibility for use that may be made of the information it contains.

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Project “Blended virtual internships in the field of business and entrepreneurship” BLEVIVET - 2019-1-BG01-KA202-062290:
<https://www.blended-virtual-internships.eu/>

Project “Supporting access to training and qualification for people with disabilities through the development of a course on environmental gardening education and it is based on learning outcomes of the European Credit Transfer System in Vocational Education and Training (ECVET)” ECOGARD № 2017-1-BG01-KA202-036212: <https://ecogardening.eu/>

Sustainable Land Management Network SULANET - Jean Monnet Networks No: 564651-EPP-1-2015-1-SK- EPPJMO-NETWORK: <http://sulanet.uniag.sk/>

Plovdiv Regional administration: <https://pd.government.bg/>

Regional Development Agency with Business Support Centre for Small and Medium-sized Enterprises: <http://www.rda-bg.org/>

Cluster “Trakia Economic Zone”: <https://cluster.bg/>

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How Does Data-Driven Culture Shape Decision-Making In Organizations?

Xhimi Hysa¹

Keda Koldashi²

¹ EPOKA University, xhhysa@epoka.edu.al, ORCID: <https://orcid.org/0000-0002-2279-6690>

² EPOKA University, kkoldashi16@epoka.edu.al

Abstract: Nowadays, where every bit of attention is stimulated by new information, the necessity to base decisions on certain evidence and exclude biases is becoming increasingly relevant. Accordingly, the gap between certain and uncertain decisions has been slightly tightened due to adoption and implementation of analytic tools. Though being indispensable for business performance and development, if not used properly, data and analytics can be at best useless or even cause organizational complexity. The aim of this study is to explore the perceived effects that data-driven culture has on decision-making in organizations. The theoretical framework is based on Huber's theory about the effect of advanced information technology on organizational design, intelligence, and decision-making. So, how advanced information technology affects quality and speed of decisions. This study relies on the qualitative methodology using interviews and focus groups. 40 companies were involved with a sample size of 85 participants. After a general representation of data-driven culture in the involved companies, 4 organizations were chosen for a multiple case study analysis with regards to the role of data-driven culture in the quality and speed of decisions. The study findings show that out of 40 companies, 31 of them use analytics, 3 do not apply, and 6 companies are not sure whether they use it or not. Additionally, when companies were asked about the perceived effects that data analytics have on decision making, 40% consider them very important, 15% important, 12.5% not so important, 7.5% remain neutral, 17.5% do not know, while 7.5% did not prefer to respond. Regarding the case studies findings, all the involved organizations elevate the importance of shifting to a data-driven company to facilitate decision making and optimizing company's performance. However, major findings show that: by simply using analytic tools is not enough to enhance decision making since all business units are required to produce a synergy in data and analytics usage; analytics and human capital are reciprocally needed since the matter of "big" data might turn out to derail decision making if not interpreted and transformed into "right" data; a consistent data-driven culture enhances an effective decision as well as reduces the time it requires to take a decision; a data-driven culture requires a shift in mindset; a data-driven culture means to have both data-driven employees and data-driven managers.

Keywords: Data, Analytics, Data-driven Culture, Decision-Making, Huber's Theory

1. INTRODUCTION

Since the classical Simon's model (1977) of breaking down the decision-making process, the introduction of new technologies has evolved the quality and speed of decisions. In terms of big data, data analytics, and data-driven culture as related to decision-making, there is an abundant body of research developed from multiple perspectives and in various sectors (Provost and Fawcett, 2013; Dykes, 2011; Davenport 2007, 2014). Related studies have also identified the adoption patterns of data-driven decision-making (Brynjolfsson and McElheran, 2016). Regarding quality and speed of decision-making, several studies have been performed to investigate the improvement process (McGregor, 2001), the time pressure in computer-supported groups (Smith and Hayne, 1997), the competitiveness variability (Dyson, 2021), and complexity in viable service systems (Badinelli et al., 2012).

Despite of the many research done in the field, studies relating data-driven culture with quality and speed of decisions are sporadic, and when considering the context, they are completely missing in Albania. As a response to this gap, we aim to analyze the role of data-driven culture in decision-making speed and quality, intending the data-driven culture as a belief that every business unit must be in synergy with data usage and supports the way data is stored and how people access and work with it. Though it is not an advocacy paper, this study relies on Huber's theory (1990) about the effect of advanced information technology on organizational design, intelligence, and decision-making, focusing the attention on the latter aspect. According to Huber (1990), advanced information technology affects quality and speed of decisions. Thus, the current study is a quasi-replication research in Tirana (Albania). Differently from Huber, the study implies that even if companies use advanced information technology, if not used properly and in synergy with all business units, there are no positive effects on the quality and speed of decisions. Accordingly, for effective and efficient decisions in organizations, this paper suggests as independent variable the data-driven culture which is supposed to influence decision-making (D-M) quality and speed (figure 1).

Figure 1: Research Model



Given the research model of this study and taking into consideration the topic of this study is "How does data driven culture shape decision-making in organizations", two research questions naturally derive:

RQ1: How does data-driven culture influence the *quality* of decision making?

RQ2: How does data-driven culture influence the *speed* of decision making?

2. THEORETICAL BACKGROUND

Huber (1990) sets forth a theory of the effects that computer-assisted communications and decision-aiding technologies (advanced information technology) have on organizational design, intelligence, and decision making, which is later widely used and has served as theoretical background for the development of many theories related to the field of business intelligence and analytics (Hsinchun and Chiang, 2012; Laursen and Thorlund, 2010; Martinsons, 1994).

With advanced information technologies Huber refers to devices that: transmit, manipulate, analyze, or exploit information, or in which a digital computer processes integral information and represents significant assistance to the user's communication or decision task (Huber, 1990). Advanced information technologies termed in that time, can be interchangeably related with the term of "advanced analytic tool" that is widely discussed in this article including here technological tools/ software serving to process and analyze big data flowing in system and converting them into meaningful insights relevant to decision makers (Gandom and Haider, 2014).

The rationale about the topic is disclosed as follows:

- The need to reinvestigate and revise certain components of organization theory.
- The need to create a theory of the effects that advanced information technologies have on organizations.
- Helping organizational researchers, communication researchers and information systems researchers become more aware of the existence and relevance of the work done by other researchers.
- Considering that advanced information technologies at that time were becoming a pervasive aspect of organizations; their recent appearance and rapidly, fast changing nature, their users and advisors will not have the experience as a guide to anticipate the impact of these technologies on their organizations. Therefore, the value of a theory concerning the topic was seen considerable.

Huber organized his theory by studying 12 dependent variables and 14 prepositions related to them, while as independent variables the theory includes only the use of computer-assisted communication technologies and the use of computer assisted decision-aiding technologies (Huber, 1990). Dependent variables are selected from two main pools. The first pool represents the effects of advanced information technologies (AIT) on Organizational Design, which is also divided into 3 sections: Subunit Level, Organizational Level and Organizational Memory. While the second pool involves prepositions related with effects of AIT on Organizational Intelligence and Decision Making (better illustrated in the Table 1 below).

Huber includes only those variables who are significantly affected by AIT (advanced information technology); are of interest to organization scientists, researchers, or decision makers; and those variables whose variance seems to have increased with the emerge of AIT.

Table 1: Variables and propositions included in Huber's Theory

| Design Variables (Subunit Level) | Design Variables (Organizational Level) | Design Variables (Organizational Memory) | Performance Variables |
|--|---|--|--|
| Participation in decision making (1) | Centralization of decision making (4,5) | Development and use of computer-resident data bases (8) | Effectiveness of environmental scanning (10) |
| Size and heterogeneity of decision units (2) | Number of organizational levels involved in authorization (6) | Development and use of computer-resident in-house expert systems (9) | Quality and timeliness of organizational intelligence (11) |
| Frequency and duration of meetings (3) | Number of nodes in the information-processing network (7) | | Quality of decisions (12) |
| | | | Speed of decision making (13,14) |

Source: (Huber, 1990, p. 48)

As illustrated in Table 1, prepositions and the dependent variables in the theory are categorized in four sections. The first three sections (subunit level, organizational level, and organizational memory) are components that enhance decision-making and concern the organizational design aspect. The fourth section is about the effects of AIT on organizational intelligence and decision making. The section which serves as a theoretical framework for this study is the fourth one, or the impact of advanced information technologies on decision-making (D-M) quality and speed.

3. METHODOLOGY

Methodology is considered as an essential part of a research given its systematic nature to solve the research problem as well as communicating to the readers the scientific ways how the research has been conducted, which methods or techniques are considered relevant to use, and indicate why. According to Kothari (2004), *"When we talk of research methodology, we not only talk of the research methods but also consider the logic behind the methods we use in the context of our research study and explain why we are using a particular method or technique and why we are not using others so that research results are capable of being evaluated either by the researcher himself or by others"* (p. 8).

Therefore, a brief analysis of methodology used in this research has been provided to gain a rich understanding of scientific methods being used and meantime explain the reason why those methods are considered more appropriate than others.

This is classified as an exploratory research, following a qualitative approach given that it is the most appropriate method for research where a phenomenon is not yet fully understood, researched, or still emerging (Recker, 2013).

3.1. Data gathering techniques

As primary data, semi-structured and unstructured interview have been conducted considering Edgar Schein stating them as the only effective method for understanding or discovering insights regarding a culture of an organization (Schein, 2004). Considering the complex nature of a culture and the way it functions within an organization, Schein claims that through interviews or focus group discussions one can easily gain rich understanding of the culture captured from verbal language, eye contact and most importantly from non-verbal language (such as gestures, hesitations, pauses etc.). Therefore, all interviews have been conducted in face-to face communication to enhance their effectiveness as well as gaining valid results.

Furthermore, what characterizes interviews, unlike surveys, is the possibility to ask respondents follow-up questions, questions that could help getting a richer understanding of the topic or questions that could clarify any uncertainty or ambiguity from answers during the interview (Huberman and Miles, 1983). This provides the respondent the possibility to talk freely and choose their own words. Hence, the researcher can gain an understanding of the situation and develop interaction with the participant (McLeod, 2017).

Prior of conducting the interview, a brief introduction and explanation of main terms has been provided to the participants so they could understand the content and the scope of the research. Given that big data, analytics, and data-driven culture are scientific terms and not all the participants might be familiarized with, a brief

description of each of them has been adequately presented. Furthermore, to make sure respondents understand the content, examples of widely used analytic tools have been provided such as CRM, SAP, OLAP, and HRMI. When examples were provided, participants had it easier to understand the questions.

Collected primary data consist of the results obtained from 31 unstructured interviews, 7 semi-structured interviews and 2 focus group interviews conducted at the Fifth Career Fair organized by EPOKA University.

The event involved the participation of approximately 60 large, reputable companies operating in Albania in different industries, including the big four of consulting. Given the short time in disposal, only 31 companies out of 60 were interviewed with open interviews and chosen randomly based on their availability to communicate and discuss during the event. They were short interviews having no prearranged questions and not a specific order of questions was followed. Basic questions regarding the topic were asked, and the interview turned more into a discussion where reciprocal knowledge was exchanged (some companies got curious and eager to know about the research topic).

Afterwards, 7 semi-structured interviews and 2 focus group interviews have been conducted. Semi-structured and focus group interviews enabled the study to better understand the impact that data-driven culture has on decision-making. It created flexibility during the interview and revealed new insights that have not been thought while constructing the interview guide. Companies being part of the semi structured and focus group interview are chosen based on non-probability sampling technique, precisely using purposive sampling technique and several times snowball sampling technique. Purposive sampling technique is when participants are chosen based on the purpose of the study, while snowball sampling technique is used based on referrals from participants (Thornhill, Saunders, & Lewis, 2009). These are considered the most appropriate techniques given the specific scope of the topic as well as the difficulty to find out which companies have shifted to a data-driven culture; therefore, referrals are used.

Interviews served to find out the variety of software that exist on business intelligence depending on different industries, as well as gaining a rich understanding of how data and analytics can be used in a daily business operation.

3.2. Sample size and composition

In total 40 interviews have been conducted with a sample size of 85 participants disclosed as follows.

31 interviews have been conducted at the Fifth Career Fair organized at EPOKA University. Given that the purpose of this Career Fair was to create opportunity for EPOKA students to find job possibilities, the representatives of the companies were senior managers of the HR department and majority of the each of the companies had 2 representatives, while very few companies had 3 representatives or only 1. From the 31 interviewed companies, 26 companies had 2 representatives ($26 \times 2 = 52$ participants); 3 companies had 3 representatives ($3 \times 3 = 9$ participants) and 2 companies had only 1 representative ($2 \times 1 = 2$ participants). Hence, in total there have been 63 representatives being interviewed at EPOKA Career Fair for the purpose of this study.

7 semi-structured interviews have been conducted with different reputable companies being purposively chosen. Interviews have been conducted with the senior manager of each of the interviewed company. 4 interviews have been conducted with 1 senior manager of the HR department ($4 \times 1 = 4$ participants), 1 interview with 1 senior manager of Sales department ($1 \times 1 = 1$ participant), 1 interview with 1 senior manager and 1 employee of the Sales department ($1 \times 2 = 2$ participants) and 1 interview with 1 senior manager and 1 employee of Finance department ($1 \times 2 = 2$ participants). In total there have been 9 participants from the 7 semi-structured interviews.

Lastly, there have been conducted 2 focus group discussions with HR department of the interviewed companies. The first focus group discussion involved the participation of 1 senior manager and 4 subordinates (5 participants in total) while the other focus group discussion involved the participation of 1 senior manager and 7 subordinates (8 participants in total). Totally, there have been 13 participants from the focus group discussions.

4. PROCEDURE AND DATA ANALYSIS

The answers that lie within data may not be obvious or explicit, therefore certain methods need to be applied to extricate the necessary answers. Before interpreting the findings, hints that lie within data need to be

carefully teased out, therefore the techniques used for analyzing, interpreting, and reporting the data should be scrutinized and examined in the early phases of the research process (Morgan & Kreuger, 1993).

This research follows a qualitative approach, whose analysis and interpretation are sometimes more difficult and time consuming rather than the quantitative approach (McLeod, 2017). Differently from quantitative research where the process of data collection and data analysis is completely separated, in qualitative research these processes are quite interconnected and dependent on each other (Recker, 2013). In addition, the analysis and examination of quantitative data is driven and expressed by statistics, hence it does not fully depend on the researcher. Meantime, the analysis of qualitative data is highly dependent on the researcher's analytical skills and ability to analyze and interpret the findings (McLeod, 2017). Because of the close involvement of the researcher in the study, it can provide an insider's view on the topic, which, even though can be criticized for subjectivism, it allows the researcher to capture issues that are usually missed by quantitative approach. There are several techniques for analyzing qualitative data, among which, the most used ones are content analysis, thematic analysis, grounded theory, and discourse analysis (Braun and Clarke, 2008).

This study faced quandaries whether to choose content analysis or thematic analysis due to their high similarity and for a long time being used interchangeably. Both approaches are commonly used to analyze qualitative data and boundaries between them have not yet been recognized or specified. Thematic analysis provides detailed, qualitative interpretation of the data (Braun & Clarke, 2008). While content analysis is more suitable in exploratory study where not much is known, given the opportunity it offers to analyze data qualitatively and at the same time to quantify certain data (Vaismoradi, Turunen, and Bondas, 2013). This study follows a content analysis of the findings given that it gives a detailed qualitative interpretation of the data and meantime it quantifies certain data that produces numerical findings.

From 31 unstructured interviews, 7 semi-structured interviews and 2 focus group interviews being conducted for this research, only 4 interviewed companies are used for qualitative interpretation of findings in the form of multiple case studies. Given the difficulty and long process of interview transcription and codifying, it was not possible to provide qualitative interpretation of all interviews. Thus, 4 companies are chosen based on the relevance of information being provided, seriousness of the interview process as well as transparency and integrity of the interviewees.

Regarding qualitative interpretation, interviews have passed into 4 main phases: transcription, category coding, coding assigned to text, and information classification. First, interviews have been transcribed from audio records into text. Secondly, the main coding categories/themes have been defined as follows: data-driven culture (Code 1); quality of decisions (Code 2), speed of decisions (Code 3) and others (Code 4).

Each of these main categories has some sub-categories to narrow the analysis and not keeping the categories too broad. Subcategories were assigned from the interviewer to facilitate and better organize the information, but not necessarily all the information was classified accordingly.

Code 1 (data-driven culture) has three sub-categories based on the supposed factors that might influence it (main factors influencing data-driven culture) such as: period of implementing analytics (Code 1-A), synergy in using data and analytics (Code 1-B), and data literacy (Code 1-C)

Code 2 (quality of decisions) took into consideration different factors that arise from an effective decision such as performance in the market (Code 2-A) and turnover (Code 2-B).

Code 3 (speed of decision) relates with efficiency of operations (Code 3-A), anticipation of a problem/opportunity (Code 3-B), and the speed of reaction to external environment in regard to internal environment (environmental changes) (Code 3-C).

It should be noted that the categorization of each of the main sub codes was done with the only purpose to simplify the research process and organize the information. Not necessarily a data driven culture is measured only from the period of using analytics or the quality of decision is measured only from the company's market performance. These served only as guide for making the information more systematic and organized.

In addition, while analyzing the text, main sentences have been underlined and pertaining codes have been assigned, which allows the possibility to better organize the text and prepare for the next and final phase of the coding process.

Last phase is about the classification of the information. To have a systematic representation of the data and the main sentences, each of the underlined sentences has been written down under the category to which they belong. Examples are shown in table 2.

Table 2 - Example of transcription and code assignment of the research

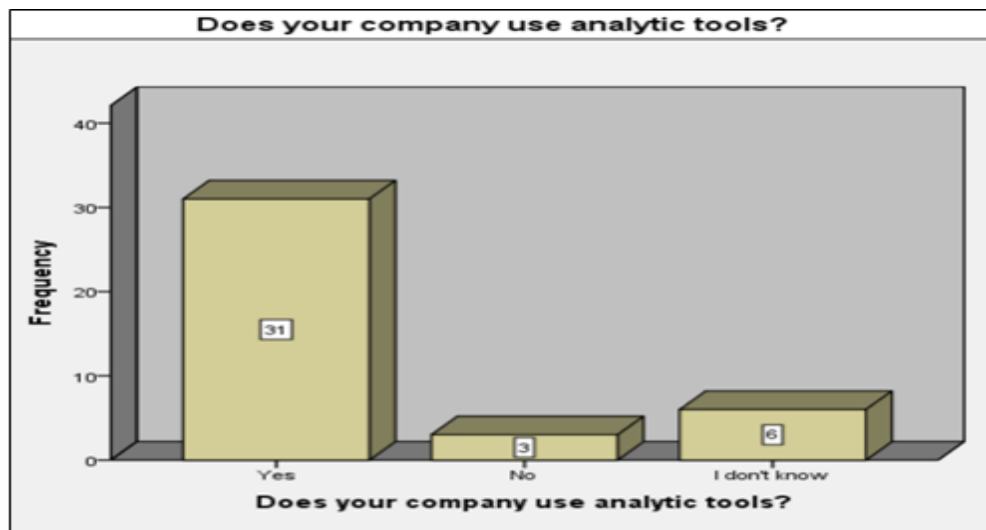
| | |
|--|--|
| “ <u>Our company has been using analytics since 2008</u> (C1A). 3-month training was provided to all employees as well as ‘ <u>an environmental testing</u> ’ (C4) where we could test and practice, and meantime errors would not affect the analytic system....” | C1A -> period of implementing analytics C4 -> Other |
| “....it improves our <u>daily operation</u> , <u>reduces human mistake</u> as well as <u>reveal insights or correlations</u> about things that we didn’t know that might relate with each other.” (C2, C3) | C2-C3 -> quality of decision and speed of decision |
| “....by <u>allowing us to precipitate competitors and gain competitive advantage</u> ” (C3AB) | C3AB -> Speed of decision in terms of problem/opportunity anticipation as well as environmental changing reaction. |

5. GENERAL FINDINGS

Based on the research model of this study and the two research questions, three main thematic codes have been used throughout the empirical study and the analysis of findings: data-driven culture, quality of decisions, and speed of decisions.

The main theory which has laid the basis of this study is Huber’s theory asserting that advanced information technology leads to higher quality decision, and they reduce the time required to take a decision. After conducting interviews, it was considered relevant to quantify some data that would reveal some meaningful insights.

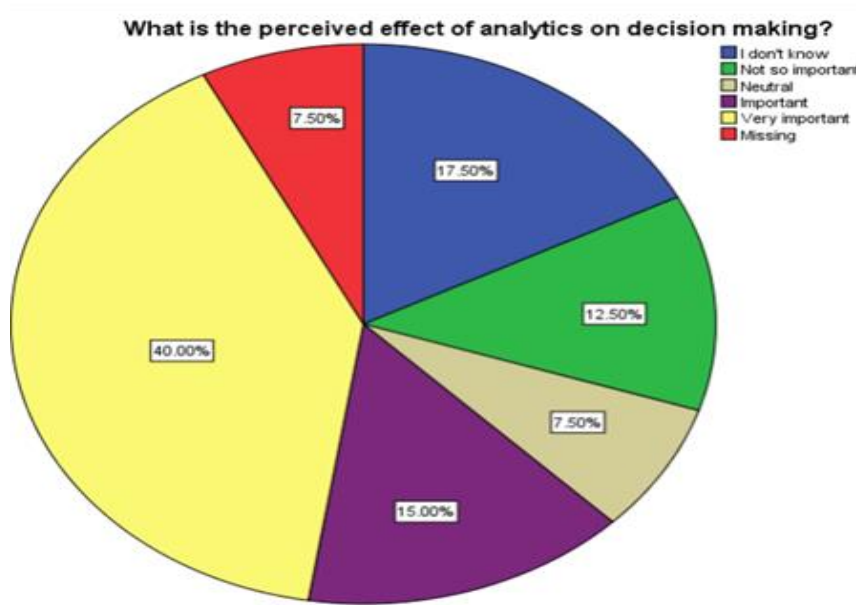
Figure 2: The frequency of interviewed companies using analytic tools



Based on data, from 40 interviewed companies, 31 companies use analytic tools, 3 companies do not use, and 6 companies are not sure whether they use or not since they answered “I don’t know” during the interview and had few doubts and uncertainties (figure 2).

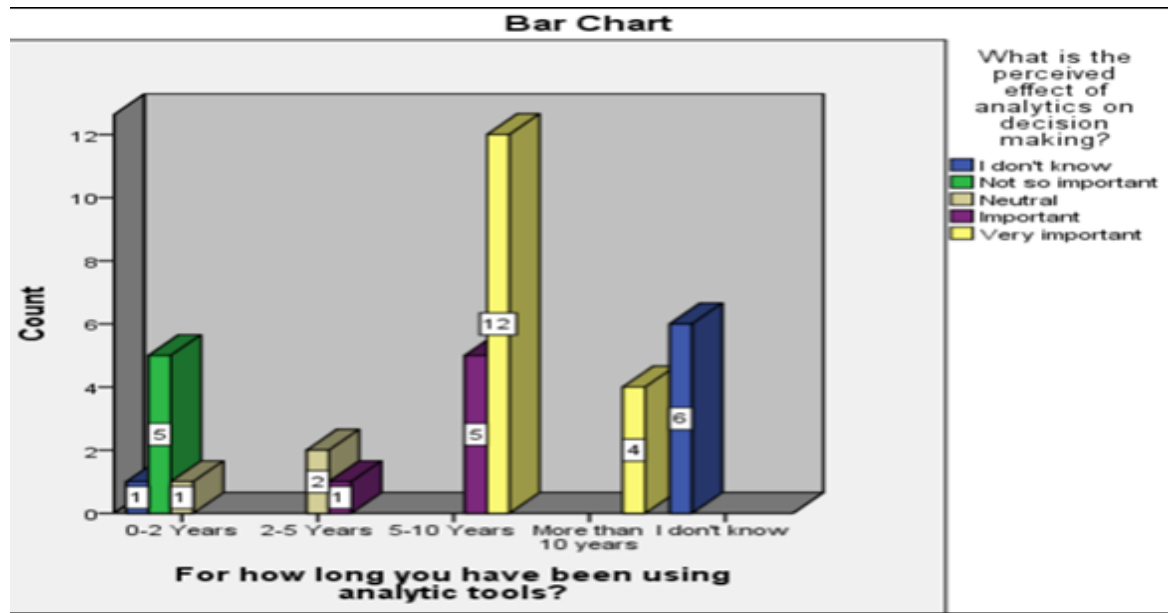
In addition, companies have been asked about the perceived effects that analytics have on decision making. Accordingly, 40% consider them very important, 15% important, 12.5% not so important, 7.5% remain neutral, 17.5% do not know while 7.5% didn’t prefer to respond the question (figure 3).

Figure 3: The perceived effects of analytics on decision-making



Then, through SPSS it was provided a crosstab chart (figure 4) which reveals insights related with the period of using analytics and perceived effects on decision making. This served to understand whether usage of advanced information technology is enough on having an effective decision, or it is necessary to establish a certain culture regarding it in order to yield better results. It is realized that using advanced analytics does not necessarily yield good results on decision making, specifically in the quality and speed of decisions. According to the study, companies which have short period of using analytics do not have the same positive perceived effects as the companies which have longer period of using analytics (figure 4). Thus, companies which have 0-2 years of using analytics do not consider analytics so important on decision making (5 companies responded ‘not so important’, 1 company remains ‘neutral’ and 1 company responded ‘I do not know’). As the period of using analytics increases (2-5 years), 2 companies remain neutral and 1 company considers them important while there is none considering analytics not so important. While companies which have adopted analytics for 5-10 years or more than 10 years, the perceived effects of analytics on decision making increases as there are 5 companies which rate it as important and 12 companies which rate it very important.

Figure 4: Crosstab of perceived effects of analytics and period of using analytics



The above evidence shows that advanced analytic tools (advanced information technology as Huber referred at) do not necessarily impact decision making. It is necessary for companies to create shared beliefs, assumptions and values corresponding to data and analytics. It is believed that companies which use analytics for a certain period as to provide a shift in mindset to a data-driven culture have a higher chance to positively perceive analytics and their impact on the quality and speed of decision making. Big data do not always help decision makers. It must be a shift on the right data, and for them to be right, the organizational culture must be ready to accept and be able to manipulate these data into something meaningful (Harris, 2012). The above findings have been further confirmed in the following case studies.

6. MULTIPLE CASE STUDIES FINDINGS

Figure 5: Description of companies/cases

| AGNA GROUP | VODAFONE ALBANIA | CENTURY 21 ALBANIA | OSHEE |
|--|--|---|---|
| <ul style="list-style-type: none"> -Established in 1991 -Merchandising, advertising, construction and real estate industry - 400 + employees -5.6 million Euros capital -Start using analytics in 2007 -Use analytics to facilitate their daily operations, deal with inventories, analyze customer's behavior, market trends, competitor's behavior as well as managing employees etc | <ul style="list-style-type: none"> -Established in 2001 -A subsidiary of Vodafone Group Plc -Telecommunication industry -430+ employees -53% market share -205.6 million Euros capital -Using analytics since 2001, and advanced analytics in 2013 -use analytics to keep record of their data, manage employee behavior, analyze market trends, analyze customer behavior | <ul style="list-style-type: none"> -Established in 2008 -Part of Century 21 Real Estate LLC -Real Estate Industry -150+ employees -287,536 Euros net profit (2017) -Start using analytics since 2008 - use analytics to manage their customer behavior, market trends and develop short-term strategies. | <ul style="list-style-type: none"> -Public entity -Energy supply -5000+ employees -491,739 Euros net profit (2016) -Start using analytics in 2005 -improve its relationship with customer, accuracy of its services as well as optimizing its business performance. |

In this session we provide the case study findings of 4 reputable companies in Albania: Vodafone Albania, AGNA Group, Albanian Electricity Distribution Operator (OSHEE), and Century 21 Albania. A brief profile of each company as related to the topic is disclosed in Figure 5.

Before introducing the findings, it must be noted that they are categorized based on the study variables: data driven culture, quality of decisions, and speed of decisions.

6.1. Data-driven culture

The widely used definition of organizational culture is the Edgar Schein's definition: *"Organizational culture is a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration that has worked well enough to be considered valid and therefore to be taught to new members as the correct way to perceive, think and feel in relation to those problems"* (Schein, 2004, p. 38). Accordingly, a data-driven culture is based on the belief that every business unit is in synergy with data usage and supports the way data is stored and how people access and work with it. By building a data-driven culture, the whole organization comprehends the importance of data and bases all decisions on meaningful insights (Gleeson, 2017). By taking this into account, this study found important to see whether interviewed companies have incorporated a data-driven culture or not. This was studied by analyzing 2 main factors: the period of using analytic tools and the synergy in using these analytics. The synergy in using analytics is a broad term which has many sub-factors that seem to be component of it such as: data literacy, data-driven employees, and data driven decision makers.

Case of Century 21

Century 21 Albania is a strong competitor in the real estate. It has been using advanced analytics since 2008 and all employees were provided with 1 month training. Even though 1 month might seem a short period of training which consequently might affect the process of gaining data literacy and other technological knowledge, it seemed enough for the Century 21 employees. If they had any other technical problems, or needed help, professional support was provided to them from the analytics experts. Employees have limited access to data, so they can access only the data that pertain them to assess at. While upper-level managers and decision makers have unlimited access of data and the possibility to leverage from it. An interesting fact is the awareness that employees have regarding these analytics and their significance. Given that the interview was conducted with a top manager and one employee in separate sessions, better insights were gained. This company has data driven employees, data driven decision makers, and a data literacy that was expressed many times during the interview; therefore, they are considered to have created a data-driven culture within their organization.

Case of Vodafone Albania

Vodafone Albania is a leader company in telecommunication. It occupies 52% of the market share, that leads to a necessity for an established and developed internal organization which can react efficiently to external environment. It is not easy to manage more than 430 employees and having different cultural beliefs within the organization. So, a big attention has been paid to establish a unified culture among the organization that would represent the company's values, beliefs and assumptions. At Vodafone Albania, a focus group interview was conducted, which revealed many perceptions and insights regarding data-driven culture. Differently from Century 21 Albania where the analytics were focused more to the sales department, Vodafone Albania has incorporated analytics in all its departments which are linked and highly dependent on each other. When a new employee is registered in the company by the HR department, the information goes directly to the other departments which it is linked, such as legal department for preparing the work contract as well as to the finance department to deal with the employee's insurance and related taxes declaration based on the first working day registered by HR department. This was just one of many examples that show the synergy among departments in using data and analytics by incorporating an organizational data-driven culture.

Case of OSHEE

OSHEE (the Albanian Electricity Distribution Operator) is a different entity (i.e., public entity) which may face some risks regarding culture consistency given frequent employee rotation and political influence. A focus group interview was conducted given that it was opened space office, and from an individual interview that it was programmed with the manager of the department, it enlarged and other employees got involved and voluntarily participated in discussion. Here it is where the problem of "participant bias" was more obvious. It

could be noticed that employees wanted to say what their bosses wanted them to say and were not being freely expressed. Also, it was observed the lack of some data literacy and knowledge since many times they had to ask each other to answer a question, or mostly to question the person who had been working there longer. Despite that, they recognized analytics significance and consider it “lifesaving”. In addition, they can be called data-driven employees in progress since they use analytics in daily operation, recognize their importance and are in the process of learning and mindset shifting (i.e. 70% of the participants were new to the company).

Case of AGNA Group

AGNA Group, a retail company, is a very developed company regarding the culture in data and analytics. They have incorporated analytics in most of the departments since 2007. The senior manager of one of the departments admits its difficulties at the beginning of implementation, since Albanian market was not very familiar with data, analytics, and similar software, but later synergy and procedure synchronization was created. Today, they have a structured organizational data-driven culture where all departments work in synergy with each other. When asked if decision makers base their decision on results processed by analytics or from their intuition, the interviewee responded that the company has a long time that does not take decisions simply based on intuition. 90% of its decisions are based on certain evidence and insights revealed from analytics. AGNA Group values a lot the culture among the organization and considers it as an important asset for team collaboration, synergy, and business performance. Hence, the company uses the analytics also to understand which employees have a higher probability to have cultural inconsistency, which are more likely to resign due to cultural reason, and when some employee leave they provide an exit interview with these employees to understand where the problem lies so they can improve (they started to follow this practice after some insights gained through analytics about employees that had been working in the company for 6 months or 1 year, which were also the largest percentage of employee turnover).

Table 2: Summary table for data-driven culture

| | Data-Driven Culture | | |
|------------------|---|-----------------------|-----------------------------|
| | Period of implementing advanced analytics | Data driven employees | Data driven decision makers |
| Vodafone Albania | 2013 | + | + |
| Century 21 | 2008 | + | + |
| OSHEE | 2005 | - | + |
| AGNA Group | 2007 | + | + |

6.2. Data-driven culture impacts the quality of decisions

Relying on Huber (1990), the author relates the quality of decisions with several factors which are also affected using advanced information technology such as participation in decision making (a larger number of people may be included in decision making, who in other circumstances might have not participated due to geographical, departmental, divisional boundaries) and environmental scanning (scan of external and internal environment for problems/opportunities). However, there is not a specific measurement tool that can provide accurately whether a decision is effective or not. Typically, an effective decision will yield better performance of the firm. Two main factors have been considered while studying the quality of decisions in interviewed companies of this study: market performance and turnover/net profit. This section analyzes whether data-driven culture that exists among interviewed companies impact the quality of decisions.

Case of Vodafone Albania

The company which has quite profitable performance is Vodafone Albania (approximately 205.6 million Euros) and occupies 53% of market share. This is a very good performance which is affected by many factors, among which stands the use of analytics, as admitted by the interviewees. Vodafone admits that using advanced analytics in synergy with all departments decentralizes the decision and involves many participants who can be involved in making the right decision and meantime by not losing time or being limited to geographical or other divisional boundaries. For example, through advanced analytics they can get important insights regarding a problem/opportunity which goes automatically at the same time to the whole system and all decision makers have access at it at the same time. They take the necessary time to reflect about it and then provide a virtual communication (which provides the participation of many without having to meet face-to-face) and take the right decision. This is strongly related also with the efficiency of decision making and time reduction. Vodafone strongly emphasizes the need of synergy among all business units and the shift to an organizational data driven

culture, which are considered crucial factors for having a successful data-driven company and consequently leading to better decisions.

Case of AGNA Group

AGNA Group admits the benefits that analytics has brought into their organization. By using analytics, they have derived meaningful insights from the data, getting important leverage in understanding customer behavior, forecasting market trends, reducing operational costs, and consequently optimizing profits. AGNA has implemented analytics in most of its departments which operate in synergy with each other, and every employee seems to be data-driven as well as every decision maker seems to embrace and leverage from data. Quarterly a year employees must deliver reports with accurate interpretation of data and its examinations that help decision makers to analyze market trends, scan external environment in relation to internal environment of the organization, and interpret hidden opportunities or solve a particular problem. As the interviewee responded, one time they were analyzing reports extracted from analytics and it was revealed something that they had never thought. The biggest number of employees resigning was that of employees who had been working 0-6 months, followed by those who had worked from 6 months to 1 year. Furthermore, senior managers were able to understand that those employees were not fitting with their culture and maybe there was something wrong in the way they were recruited, trained, or perhaps the values were not delivered as it was aimed by the company. When asked about the impact that analytics have in decision making, the interviewee said that there have been more than 10 years that they do not follow anymore intuition or gut on their decisions. The key component in using analytics is not the tool but the synergy that exists among all employees and of course the shared beliefs, values and assumptions that comprise the foundation and the biggest asset of the company. *“Culture is important, and we try to keep our core values as primary standard on decision making to have quality decisions”* - the interviewee says.

Case of OSHEE

OSHEE is a state-owned company and meantime it is a monopoly in its own industry; therefore, it doesn't face many challenges that other private companies face such as the fear of losing a customer who might shift to the competitor, or the pressure to lower the prices to attract customers. Even though, this doesn't mean that OSHEE does not concern about its customers' behavior, especially when its customers are the whole population of Albania. Moreover, it has more than 5000 employees that need to be managed and organized for an effective and optimal performance. In this kind of industry (energy supply) mistakes or any inaccuracies are not tolerated therefore every branch of OSHEE, every business unit, every employee and every decision maker must work in synchronization with each other to get data in real time, provide accurate information, manage situations rigorously and solve problems quickly. OSHEE has implemented analytics in majority of the departments, mostly in sales department, finance and human resources department which are all interconnected in the same system and dependent on each other. While asked about the quality of decision and if they are based on analytics, the senior manager admits that decisions are based on analytics since they cannot take decisions that impact the whole population without having certain evidence that support it. *“Every insight that we gain from data and analytics we leverage to better operate today and to effectively improve our future services”* - the senior manager says. *“As data and analytics advance, as well as analytic culture get incorporated within our organization, we can observe added value to our operations as well as more effective decisions that bring us closer to our customers”* - was the concluded sentence provided by the senior manager.

Case of Century 21

Century 21 Albania is focused more on the customer relationship management. Consequently, it has implemented advanced analytics in the sales department and focuses more on studying and analyzing customer behavior and latest market trends. Considering that they operate in real estate, their only profitability comes from their persuasion to conclude a selling or renting of a property. As the senior manager exerts, all their decisions are based on revealed data from analytics, which generate better results and insights or correlations that humans sometimes cannot figure it out. Through analytics they can determine the type of the customer and what type of properties that customer is more likely to prefer. They can better understand their market position compared to latest market trends and accordingly they seek to improve or determine their short-term strategies. Senior managers consider important the harmony between employees. Many group trainings and recruitments are conducted for better using and understanding analytics. They consider the input as much important as the output. As Huber says, “garbage in, garbage out” (Huber, 1990).

Table 4: Summary table for the impact of DDC on the quality of decisions

| | The impact of data driven culture (DDC) on quality of decisions | | |
|------------------|---|------------------|-------------------------------------|
| | Market performance (Market share) | Turnover (Euros) | DDC impacts quality of decisions |
| Vodafone Albania | 53% | 205.6 million | + |
| Century 21 | 44% | 287,536 | + |
| OSHEE | 100% | 491,739 | + |
| AGNA Group | 63% | 5.6 million | + |

6.3. Data driven culture impacts the speed of decisions

Huber's view shows that advanced information technology reduces the time it requires to take a decision. Our findings agree only partially with Huber. Analytic tools are directed and controlled by humans, whose presence, work, and dedication are important and key components, the lack of which might risk the whole process. If those responsible for each of their work position do not take it seriously, do not believe in what they are doing and most importantly if they do not share the same beliefs, values, and goals within the company where they are working, then sooner or later things will take a wrong, misguided path.

Case of OSHEE

OSHEE considers punctuality and versatility as core values, this given their business function to supply with energy the whole country and meantime providing customer service timely and being always one step ahead to prevent any unpleasant event that might happen. Taking in consideration the large number of employees (over 5000) they cannot manage to have all of them for long terms. Another factor that impacts frequent employee change (typically every 4 year) is the political influence, but given its context being out of the thesis scope, it is not elaborated further. OSHEE admits that frequent employee changes have seriously risked the culture among the company which is easily observed in the chaos that is created in the system, delayed or uncompleted reports and consequently leading to delayed or ineffective decisions and a criticized performance. The manager emphasizes that work ethic and culture is very important to a company and that is precisely where new employees fail at. They do not understand the importance of data and their timely input process. From this experience, OSHEE has learned that if data are inputted timely and significantly in the system, then the output will be timely and useful too. Accordingly, it will be reduced the time to take a decision. Otherwise, any delay in putting the data in the system will consequently lead to delays in decision making. So, a data-driven culture in a company is crucial on having timely and efficient decisions.

Case of Vodafone Albania

Vodafone exerts that simply using advanced analytic tools is not enough for an efficient decision. Only after they harmonized the whole business units in using the analytics, they achieved to reduce the bureaucratic authorization process which is now submitted online. Consequently, reduced the frequency of meetings and instead use the time more productively and most importantly reduce the time of taking a decision. But they also emphasize that very important decision which need the involvement of other directories abroad might take a little bit longer, but still have been reduced enormously thanks to secure data transfer, safe online tools, virtual communication bypassing geographical boundaries.

Case of AGNA Group

AGNA Group seems to agree since they strongly exalt the impact of data-driven culture on the speed of decision making. Sometimes they need to take important decisions that might require involvement of different business units, which usually used to create many conflicts or disagreements, mostly because opinions were biased and not based on certain evidence such as analytics. Later, when analytics emerged in the company, still there were inconsistencies among departments since not all were accepting or adapting analytics and still creating conflicts. *"After a considerable period of using analytics, we can proudly admit of having achieved a data driven culture which provides us with synergy, comprehension and timely problem solving"* - the interviewee at AGNA says.

Case of Century 21

Century 21 also approves the impact of data driven culture in reducing the time to take a decision. As they operate in real estate and deal with different customer behaviors, they need to create some certain typologies and customer classifications according to which they can easily recognize the likely attitude a certain customer will have in a particular situation, or to understand the clients' preferences according to common typologies.

“This provides the company with an insight of the clients’ preferences, and we can easily direct them to the property that is more probably to be liked from them... This way we do not loose time and conclude the selling/renting at a record time and keep operational costs as low as possible” - the interviewee responded. According to the interviewee, when agents of the company used to be guided by their experience or intuition and less based on analytics failed at least 80% of the cases. After many efforts where both parties get tired and unsatisfied, the agents seem to analyze the analytics and see what’s wrong with their intuition, but sometimes it is too late because the information needs to be put in continuously so the output would be relevant. These typical mistakes cost the company a lot; therefore, all agents are strictly required to send a monthly report of their progress and analysis done to their clients to create efficient short-term strategies. *“Only by taking analytics seriously and putting information in the system continuously, then decisions can be taken quickly and in short time, otherwise they are worthless”* - interviewee concluded the answer.

7. CONCLUSIONS

The main purpose of this study has been to explore the influence of data-driven culture on decision-making in terms of quality and speed of decisions, relying on Huber’s Theory (1990). Differently from Huber, we conclude that simply by using advanced information technology is not enough to impact the quality and speed of decisions. Consequently, a shift to a data-driven culture can optimize decision making and yield better results. In this study, 31 companies in Albania have been interviewed, from which 31 have been unstructured interviews, 7 semi-structured interviews and 2 focus group discussions. Only 4 companies were subject of a further investigation through the case method. The four of them elevate the importance of shifting to a data-driven company to facilitate decision making and optimizing company’s performance. Main insights can be summarized as follows:

- Simply using analytic tools is not enough to enhance decision making. It requires involvement of all business units which should have a synergy in data and analytics usage.
- Analytics cannot do without human capital as well as human capital needs the analytics to operate.
- A consistent data-driven culture enhances an effective decision as well as reduces the time it requires to take a decision.
- To have a data-driven culture requires a shift in mindset which does not always come at a low cost as well as it requires some time, depending on the company’s developing phase and organizational structure.
- To have a data-driven culture means to have both data-driven employees and data-driven decision makers. The lack of one ruin the equilibrium and consistency of data-driven culture within an organization.
- The information input process in analytics is as much important as the output. If input is inaccurate, unreliable, or flawed, the output would be same and consequently yield misguided, ineffective decisions.

Given that the guided questions of the interview contained few Likert questions, those considered most relevant have been quantified to get a description of companies using analytics, the period of using analytics, and the perceived effects of analytics on decision making. Accordingly, companies having a short period of using analytics do not have the same perceived effects as those who use analytics for longer period. As the period of using analytics increases, also the perceived effects of analytics on decision making increases. Precisely, companies that use analytics from 0-2 years, 5 of them evaluate analytics not so important and 1 company remains neutral. As the period of using analytics increases (5-10 years or more than 10 years), rating also increases as 5 companies consider analytics important and 12 of them consider analytics very important. These results are very meaningful as they contradict the simplicity belief that by simply using advanced analytic tools decision-making optimization effectiveness will follow. In contrast, this study showed that a shift on mindset and implementation of data-driven culture in the whole organization, as well as the effective use of analytic tools, may enhance decision making in both terms of quality and speed.

This study provides few recommendations as well:

- To study different prepositions at which data-driven culture might impact business functions.
- To further apply large scale survey studies to increase the reliability of the current findings.
- Expand the sample size by aiming a cross-cultural research.

- Exploring the drivers of data-driven culture.

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Kurumsal Sosyal Sorumluluk Yaklaşımlarının İncelenmesi

Öğr. Gör. Dr. Bekir DEĞİRMENCİ¹

¹Adıyaman Üniversitesi /Besni Meslek Yüksekokulu, Büro Hizmetleri ve Sekreterlik Bölümü, e-mail:
bdegirmenci@adiyaman.edu.tr, ORCID: 0000-0001-5236-5245

Özet: Son yıllarda bilimin, teknolojinin ve ekonomide yaşanan dönüşümler işletmelerin kurumsal sosyal sorumluluk politikalarını kurumsal kararlar alırken göz önünde bulundurulması kaçınılmaz hale gelmiştir. Kurumsal sosyal sorumluluğu araştıran bilimsel çalışmalarda her ne kadar kurumsal sosyal sorumluluk yaklaşımlarına değinilmiş olsada bu yaklaşımları başlı başına inceleme konusu yapan herhangi bir çalışmaya rastlanmamıştır. Bu doğrultudan hareketle bu çalışma kurumsal sosyal sorumluluk kavramına ilişkin yaklaşımları inceleme konusu yapmıştır. Literatürde kurumsal sosyal sorumluluk yaklaşımları klasik ve modern yaklaşımlar şeklinde iki başlık altında incelenmiştir. Klasik yaklaşımlar daha çok maddi ölçütleri dikkate alarak işletme sahip ve paydaşlarının kar maksimizasyonunu odak noktasına alırken, modern yaklaşımlar daha çok topluma, insanlığa ve çevreye yönelik olumlu katkıları hedef alan manevi uygulamaları odak noktası haline getirmiştir. Yapılan literatür incelemesine dayanan bu çalışma bundan sonraki çalışmalara ışık tutacağı düşünülmektedir. Ayrıca karar alıcı konumunda bulunan işletme sahipleri ve yöneticilerinde kurumsal sosyal sorumluluk uygulamalarında yaklaşımlar ekseninde hareket etmeleri önerilmektedir.

Anahtar Kelimeler: Kurumsal Sosyal Sorumluluk, Yaklaşımlar, Literatür Taraması

Abstract: Transformations in science, technology and economy in recent years have made it inevitable for businesses to consider corporate social responsibility policies while making corporate decisions. Although corporate social responsibility approaches have been mentioned in scientific studies investigating corporate social responsibility, no study has been found that examines these approaches on their own. Moving from this direction, this study has examined the approaches to the concept of corporate social responsibility. In the literature, corporate social responsibility approaches are examined under two headings as classical and modern approaches. While classical approaches focus mostly on profit maximization of business owners and stakeholders by taking into account financial criteria, modern approaches focus more on spiritual practices targeting positive contributions to society, humanity and the environment. Based on the literature review, it is thought that this study will shed light on future studies. In addition, it is recommended that business owners and managers, who are in the position of decision makers, act on the axis of approaches in corporate social responsibility practices.

Key Words: Corporate Social Responsibility, Approaches, Literature Review

1. GİRİŞ

Kurumsal sosyal sorumluluk sanayi devriminden itibaren önemli bir araştırma konusu haline gelmiştir. Kurumsal Sosyal Sorumluluk (KSS) alanında yapılan çalışmalar daha çok kavramın maddi ve manevi yönleri üzerinde durmuştur (Becan, 2011; Şahin, 2019; Değirmenci, 2021; Raza v.d., 2021; Paille v.d., 2014). Günümüze kadar geçen süreçte KSS kavramı; kavramsal tanımı, dayandığı teoriler, yaklaşımlar ve uygulama alanıyla ilgili birçok çalışma yapılmıştır.

Bu çalışmanın amacı kurumsal sosyal sorumluluk yaklaşımlarına ilişkin literatür araştırması yapılmasını kapsamaktadır. Çalışmanın problem cümlesi ise hangi tür KSS yaklaşımları bulunmaktadır sorusuna yanıt aramaktır. Ayrıca çalışma kapsamında elde edilen bilgiler sayesinde kavramın daha iyi anlaşılacağı düşünülmektedir.

Literatürde KSS yaklaşımlarıyla ilgili yeterli çalışma bulunmamaktadır. Her ne kadar KSS çalışmaları kapsamında alt başlık olarak yaklaşımlar incelenmiş olsa da KSS yaklaşımlarını esas alan direkt bir çalışmaya literatürde rastlanmamıştır. Ayrıca çalışma kapsamında yapılan araştırmalarda KSS kavramı örgütse, yöneticiler ve çalışanlar düzeyinde incelendiği görülmüştür (Alakavuklar v.d., 2009; Çınarlı, 2014; Holcomb v.d., 2007; Kim v.d., 2018). KSS çalışmaları genelde kamu sektörü, hizmet sektörü ve üretim sektöründe yoğun olarak araştırılan bir konu olduğu görülmektedir. Çalışmanın bundan sonraki kısmında literatürde yer alan KSS çalışmalarına değinilmiştir. Son olarak sonuç ve öneriler kısmıyla çalışma sonlandırılmıştır.

2. LİTERATÜR İNCELEMESİ

Literatür incelendiğinde genel olarak kurumsal sosyal sorumlulukla ilgili yaklaşımlar genelde klasik ve modern olmak üzere iki başlık altında incelendiği görülmüştür (Silsüpür, 2020: 50). Bu iki yaklaşımdan ilki klasik sosyal sorumluluk yaklaşımıdır. Klasik yaklaşımının en önemli savunucularından olan Adam Smith'in geliştirdiği sistemde bireylerin mülkiyet haklarını her şeyin üstünde gören iktisadi bir düşüncedir. Bireylerin menfaatlerinin

her türlü eylemin üstünde gören bir yapı kişisel çıkarların aynı zamanda toplumsal çıkarlara da hizmet edeceği fikrini savunmuştur. Aktan ve Börü (2007) yapmış oldukları çalışmada, Adam Smith'in "Görünmez El Teorisi" egemen görüş olup, kârlılık ve üretimin artışı dışındaki konularla ilgilenilmesine lüzum olmadığı düşüncesi hâkimdir. Adam Smith, bir işletme yasalarına uyarak kârını en üst seviyeye ulaştırdığında topluma karşı sorumlu olduğunu ve işletmenin ekonomik faaliyetlerinin tamamının "görünmez bir el" tarafından iyilik etmeye yönlendireceğini ifade etmektedirler (Akt. Silsüpür, 2020: 51). Klasik görüş temelinde tamamen işletme sahipleri ve hissedarlarının kar maksimizasyonuna dayanan bir yapıyı savunmaktadır. Hayırseverlik, yardımseverlik ve karşılıksız bir takım faaliyetlerde bulunmanın sadece devletin görevi olduğunu savunmaktadır. Bir başka anlatımla sosyal projeler hükümetlerin gündemindeki ana unsur olduğundan bahsedilmiştir.

Özüpek (2005) yılında yapmış olduğu çalışmada, modern kurumsal sosyal sorumluluk anlayışı, bir şirketin çevre, toplum ve devlet gibi tüm dış paydaşları üzerinde yapabileceği etkiyi ve değişimi kabul eden bir aşamaya evrilmiştir. Birçok şirket, günümüzde, personelin şartlarının iyileştirilmesi, çevreye olumsuz etkileri azaltmak için geri dönüşüm uygulamalarının gerçekleştirilmesi, ulusal ve uluslararası hayır kurumlarının ve yardım projelerinin aktif olarak desteklemesi gibi kurumsal sosyal sorumluluk faaliyetlerini gerçekleştirmektedir (Akt. Albayrak, 2020: 13). Modern kurumsal sosyal sorumluluk anlayışı, bir şirketin çevre, toplum ve devlet gibi tüm dış paydaşları üzerinde yapabileceği etkiyi ve değişimi kabul eden bir aşamaya evrilmiştir. Birçok şirket, günümüzde, personelin şartlarının iyileştirilmesi, çevreye olumsuz etkileri azaltmak için geri dönüşüm uygulamalarının gerçekleştirilmesi, ulusal ve uluslararası hayır kurumlarının ve yardım projelerinin aktif olarak desteklemesi gibi kurumsal sosyal sorumluluk faaliyetlerini gerçekleştirmektedir (Tench ve Johns, 2013: 4). Kısaca özetlemek gerekirse kurumsal sosyal sorumlulukla ilgili yaklaşımlardan klasik yaklaşım daha çok maddi unsurları ön planda tutarken modern kurumsal sosyal sorumluluk yaklaşımları ise daha çok manevi unsurları yani insan odaklı işletme faaliyetlerini ön planda tutmaktadır. Bu kapsamda kurumsal sosyal sorumluluk yaklaşımlarını aşağıdaki şekilde açıklamak mümkündür.

Carroll'un Sosya Sorumluluk Piramidi Yaklaşımı: Carroll'a göre toplumun işletmelere dair beklentileri dört temel gruba ayrılabilir. "İşletme performansının iktisadi (ekonomik), hukuki (yasal), ahlaki (etik) ve ihtiyari (isteğe bağlı) kategorilerinden oluşan" bu dörtlü, şirketlerin ticari faaliyetlerini sürdürürken sorumlu kabul edilebileceği durumların tümünü karşıladığından kendinden önceki sosyal sorumluluk anlayışlarına kıyasla oldukça geniş kapsamlıdır. Carroll'un sosyal sorumluluk sınıflandırması, iş dünyası yazınında en çok yer alan modellerden biridir. Belirsiz bir kavram olan KSS'yi herkesin kolaylıkla anlayabileceği bir şekilde aktarıyor olması ve sektörden bağımsız tüm işletmelere uyarlanabilmesinin bu sonucu doğurduğu düşünülmektedir. Modeldeki sorumluluk bileşenleri iş dünyası için yeni kavramlar olmaktan uzaktırlar; bu kavramların uzun bir süredir şirketlerin yaşamlarında bulunduklarını söylemek mümkündür. Bununla birlikte tarihsel bir bakış açısıyla konuya yaklaşıldığında ekonomik ve yasal kategorilerinin etik ve isteğe bağlı sorumluluk türlerinden önce önem kazandığı belirtilmelidir. Küreselleşmeye bağlı olarak iş dünyasına ilişkin beklentilerin giderek yükseldiği özellikle de işletmelerde yaşanan yolsuzlukların ortaya çıktığı günümüzde; iş ahlakının önemi gittikçe artan bir konu haline geldiği vurgulanmalıdır. Her işletmenin temel sorumluluğunun başta ekonomik olmasından hareketle kategori olarak önceliği KSS'nin ekonomik bileşenine vermek gerekmektedir. Bir işletmenin ana yükümlülüğü, kazanç elde etmek suretiyle talep edilmekte olan "mal ve hizmetlerin" sağlanmasıdır. Söz konusu durumun, işletmenin var olma nedeni olarak kabul edilmesi mümkündür. Kurumsal sosyal sorumluluk, günümüzde birçok işletme tarafından uygulama alanı haline gelmiştir. Özellikle kurumsal sosyal sorumluluğun sanayileşme sürecine katkılarının önemli boyutlara erişmesi, işletmelerin toplum içindeki rollerinin daha ayrıntılı bir şekilde incelenmesine yol açmış, bu yön arayışı sayesinde işletmelerin sosyal sorumluluk değerleri önem kazanmıştır. Bu gelişmelere paralel olarak akademik çevrelerin teorik gelişimi ile genel toplumsal çevre, sosyal sorumluluğu birçok modelle inceleme konusu yapılmaktadır (Türker, 2013: 73-74).

Friedman'ın Hissedarlar Yaklaşımı: Friedman'ın hissedarlar modeli, işletmelerin sadece kendi faaliyet alanıyla ilgili konuları gündeme alması gerektiğini, esasında verimli çalışarak kar elde eden işletmelerin, aynı zamanda topluma karşı olan sosyal sorumluluğunu da yerine getirmiş olacağını ifade etmektedir. Milton Friedman (1970: 123), işletmelerin gelirlerini daha da arttırılabilmesi için; karların dağıtılmayarak iç finansmanda kullanılmasıyla, yeni yatırımlara dönüşeceğini, toplumun ekonomik refahının artması beraberinde yeni iş koşullarını doğuracağını ve böylece çalışanların istihdamının kolaylaşacağını iddia etmiştir. "İşletmenin bir tek sosyal sorumluluğu vardır, o da karlarını maksimize etmektir." diyen Friedman (1970: 122), mevcut hukuki ve ahlaki sistem içerisinde toplum için yapabilecek en iyi hizmetin bu olduğunu savunmuştur (Çalışkan, 2010: 10-11).

Ackerman Modeli: Robert W. Ackerman, işletmelerin asıl amaçlarının sosyal sorumluluk değil duyarlılık olması gerektiğini savunmuştur. Ackerman bu ifadesinden yola çıkarak büyük ölçekli işletmelerin sosyal alanda

geliştirdikleri duyarlı politikaların uygulanmasına ve sosyal sorunlar karşısındaki hareket tarzları ile ilgili olarak üç basamaklı bir model geliştirmiştir. Bu basamaklar sırasıyla politika aşaması, öğrenme aşaması ve örgütsel yükümlülük aşaması şeklinde sıralanmaktadır (Güleryüz, 2019: 64-65).

Aupperle'nin Kurumsal Sosyal Sorumluluk Modeli; Aupperle, kendisine ait olan kurumsal sosyal sorumluluk modelinde, kurumsal sosyal sorumluluk araştırmasında kullanılan deneysel ölçümlerin yetersiz olduğunu vurgulayarak, yeni bir ölçüm oluşturmaya çalışmıştır. Aupperle bu konuyu şu şekilde belirtmiştir: “Kurumsal sosyal sorumluluk alanındaki güçlükleri katlamak, test tanımlarını, önerileri ve görüşleri deneysel olarak test etmenin eksikliği olmuştur. Kurumsal sosyal sorumluluk araştırmacıları için, yazında var olan birçok tanımlı kullanmak yerine kendi ölçümlerini oluşturmak gibi bir eğilim ortaya çıkmıştır. Bu eğilimler, yapılan araştırmalar, çalışmalar arası kıyaslamaları ve bunlara göre oluşan analizleri engellemiş ve sosyal konular alanında araştırma bazının gelişmesini sınırlandırmıştır” (Aupperle, 1990: 238, Akt.Şüküroğlu, 2017: 151). Bu sebeplerden dolayı Aupperle, kendi kurumsal sosyal sorumluluk ölçümünü geliştirmiştir. Aupperle, Carroll'un kurumsal sosyal sorumluluk modelinin dört bölümünü oluşturan iktisadi, yasal, etik ve hayırseverlik boyutlarını, sayısal verilere dayalı olarak açıklamaya çalışmıştır. Çünkü Carroll, bunların sayısal olmayan göreceli ağırlıklarını belirlemişti. Aupperle, Carroll'un kurumsal sosyal sorumluluk boyutlarının ağırlıklarını; iktisadi sorumlulukları 3.50, yasal sorumlulukları 2.54, etik sorumlulukları 2.22 ve hayırseverlik yönlü sorumlulukları ise 1.30 şeklinde hesaplamıştır. Aupperle, iktisadi ve etik sorumluluklar arasında ters ilişkinin olduğu sonucuna varmıştır. Ona göre, iktisadi boyut iktisadi olmayan diğer boyutların hepsi ile negatif bir korelasyon göstermektedir. Bu durumda, iktisadi sorumluluk boyutunun diğer üç boyut olan yasal, etik ve hayırseverlik sorumluluk boyutlarına nazaran en önemli boyut olduğu sonucuna varmıştır (Şüküroğlu, 2017: 151).

Pinkston Kurumsal Sosyal Sorumluluk Modeli: Pinkston'un kurumsal sosyal sorumluluk modeli, Aupperle'nin yapmış olduğu araştırmayı ve bunun sonucunda ortaya koymuş olduğu ölçüm aracını, çok uluslu alanda kullanmayı ve uygulamayı amaçlamıştır. Pinkston; Aupperle'nin araçlarını, alt kuruluşları Amerika Birleşik Devletleri'nde bulunan ve merkezleri Büyük Britanya, Fransa, Almanya, Japonya, İsveç ve İsviçre'de bulunan çok uluslu mülkiyete sahip kimyasal şirketlere uygulamıştır. Bütün cevap örneklerinin toplam ortalama skorları hesapladığında Carroll'un dört boyutunun skorlarının; iktisadi sorumluluk boyutunun 3.28, yasal sorumluluk boyutunun 3.07, etik sorumluluk boyutunun 2.45 ve hayırseverlik sorumluluk boyutunun 1.15 olduğunu görmüştür. Pinkston'un yapmış olduğu modelde, yine iktisadi sorumluluk boyutunun öneminin yerini koruduğu ama buna karşın etik sorumluluk boyutunun da giderek önem kazandığı görülmektedir (Şüküroğlu, 2017: 152).

Davis'in Sosyal Sorumluluk Modeli: Davis (1997: 46–51), işletmelerin sosyal sorumluluğuna ilişkin geliştirmiş olduğu modeli hem toplumun refahını hem de işletme menfaatlerini koruyan ve yükselten önlemleri, beş ana başlık etrafında toplanmaktadır. Bunlar sırasıyla: Sosyal sorumluluk işletmelere emanet edilen sosyal varlıktan güç almaktadır. İşletmelerin toplumsal faaliyetlere açık olmaları gerekir. Hayırseverlik rolü ve yardım misyonu işletmeleri toplum nazarında daha değerli varlıklar haline getirmektedir. Sosyal sorumlulukların oluşturacağı maliyetler dikkate alınmalıdır. Bir başka anlatımla maddi çıkarlar ikinci planda değerlendirilmelidir. Sosyal sorumluluk faaliyetlerine ilişkin maliyetler toplum tarafından karşılanır. Burada dikkat edilmesi gereken nokta eğer işletmeler toplumsal projelere ön ayak oluyorsa toplumsal katmanlar ve paydaşlar bunun karşılığını mutlaka temin etmektedir. Bir başka anlatımla tüketiciler ve paydaşlar toplumsal projelerde aktif rol oynayan firmaları tercih etmektedir. Bu varsayım, uzun vadede topluma karşı sorumlu olduğunu düşünen bir tarzda gücü kullanmaktan sakınan işletmelerin bu gücü kaybetme eğiliminde olduğunu görülmüştür. İşletmelerin Toplumsal Faaliyetlerle İç İçe Olması: İşletmeler her türlü toplumsal faaliyete açık olması gerekmektedir. Toplumun refahının artması işletme refahının artmasına da katkı sağlayacaktır. Unutulmamalı ki, toplum olmadığı bir başka anlatımla toplumsal projelere kapalı işletmelerin ayakta kalması hiçbir zaman mümkün değildir. Güçlü bir toplumsal yapı ve huzurun sağlanması aynı zamanda güçlü bir örgütsel yapıya işaretir (Çalışkan, 2010: 10-11).

Kotler ve Lee Yaklaşımı: Her işletmenin kendi amacına en uygun girişimi, muhtemel kaygılarını, başarıya giden yolu ve aşamalarını dikkate alarak en doğru seçeneği belirlemesi gerektiğini vurgulayarak, kurumsal sosyal sorumluluğu “en azından bir hayır işleme davası” sloganıyla anlatan Kotler ve Lee, özellikle kurumsal sosyal girişimler kavramı üzerinde durmuşlardır. Sosyal hedefleri desteklemek ve KSS yükümlülüklerini yerine getirebilmek için işletme tarafından teşebbüs edilen büyük çaplı faaliyetler olarak tanımlanan kurumsal sosyal girişimler, “hayır işlemek için altı seçenek” aşağıda belirtildiği şekliyle açıklanmıştır (Kotler ve Lee, 2017: 1-2, Akt. Güleryüz, 2019: 67):

Sosyal Amaçlara İlişkin Farkındalık ve İlgiyi Artırmak: İşletme ve kurumların, sosyal bir hedef üzerindeki ilgi ve farkındalığı geliştirmek veya bu hedefe yönelik olarak kaynak ve gönüllü katılımcı bulmayı desteklemek için parasal veya hizmet olarak kaynak ayırarak yaptıkları girişim şeklidir. Bağışçı ve gönüllüleri bu sosyal amaca

yönlendirme, ikna etme amaçlı iletişim kurma bu girişimin temellerini oluşturmaktadır. Bu kapsamda yapılacak kampanyaların başarılı olabilmesi için, etkili medya kanalları üzerinden özendirici mesajlar ve ikna unsurları içeren uygulamalar üretilerek verimli iletişim teknikleri kullanılmaktadır. Bu teşviklere dahil olan işletme ve kurumlar; üretim, pazarlama, tedarik ve diğer bir çok sektörden unsurları kapsamaktadır. Bu teşvikler çevre, tıp, eğitim, hayvanların korunması, hayırseverlik gibi birçok alanda yardım faaliyetlerini içermektedir. Bu işletmeler çoğu zaman kar amacı olmaksızın sosyal amaçlara hizmet eden kurumların yanı sıra, mesleki vakıf ve dernekler, özel çıkar grupları ve medya kuruluşları ile işbirliği halindedirler.

3. SONUÇ

Yapılan literatür incelemesi sonucunda KSS kavramıyla ilgili bir çok çalışmaya rastlanmıştır (Mattera ve Moreno, 2012; Yorulmazer ve Doğan, 2017; Ponting, 2020). Yapılan çalışmalarda kurumsal sosyal sorumluluk faaliyetlerinin işletmelerin kurumsal sürdürülebilirlik açısından oldukça önemli bir faktör olduğu sonucuna varılmıştır. Bu noktada gerek işletme sahipleri, gerekse işletme yöneticileri ve gerekse de akademisyenler KSS kavramını incelerken kavramla ilgili yaklaşımları iyi derecede idrak etmeleri gerekmektedir. Bu noktada işletme içi alınan kararlarda ve yapılması planlanan akademik çalışmalarda akademisyenlere önemli bir yol haritası sunmaktadır.

Bu noktada işletme sahiplerinin KSS faaliyetlerini uygularken klasik ve modern yaklaşımlarının güçlü ve zayıf yönlerini muhabebe ederek kendileri için en uygun yöntemi seçmeleri konusunda daha dikkatli davranmaları gerekmektedir. Ayrıca akademisyenlerde yapacakları bilimsel çalışmalarda hangi yöntemi kullanmaları gerektiği konusunda KSS yaklaşımlarının öncül olacağı varsayılmaktadır.

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Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı Kapsamında Maddi Olmayan Duran Varlıklar

Doç. Dr Birsal Sabuncu¹

¹Pamukkale Üniversitesi / Honaz MYO, Muhasebe ve Vergi Bölümü, bsabuncu@pau.edu.tr, ORCID:
<https://orcid.org/0000-0002-3785-5446>

Özet: Ülkemizde küçük ve mikro ölçekli işletmeler için bilgiye dayalı muhasebe yaklaşımına dayanan Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS) Taslağı, 12 Temmuz 2019 tarihinde kamuoyu görüşüne sunulmuştur. 22 bölümden oluşan bu standardı uygulayacak işletmeler sayı olarak oldukça fazla olduğundan dolayı KÜMİ FRS önem arz etmektedir.

Bu çalışmanın amacı, duran varlıklar grubu içerisinde yer alan maddi olmayan duran varlıklarla ilgili olarak KÜMİ FRS'ye ilişkin hükümler değerlendirilmekte ardından yürürlükteki muhasebe sistemi ve standartlar ile karşılaştırma yapılarak benzerlikler ve farklılıklar ortaya konulmaktadır. Maddi olmayan duran varlıklar açısından KÜMİ FRS'deki düzenlemeler BOBİ FRS, TMS/TFRS ve MSUGT/VUK dikkate alınarak değerlendirildiğinde benzerliklerin yanı sıra farklılıkların olduğu da görülmektedir.

Anahtar Kelimeler: Maddi Olmayan Duran Varlıklar, KÜMİ FRS, Muhasebe

Intangible Assets Within Scope of the Financial Reporting Standards for Small and Micro Enterprises

Abstract: The Financial Reporting Standard for Small and Micro Enterprises (KÜMİ FRS), which is based on an information-based accounting approach for small and micro enterprises in our country, was submitted to public opinion on 12 July 2019. KÜMİ FRS is important because the number of enterprises that will implement this standard, which consists of 22 sections, is quite high.

In this study is to evaluate the provisions of KÜMİ FRS regarding the intangible assets included in the fixed assets group, and then to reveal the similarities and differences by comparing with the current local accounting system and standards. In terms of intangible assets, when the regulations in KÜMİ FRS are evaluated by considering BOBİ FRS, TMS/TFRS and MSUGT/VUK, it is seen that there are differences as well as similarities.

Keywords: Intangible Assets, KÜMİ FRS, Accounting

1.GİRİŞ

Günümüzde işletmelerin global boyutta artan ticari ilişkiler nedeniyle güvenilir ve karşılaştırma yapma imkanı sağlayan uluslararası standartlara yakın finansal tablolara ihtiyaç artmaktadır. Globalleşme sürecinde ülkemizdeki son bir değişiklik de Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS) taslağı yayınlanması olmuştur. Bilanço esasına göre defter tutan fakat bağımsız denetim kapsamında olmayan işletmeler için ihtiyaca uygun finansal tablolar hazırlaması ve bilgilerin gerçeğe uygun bir şekilde sunulmasını sağlamak amacıyla Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu (KGK) tarafından 12.07.2019 tarihinde Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS) Taslağı yayınlanmıştır.

KÜMİ FRS taslak metni 22 bölümden oluşmaktadır ve “Bölüm 12: Maddi Olmayan Duran Varlıklar” dır. Bölüm 12’de, standardın kapsamı, finansal tablolara alma ve ölçme, sonraki ölçüm ve finansal tablo dışı bırakma gibi konular yer almaktadır. KÜMİ FRS ile ilgili literatürdeki çalışmalar araştırıldığında aşağıdaki çalışmalara ulaşılmıştır:

Gökçen, Öztürk ve Güleç (2019), “KÜMİ FRS Seti Taslağı, BOBİ FRS Seti ve Tam Set TMS/TFRS’nin Temel Konular Açısından Karşılaştırılması”, başlıklı çalışmalarında temel konularda KÜMİ FRS ile BOBİ FRS ve TMS/TFRS yi karşılaştırmışlardır.

Akbulut ve Can (2020), “Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS) Taslağı Hakkında” başlıklı çalışmalarında KÜMİ FRS taslağının temel özellikleri değerlendirilerek TFRS ve BOBİ FRS’den farkı ve işletmeler için olası etkileri belirtilmiştir.

Aytaç ve Gençoglu (2020), “Maddi Duran Varlıklar ve Amortismanlar Açısından TFRS, BOBİ FRS, KÜMİ FRS Taslağı ve MSUGT'daki Uygulamaların Karşılaştırılması”, başlıklı çalışmalarında maddi duran varlıkların TFRS, BOBİ FRS KÜMİ FRS taslağı ve MSUGT açısından maddi duran varlıkları incelemişlerdir.

Gençoğlu (2020), “Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı Taslağı’nın BOBİ FRS ve Vergi Uygulamalarımız ile Karşılaştırılması ve Genel Değerlendirme”, başlıklı çalışmada KÜMİ FRS, BOBİ FRS ve vergi uygulamalarıyla karşılaştırmıştır.

Kıymetli Şen ve Özbirecikli (2020), “KÜMİ FRS’nin İş Dünyasına Sağlayabileceği Yararlar: BOBİ FRS, TMS/TFRS ve Mevcut Muhasebe Sistemi ile Mukayeseli Bir İnceleme”, başlıklı çalışmalarında KÜMİ FRS’yi TMS/TFRS, BOBİ FRS ve MSUGT/VUK ile karşılaştırarak olası yararlarına değinmişlerdir.

Bu çalışmanın amacı, KÜMİ FRS kapsamında, maddi olmayan duran varlıklara değinilerek yürürlükteki standartlar ve uygulamalarla aralarındaki fark ve benzerlikleri ortaya koymaktır. Maddi olmayan duran varlıklar ilk muhasebeleştirmede, dönem sonu ölçümde ve itfa payı ayrılması açısından Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı (BOBİ FRS) Bölüm 14 ve Türkiye Muhasebe Standardı (TMS) 38 ile benzerlik göstermektedir. Vergi Usul Kanunu/Muhasebe Sistemi Uygulama Genel Tebliği (VUK/MSUGT) ile ilk muhasebeleştirmede benzerlik gösterirken dönem sonu ölçümünde ise birikmiş değer düşüklüğü farklılık ihtiva etmektedir. Araştırma ve geliştirme giderlerinin muhasebeleştirilmesi konusunda KÜMİ FRS, tümünden farklıdır.

2. KÜMİ FRS KAPSAMINDA MADDİ OLMAYAN DURAN VARLIKLAR

2.1 Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS)

Bireysel ya da konsolide finansal tabloların Türk Ticaret Kanunu’nda belirtilen defter tutmakla yükümlü gerçek ve tüzel kuruluşlar tarafından, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu (KGK) tarafından yayımlanan muhasebe standartları çerçevesinde hazırlaması gerekmektedir.

Türkiye’de muhasebe işlemlerinde ve finansal tabloların hazırlanmasından birden fazla standartlardan, uygulamalardan yararlanılması söz konusudur. Ülkemizde uzun süreden beri Muhasebe Sistemi Uygulama Genel Tebliği/Vergi Usul Kanunu (MSUGT/VUK) muhasebede kullanılmaktadır. Kamu Yararını İlgilendiren Kuruluşlar tarafından KGK’nın hazırladığı Türkiye Muhasebe ve Finansal Raporlama Standartlarının (TMS/TFRS)’nin zorunlu olarak uygulanması gerekmektedir. Ayrıca, isteğe bağlı olarak da bağımsız denetime tabi olan büyük ve orta boy işletmeler de TMS/TFRS kullanabildiği gibi isterlerse KGK tarafından hazırlanan Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı (BOBİ FRS)’ni uygulamaktadırlar.

KGK tarafından bilanço esasına göre defter tutan ve bağımsız denetime tabi olmayan küçük ve mikro işletmelerin yararlanacağı Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı (KÜMİ FRS) Taslağı yayınlanmıştır. Ayrıca, bilanço esasına göre defter tutmayan işletmeler MSUGT/VUK uygulamasına devam edeceklerdir. Aşağıdaki şekilde standartları uygulayacak işletmeler belirtilmektedir.

Şekil 1: Türkiye’deki Finansal Raporlama Çerçevesi



Kaynak: www.kgk.gov.tr

KÜMİ FRS toplam 22 bölümden ve 105 sayfadan oluşmaktadır. KÜMİ FRS bilanço esasına göre defter tutan işletmeler için geçerli olduğundan birinci sınıf tüccarların bilanço esasına göre defter tutma hadlerini sağlayan mikro işletmeler de KÜMİ FRS seti uygulama kapsamındadır. Bilanço esasına göre defter tutmayan işletmeler MSUGT/VUK uygulamasına devam edeceklerdir.

2. 2 KÜMİ FRS Bölüm 12: Maddi Olmayan Duran Varlıkların Diğer Standartlar ve Mevcut Muhasebe Sistemi ile Karşılaştırılması

KÜMİ FRS Bölüm 12’de maddi olmayan duran varlıklara ilişkin muhasebe ilkeleri düzenlenmiştir. Fiziksel niteliği olmayan varlıklar olarak tanımlanan maddi olmayan duran varlıkların ayrılabilir olması ya da sözleşmeye bağlı diğer yasal haklardan kaynaklanması gerekmektedir (KÜMİ FRS, Madde: 12.3).

i) İlk Muhasebeleştirme

İlk defa finansal tablolara alınan maddi olmayan duran varlıklar, maliyet bedeli üzerinden muhasebe kaydına alınmaktadır (KÜMİ FRS, Madde: 12.4). Maddi olmayan duran varlıkların maliyet bedeli, varlığın satın alınması sonucu oluşan giderler ve varlığın kullanılabilir hale getirilmesi ile direkt bağlantılı maliyetlerdir (KÜMİ FRS, Madde:12.7). KÜMİ FRS’de satın alınan maddi olmayan duran varlıklarda vade farkı, küçük işletmelerde bir yıl veya daha kısa vadeli ödeme ile satın alınmış ise ayrıştırılmamakta, fakat bir yıldan uzun vadeli bir ödeme karşılığında satın alınması durumunda vade farkı ayrıştırılmaktadır (KÜMİ FRS, Madde: 12.8). Mikro işletmeler için maddi olmayan duran varlığın satın alınmasında vade farkı ayrımı gerekmemektedir (KÜMİ FRS, Madde: 12.8).

BOBİ FRS’ ye göre de ilk kez muhasebe kaydına alınan maddi olmayan duran varlıklar maliyet bedeli üzerinden muhasebeleştirilmektedir. Ayrıca, bir yıl ve bir yıldan kısa vadeli olarak satın alınan maddi olmayan duran varlığın bedeli üzerinden vade farkı ayrıştırılmamasına rağmen vade bir yıldan uzun ise, vade farkı ayrıştırılmaktadır (BOBİ FRS, Madde: 14.7-9).

TMS 38 Standardında “Bir maddi olmayan duran varlık ilk muhasebeleştirilmesi sırasında maliyet bedeliyle ölçülür” şeklinde belirtilmektedir (TMS 38, Madde:24). TMS 38’de belirtildiği üzere “maddi olmayan duran varlıkla ilgili bir ödemenin normal kredi vadelerinin ötesine ertelenmiş olması durumunda, maliyeti peşin fiyatına eşdeğerdir” şeklinde ifade edilmiştir ki varlığın maliyetini peşin fiyatı oluşturmaktadır (TMS 38, Madde: 32).

MSUGT/VUK’a göre ise, maliyet bedeli üzerinden muhasebeleştirilir. Ayrıca, VUK 163 Sayılı Sayılı Tebliğ’de göre değerlemede sabit kıymetin taksitlerle elde edildiği dönem sonuna kadar olan borç taksitlerinin varlığın maliyetine eklenmesi zorunlu olup söz konusu dönemden sonra ise gider yazılabilir veya amortisman konusu yapılabilmektedir.

ii) Dönem Sonu Ölçüm

KÜMİ FRS’ye göre ilk defa finansal tablolara alınan maddi olmayan duran varlık birikmiş itfa paylarından birikmiş değer düşüklüğü zararları düşülerek maliyet bedeliyle ölçülmektedir. Ayrıca, dönem içinde kullanılan varlıklarında gün esasına dayalı kıst amortisman ayrılması gerekmektedir (KÜMİ FRS, Madde: 12.16).

BOBİ FRS’ye göre maddi olmayan duran varlıklar dönem sonu ölçümünde maliyet yöntemi kullanılmaktadır. Maliyet bedeli üzerinden birikmiş itfa payından birikmiş değer düşüklüğü zararları düşülerek ölçülür (BOBİ FRS, Madde: 14.21).Ayrıca, dönem içinde kullanıma alınan varlıklar için kıst amortisman söz konusudur (BOBİ FRS, Madde: 14.22).

TMS 38’e göre ise dönem sonu ölçümde maliyet modeli veya yeniden değerlendirme modelinden birini muhasebe politikası olarak seçilebilmektedir (TMS 38, Madde:72). Yeniden değerlendirme modelini uygulanabilmesi için varlığın gerçeğe uygun değerinin tespit edilebileceği aktif bir piyasanın olması gerekmektedir (TMS 38, Paragraf 75).

MSUGT/VUK’a göre maddi olmayan duran varlıklar maliyet bedeli üzerinden ölçüm gerçekleştirilmektedir. Maliyet bedeli üzerinden birikmiş itfa payı düşülerek ölçülür, fakat itfa payı ihtiyaridir (VUK Madde 269; 273)

iii) İtfa

KÜMİ FRS’de maddi olmayan duran varlıkların faydalı ömürleri sınırlı ise, itfa payı ayrılması zorunlu olup, varlığın maliyet bedeli ve kalıntı değerinin düşülmesiyle itfaya tabi tutar elde edilmektedir. Maddi olmayan duran varlıklar dönem içinde kullanıma alınmış ise kullanılan güne göre kıst amortisman hesaplanmaktadır

(KÜMİ FRS, Madde:12.17-18-20). Maddi olmayan duran varlığa ilişkin faydalı ömrün belirsiz olduğu durumda, 5 yıldan az 10 yıldan çok olmayacak şekilde tespit edilen süre için itfa söz konusudur (KÜMİ FRS, Madde:12.26).

TMS 38'e göre, maddi olmayan duran varlıkta faydalı ömrü önemlidir ve varlık sınırlı faydalı ömre sahipse itfaya tabi iken, sınırsız faydalı ömre sahipse itfaya tabi olmamaktadır (TMS 38 Madde:89). Maddi olmayan duran varlığın faydalı ömrü belli değilse itfa edilmemektedir (TMS 38, Madde: 88).

BOBİ FRS'ye göre, itfa payı ayrılması zorunlu olup, itfa işlemine, maddi olmayan duran varlığın kullanıma hazır hale geldiği tarih itibarıyla başlanmaktadır. Maddi olmayan duran varlığın dönem içinde kullanıma alınması durumunda kıst amortisman uygulaması geçerlidir. Maddi olmayan duran varlığın itfa süresinin dolması veya varlığın finansal tablo dışı kalması ile de itfa işlemi sona ermektedir (BOBİ FRS, Madde: 14.22). Faydalı ömrü belli olmayan varlıkların itfası 5 yıldan az, 10 yıldan fazla olmayacaktır (BOBİ FRS, Madde: 14.33).

MSUGT/VUK'a göre, itfa uygulaması ihtiyari olup Maliye Bakanlığı tarafından maddi olmayan duran varlığın itfa ömrü belirlenmektedir.

iv) Araştırma Geliştirme Gideri

KÜMİ FRS'ye göre, maddi olmayan duran varlığın meydana getirilmesinde gerçekleşen araştırma ve geliştirme giderleri varlığın üzerinde finansal tablolara alınmaktadır (KÜMİ FRS, Madde: 12.10). Araştırma ve geliştirme faaliyetleri gerçekleştirildiğinde bir varlık oluşmuyor ise tüm bu gerçekleşen giderler kâr veya zarara yansıtılmaktadır (KÜMİ FRS, Madde: 12.11).

BOBİ FRS'de ise, maddi olmayan duran varlığın oluşum süreci araştırma safhası ve geliştirme safhası olarak ikiye ayrılmaktadır (BOBİ FRS, Madde:14.15). Maddi olmayan duran varlık ile ilgili olarak araştırma safhasında gerçekleşen giderler kâr veya zarara yansıtılmakta, söz konusu giderler aktifleştirilmemektedir (BOBİ FRS, Madde:14.16). Fakat, maddi duran varlı ile ilgili olarak geliştirme safhasında gerçekleşen giderler varlık olarak aktifleştirilmektedir (BOBİ FRS, Madde:14.17).

TMS 38'e göre, maddi olmayan duran varlığın oluşumu safhaları araştırma safhası ve geliştirme safhası olarak ayrılmaktadır (TMS 38, Madde: 52). Maddi olmayan duran varlık ile ilgili araştırma safhasında gerçekleşen giderler kâr veya zarara yansıtılmaktadır (TMS 38, Madde: 54). Geliştirme safhasında gerçekleşen giderler varlığın maliyetine eklenmektedir (TMS 38, Madde: 57).

MSUGT/VUK'a göre, maddi olmayan duran varlıklar için araştırma ve geliştirme safhası ayrımı söz konusu değildir. Bu giderlerin aktifleştirilerek bilanço hesaplarında yer alması veya gider olarak muhasebeleştirilmesi isteğe bırakılmış olup her ikisi de mümkündür.

3 SONUÇ

KGK, finansal raporlamada standartlaşmanın sağlanması açısından küçük ve mikro işletmeler için KÜMİ FRS taslağını yayınlamıştır. Çalışmanın konusunu oluşturan maddi olmayan duran varlıklara ilişkin hükümler KÜMİ FRS 12. bölümde düzenlenmiştir. Maddi olmayan duran varlıklar varlık kalemleri içerisinde önemlilerden biri olup, bu varlıklara ilişkin muhasebeleştirme, ölçüm, itfa, araştırma geliştirme giderleri gibi durumlar önem arz etmektedir. KÜMİ FRS'de maddi olmayan duran varlıkların ilk muhasebeleştirilmesi, sonraki ölçümü, itfa payı ve araştırma geliştirme giderleri ile ilgili düzenlemeler açısından diğer standartlar ve uygulamalar ile benzerlikleri yanında farklı uygulamalar da söz konusudur. Benzerlik ve farklılıklar aşağıda sıralanmaktadır:

KÜMİ FRS'ye göre maddi olmayan duran varlıklar ilk muhasebeleştirilmesinde maliyet bedeli ile kayıtlara alınması açısından BOB FRS, TMS 38 ve MSUGT ile benzerlik göstermektedir. KÜMİ FRS'de bir yıl veya bir yıldan kısa ödeme karşılığında satın alınan maddi olmayan duran varlıklarda vade farkı ayrıştırılmazken bir yıldan uzun ödeme karşılığında satın alınan varlıklarda vade farkı ayrıştırılmaktadır. Fakat, mikro işletmeler için vade farkı ayrıştırılmamaktadır. Vade farkı BOBİ FRS'de bir yıldan uzun ödemli olarak satın alımlardan ayrıştırılması bir yıl ve bir yıldan kısa vadeli satın alımlarda ayrıştırılmaması açısından iki standart benzerdir. TMS38'de ise, bir yıldan uzun veya kısa farkı olmaksızın vade farkı ayrıştırılmaktadır. MSUGT'de ise, hiçbir şekilde vade farkı ayrıştırılmamaktadır.

İtfa payı ayrılması açısından ise, BOBİ FRS, TM 38 ve KÜMİ FRS için itfa payı ayrılması zorunlu tutulmuştur. İtfa payı ayrılması MSUGT/VUK'da ise ihtiyaridir. Dönem içinde kullanılan varlıklarında faydalı ömre göre kıst usulde itfa payı ayrılması KÜMİ FRS, BOBİ FRS ve TMS38' de söz konusu olmasına rağmen MSUGT/VUK'da ise itfa payı kıst usulde uygulanmamaktadır.

Araştırma geliştirme giderleri KÜMİ FRS'de kâr/zarara kaydedilmektedir. BOBİ FRS' de araştırma aşamasında yapılan harcamalar kâr/zararda muhasebeleştirilirken geliştirme aşamasında yapılan harcamalar maliyete eklenerek aktifleştirilmektedir. TMS 38' ise, TMS 38 'de ise maddi olmayan duran varlık ile ilgili araştırma safhasında gerçekleşen giderler kâr veya zarara yansıtılmakta, geliştirme safhasında gerçekleşen giderler varlığın maliyetine eklenmektedir. MSUGT/VUK'a göre, maddi olmayan duran varlıklar için araştırma ve geliştirme gideri ayrımı olmayıp bu giderler isteğe bağlı olarak aktifleştirilebildiği gibi gider olarak da muhasebeleştirilebilmektedir.

Dönem sonu ölçümde KÜMİ FRS maliyet bedeli üzerinden birikmiş itfa payından birikmiş değer düşüklüğü düşülerek ölçüm gerçekleştirilmektedir. BOBİ FRS de KÜMİ FRS ile uyumludur. TM38'de ise, maliyet modeli ve yeniden değerlendirme modeli üzerinden ölçüm yapılmakta olup maliyet modeli açısından diğer KÜMİ FRS ve BOBİ FRS ile uyumludur. Maliyet modelinde, maliyet birikmiş itfa payı ile birikmiş değer düşüklüğü düşülmektedir. Yeniden değerlemede ise gerçeğe uygun değer yaklaşımı benimsenmektedir. MSUGT/VUK'da ise maliyet üzerinden ölçümlenmektedir. Maliyet üzerinden itfa düşülerek ölçüm yapılır ve itfa zorunlu değildir.

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Düzensiz Göç ve İletişim Sorunu

Öğr. Gör. Dr. Coşkun DOĞAN¹

¹Trakya Üniversitesi / Eğitim Fakültesi / Yabancı Diller Bölümü, coskundogan2002@yahoo.de, ORCID:
<https://orcid.org/0000-0002-6072-2721>

Özet: Uluslararası alanda gerçekleştirilen göç hareketliliği, yabancı ülke sınırları ötesine doğru yapılırsa belli yasal prosedürlerin yerine getirilmesi gerekmektedir. Ancak dünyada çeşitli nedenlerle kendi can güvenliklerini tehlikede gören kitleler, kendi ülkelerinin sınırları dışında yasa dışı yollara başvurarak göç eylemini gerçekleştirmektedir. Ekonomik anlamda küreselleşen dünyada, fakir olan üçüncü dünya ülkelerinden zengin olan özellikle batı ülkelerine, yasal yollardan gidemeyenlerin de gerçekleştirdikleri düzensiz göçler de söz konusudur. Sınır ötesi yapılan düzensiz göçler, sahte belgelerle de gerçekleştirilmekte ve bu bağlamda uluslararası insan ticareti yapan suç örgütleri ile işbirliği şeklinde olmaktadır.

Düzensiz göç sorunu, uluslararası alanda küresel bir sorun haline gelmiştir. Sınır ötesi yapılan düzensiz göç hareketliliği, hedef ülkelerin sınır güvenliklerini tehdit etmekte ve uluslararası suç şebekeleri tarafından yönlendirildiği için kontrol altına alınamamaktadır. Özellikle deniz ve kara yoluyla gerçekleştirilen düzensiz göçlerde büyük ölümcül olaylar da yaşanmaktadır. Türkiye 'de düzensiz göçmenlerin zengin batı ülkelerine geçmek için kullandıkları transit geçiş yapılan ülke konumundadır. Bu bağlamda Türkiye'nin kendi sınırlarının güvenliğini artırırken, ülkeye giriş yapmış Ortadoğu, Orta Asya ve Afrika menşeli düzensiz göçmenlerin, insan hakları boyutunda ihtiyaçlarının giderilmesine yönelik çalışmaların yapılması gerekmektedir.

Düzensiz göçmenlerin bulundukları ülkelerde ki en büyük sorunu iletişim kuramamalarıdır. Düzensiz göçmenlerin sosyal hizmetlere ulaşma boyutunda öncelikle iletişim kurabilmeleri bir koşuldur. Bu bağlamda her ülkenin sınır güvenliğinde sorumlu kimselerin, düzensiz göçmenlerin geldikleri kaynak ülkenin dil ve kültürünü bilmeleri çok önemlidir. Türkiye'de göçe yönelik kurulmuş İl Göç İdareleri, göçmenlerin iletişim kurabilmeleri yönünde duyarlı çalışmalar yapmaktadır. Düzensiz göçmenlerin iletişim sorunlarının çözümü, bu kurumlarda yer alan dil uzmanları ile olanaklıdır.

Bu çalışmada, düzensiz göç olgusunun hangi amaçlarla yapıldığı ve düzensiz göçün neden suç şebekeleri tarafından yönlendirildiği konusu kaynak tarama yoluyla incelenecektir. Düzensiz göçmenlerin en büyük sorunu olan iletişimin ne denli önemli bir çözüm aracı olduğu, nitel bir araştırma yöntemi ile betimleme yoluyla irdelenecektir.

Anahtar Sözcükler: Düzensiz Göç, İletişim, Dil

Irregular Migration and Communication Problem

Abstract: If international migration is carried out beyond the borders of foreign countries, certain legal procedures must be fulfilled. However, the masses in the world who see their own safety of life in danger for various reasons, resort to illegal means outside the borders of their own countries and carry out the act of migration. In the economically globalized world, there are also irregular migrations from poor third world countries to rich, especially western countries, by those who cannot go legally. Cross-border irregular migrations can also occur with forged documents, and in this context, it is in the form of cooperation with criminal organizations engaged in international human trafficking.

The problem of irregular migration has become a global problem in the international arena. Cross-border irregular migration threatens the border security of the target countries and cannot be brought under control because it is directed by international criminal networks. Especially in irregular migrations by sea and land, major fatal incidents are also experienced. In Turkey, it is the transit country that irregular immigrants use to pass to rich western countries. In this context, while increasing the security of Turkey's own borders, it is necessary to work towards meeting the human rights needs of irregular migrants from the Middle East, Central Asia and Africa who have entered the country.

The biggest problem of irregular immigrants in the countries they live in is their inability to communicate. It is a condition for irregular migrants to be able to communicate primarily in terms of accessing social services. In this context, it is very important for the people responsible for border security of each country to know the language and culture of the source country of irregular migrants. Provincial Migration Administrations established for migration in Turkey carry out sensitive studies to enable immigrants to communicate. The solution of the communication problems of irregular migrants is possible with the language experts in these institutions.

In this study, the purpose of irregular migration and why irregular migration is directed by criminal networks will be examined through literature review. How important a solution is communication, which is the biggest problem of irregular immigrants, will be examined through a qualitative research method and description.

Keywords: Irregular Migration, Communication, Language

1. GİRİŞ

Son zamanlarda dünyanın uluslararası boyutta yaşadığı en büyük sorunlardan bir tanesi düzensiz göçtür. Düzensiz Göç sorunun temelinde, genelde siyasi ve sosyal değişimler gibi bakılsa da, çoğunda ekonomik nedenler söz konusudur. Göçün öznesi olan göçmen, gitmek ve kalmak istediği hedef ülkeye göç için gerekli izin belgeleri olmadan, sınır güvenliğini hiçe sayarak yasa dışı yollardan giriş yapmaktadır. Düzensiz göçmenler, özellikle ülkelerinde yaşanan siyasi kriz olaylarını bahane ederek hiçbir belge edinmeden, sınır ötesi hareketliklerinde ülkelerarası güvenlik eksikliklerinden faydalanmaktadır.

Göç olgusunu yakından etkileyen iletişim ve ulaşım alanlarındaki hızlı ulaşılabilirlik durumu düzensiz göç hareketliliğini her geçen gün daha da arttırmaktadır. Ekonomik olarak kalkınmış ülkeler yönelik düzensiz göç hareketliliği kara, deniz ve hava yollarından uluslararası yasa dışı örgütlerin desteği ile devam etmektedir. Bu nedenle, özellikle fakir ülkelere gelen düzensiz göçmenler, o ülkelere geçiş için jeopolitik olarak öncelikle yakın ülkeleri tercih etmektedir. Afrika ülkelerinde yaşanan etnik ve siyasi baskılar, bazı Orta Asya ve Ortadoğu ülkelerinde siyasi yaşanan karışıklıklar hemen hemen tüm ana karalara deniz kara yoluyla bağlantısı olan Türkiye'yi yakından etkilemektedir.

Türkiye bulunduğu coğrafik konumu itibarıyla düzensiz göç hareketliliğinden her alanda en fazla zara gören ülke durumundadır. Gerek transit geçiş için gerekse Türkiye'ye yerleşmek için gelen düzensiz göçmen sayısı gün geçtikçe artmaktadır. Bu bağlamda göçmen kaçakçılığı Türkiye'nin sınırlarının güvenliğini tehdit etmektedir. Türkiye ulusal ve uluslararası boyutta yapılan anlaşalar çerçevesinde sınır güvenli ile ilgili gerekli önemi almaktadır. Ancak uluslararası alanda yaşanan göç olayları toplumsal dönüşümleri oluşturabilecek bir güç haline gelmiştir. Bu anlamda özellikle düzensiz göç hareketliliğini durdurabilmek için, bu kimselerle iletişim kurabilmek, onların sorunlarına yerinde çözüm bularak bulundukları yerlerde kalmalarını sağlamak çok önemlidir.

Farklı bir toplum yapısına sahip yeni bir ülkeye gelen düzensiz göçmenler için, iletişim sorunu en büyük engellerden biridir. Düzensiz göçmenlerin, kendilerini doğru ifade etme ve kendileri hakkında olan veya oluşabilecek ön yargıları yok edebilmeleri ancak iletişimle olasıdır. Özellikle sağlık ve sosyal hizmetler ulaşabilmenin yolu dil bilmekten geçmektedir. Daha sonraki süreçlerde hedef ülkenin toplumuyla uyum içerisinde yaşayabilmek ve kendilerini kabul ettirmek için ortak bir iletişim dili oluşturmak gerekmektedir. Bu da o ülkenin kullandığı ana dildir. Bu bağlamda, düzensiz göçmenlerle iletişim kurabilmek ve dil öğretimi düzensiz göçe hedef olmuş ülkenin göç politikasının en önemli parçası olmalıdır.

2. DÜZENSİZ GÖÇ VE GÖÇMEN TANIMI

Dünyada yaşanan göçlerin farklı nedenleri ve buna bağlı olarak yapıları vardır. Düzensiz göçmen terimi, kaynak ülkeden yasal yolla çıkış yapmamış ve hedef ülkede yasal olarak kalma hakkı olmayan kişi anlamına gelmektedir. Düzensiz göçmenlere yasa dışı göçmen demek, bazı yan anlamları da beraberinde getirmektedir. Aslında bunla aynı zamanda normatif anlam olarak da kullanılmaktadır. Yasa dışı kavramı bir suçun işlendiği anlamını taşımaktadır. Düzensiz göçmen kavramı ise, Uluslararası Çalışma Örgütü (ILO) tarafından şöyle tanımlanmaktadır. Bulundukları ülkede yasal izne sahip olmadan giren ve çalışan kişiler, yasadışı, gizli, belgesiz, ya da düzensiz olarak damgalanmaktadır. Bu konuya Yaman şöyle bir açıklama getirmektedir.

Yasa dışı göç kavramı, alan yazında çoğunlukla göçmen kaçakçılığı ve insan ticareti gibi devletlerin denetim ve kontrolünün dışında gelişen “düzensiz göç” (irregular migration) ile özdeş kullanılmaktadır. Buna göre gerek göçün kaynak ülkesi gerekse varış ülkesinin mevcut düzenleme normlarının dışında gerçekleşen nüfus hareketleri bu kapsamda değerlendirilir (Yaman, 2019:81).

Uluslararası antlaşmalarla devletlerin fiziki olarak yasal sınırları belirlenmiştir. Her devlet kendi sınır güvenliğinden sorumludur. Bir devletten diğer bir devlete kara, deniz ve hava yoluyla sınırların aşılması geçişi yasal bazı prosedürlere bağlanmıştır. Bu yasal sürecin dışında hareket eden birey veya gruplar sınır ötesi giriş yapmaya izinli olamazlar. Ancak çeşitli nedenlerle kendi ülkelerini terk ederek sınır ötesi ülkelere kontrolsüz giriş yapan veya yasal yollardan daha önce giriş yapan ve hedef ülkede yasal kalış süresi geçen göçmenler düzensiz göçmenlerdir. Devletlerarası sınırların sıkı bir şekilde kontrol altında tutulması demek, düzensiz göç hareketliliğinin de kontrol edilmesi anlamına gelmektedir. Her ülke kendi devletinin ve vatandaşlarının güvenliği için ulusal sınırlarını izinsiz geçmeye çalışan göçmenlere karşı koruma altına almalıdır. Bu anlamda Yaman şöyle düşünmektedir.

Düzensiz göç tanımlarını ve kapsamını ortaya koyarken en temel belirleyicimiz devletleri birbirinden ayıran “sınır” olgusudur. Ulus devletler için ülke sınırlarını sıkı sıkıya korumak, bir “namus meselesi” olarak algılanır. Ayrıca küresel terörün tırmandığı günümüzde, sınırların kontrolsüz ve izinsiz geçişlere karşı korunması önemli bir güvenlik önlemi olarak görülmektedir (Adıgüzel, 2020:112).

Düzensiz göç eylemini gerçekleştiren kimselere düzensiz göçmen denmektedir. Kendi ülkesini, başka bir ülkeye veya ülkelerin sınırların hiçbir yasal belge edinmeden geçen kimselerdir. Düzensiz göçmenler, hedef ülkenin sınır güvenliğini yok sayarak çeşitli amaçlarla gelmektedir ya da getirilmektedir. Düzensiz göçmenler insan kaçakçılarının yardımıyla sınır ötesi göç eylemleri gerçekleştirmektedirler. Bazen de suç şebekeleri tarafından hazırlanan sahte belgelerle başka ülkelere gitmekte oralarda çalışmaktadırlar. Düzensiz göçmen olgusu, yasa dışı sınır geçişlerinin yanında kaç çalışama, zorla çalıştırılma, insan ticareti ve kaçakçılığı gibi eylemlerle birlikte irdelenmesi gereken geniş bir kavramdır. Düzensiz göçmen tanımı, kısa ve açık şekilde Uluslararası Af Örgütü tarafından şöyle yapılmıştır.

“Düzensiz Göçmen”, geldiği ülkede kalmak için yasal hakkı bulunmayan kişiler için kullanılır. Ancak bu, tüm düzensiz göçmenlerin bulundukları ülkede resmi olmayan bir şekilde veya belgeleri olmadan kaldıkları anlamına gelmemektedir (Akt: Doğan, 2020:60).

Yasal olmayan göç eden kimselerle ilgili kullanılan Mülteci ve Sığınmacı terimleri, Düzensiz Göçmen teriminden oldukça farklı anlam içermektedir. Mülteci Türkiye’de sadece Avrupa ülkelerinden gelen, ülkesine birçok nedenden ötürü geri dönemeyen ve vatansız durumuna düşen kimseleri kapsarken; diğer ülkelerde tüm ulus ve ülkelerden göç eden kimseler bu statüde değerlendirilmemektedir. Mülteci Ankara Barosunun yayınladığı makalede şu şekilde tanımlanmıştır.

“Mülteci; Söz konusu Kanunun 61. maddesine göre mülteci (refugee) şu şekilde tanımlanabilir: “Avrupa ülkelerinde meydana gelen olaylar nedeniyle; ırkı, dini, tabiiyeti, belli bir toplumsal gruba mensubiyeti veya siyasi düşüncelerinden dolayı zulme uğrayacağından haklı sebeplerle korktuğu için vatandaşı olduğu ülkenin dışında bulunan ve bu ülkenin korumasından yararlanamayan ya da söz konusu korku nedeniyle yararlanmak istemeyen yabancıya veya bu tür olaylar sonucu önceden yaşadığı ikamet ülkesinin dışında bulunan, oraya dönemeyen veya söz konusu korku nedeniyle dönmek istemeyen vatansız kişi...” (http://www.ankarabarosusu.org.tr/siteler/ankarabarosusu/tekmakale/2015-1/03.pdf).

Ankara Barosunun bu makalesinde Yabancılar ve Uluslararası Koruma Kanunu’nda Sığınmacı ile ilgili herhangi bir tanımlamanın yapılmadığı, bunun yerine Kanunda “sığınmacı” kavramı yerine “şartlı mülteci” kavramının kullanıldığı belirtilmektedir. Sığınmacı terimi de aşağıdaki şekilde tanımlanmıştır.

“1994 tarihli mülga Yönetmeliğin 3. maddesine göre sığınmacı (asylum-seeker) şu şekilde tanımlanmaktadır: “ırkı, dini, milliyeti belirli bir toplumsal gruba üyeliği veya siyasi düşünceleri nedeniyle takibata uğrayacağından haklı olarak korktuğu için vatandaşı olduğu ülke dışında bulunan ve vatandaşı olduğu ülkenin himayesinden istifade edemeyen veya korkudan dolayı istifade etmek istemeyen ya da uyruğu yoksa önceden ikamet ettiği ülke dışında bulunuyorsa oraya dönmeyen ya da korkusundan dolayı dönmek istemeyen yabancı” (http://www.ankarabarosusu.org.tr).

Yabancı bir ülkede “Düzensiz Göçmen” durumuna düşmek kısaca; Yasal olmayan yollardan yabancı ülke topraklarına izinsiz giriş yapmak, uluslararası antlaşmalar dışında yabancı ülkeye giriş koşullarını yok saymak, çığnemek veya normal yasal giriş yaptıktan sonra o ülkede kalış süresini yani vize süresini geçirmek anlamına gelmektedir.

3. DÜNYADA VE TÜRKİYE’DE DÜZENSİZ GÖÇ

Göç olgusu, insanlık tarihi kadar eskidir. Tarihsel süreç içerisinde yapılaş şekilleri, amaçları ve nedenleri değişse de halen varlığını sürdürmektedir. Bugün kapsam alanı gittikçe genişleyen ve çoğu bilim alanının araştırma konusu haline gelen göç hareketliliği tüm ulusları derinden etkilemektedir. Bu anlamda son yüzyılın ikinci yarısında, yani özellikle II. Dünya Savaşı sonrasında uluslararası göç sorunu tüm dünya ülkelerinin gündemini oluşturmuştur. Dünyada yaşanan bu göçlerin nedenleri birbirinden farklıdır. Özellikle demokrasinin tam anlamıyla yaşanmadığı veya sağlam temellere dayandırılmayan üçüncü dünya ülkelerinde ortaya çıkan (Deniz, 2014) siyasi istikrarsızlıklar, insan hakları ihlalleri, baskılar, iç savaşlar, etnik çatışmaların yanı sıra, ekonomik nedenlere dayandırılan iş gücü talebinin azlığı, ekonomik sıkıntılar ve coğrafi koşulların yetersizliğinden kaçan göçmenleri daha iyi koşullarda yaşayabileceği kadar gelir elde edebileceği yerlere gitmeye zorlamaktadır. Bu göç esnasında canlarını hiçe saymakta ve hatta ölümü bile göze almaktadırlar. Tabi bu tür göçlerden

emperyalist ülkeler ucuz iş gücü elde ederken, yasa dışı örgütlerde insan kaçakçılığında maddi gelir elde etmektedirler. Bu anlamda Deniz şöyle söylemektedir.

Birleşmiş Milletler Uluslararası Göç Verileri'ne göre 2010 yılında dünya nüfusunun % 3,1 i göçmen konumunda iken, daha fazla gelişmiş bölgelerdeki göçmen sayılarının toplam nüfusa oranı 10,3; daha az gelişmiş bölgelerdeki oran ise 1,5'dir. Dünya'daki toplam göçmenlerin %32,6'sı Avrupa'da, %23,4'ü de Kuzey Amerika'dadır. ABD'nin oranı ise yaklaşık %20'dir. Diğer gelişmiş ülkelere Almanya, Fransa, İtalya gibi ülkeler ise diğer ülkelere oranla yüksek oranlara sahiptirler. Uluslararası göç olgusundaki bu durum, göçün gelişmekte olan ya da azgelişmiş ülkelere doğru olduğunun bir göstergesi niteliğindedir. Çünkü gelişmekte olan ülkelerde yaşayanlar için, birçok zengin -özellikle Kuzey Amerika ve Avrupa- ülkeleri hayallerindeki yerler olarak görülmektedir (Deniz, 2014:183).

Özellikle zengin Avrupa ülkeleri, Orta Doğu, Asya ve Afrika'nın çoğu ülkelerinden düzensiz göçmenlerin hedefi olmaktadır. Özellikle Türkiye üzerinden deniz ve kara yoluyla Yunanistan'a ve yine deniz yoluyla Akdeniz üzerinden İtalya'ya gitmek için çaba sarf eden düzensiz göçmenler, göç esnasında trajik ölümle sonuçlanan olaylar yaşamaktadırlar. Avrupa'ya herhangi bir şekilde ulaşmayı başaran düzensiz göçmenler, Avrupa ülkeleri tarafından çok çabuk kabul edilmemekte ve hatta geri gönderilmektedir. Özellikle terörle ilişkilendirilen düzensiz göçmenler, kendi devletlerinin iç güvenliğine bir tehlike olarak algılanmaktadır. Ancak Avrupa ülkelerinin tüm yasal önlemlerine karşın düzensiz göçmenler hedef ülkelerin sınır güvenliğini aşarak amaçlarına ulaşmaktadır. Bu anlamda Adıgüzel şöyle söylemektedir.

Düzensiz göçmenlere karşı sınırlarını sıkı sıkıya kapatmak isteyen ülkeler ise, özellikle Akdeniz'i geçerek İtalya ve Yunanistan üzerinden giriş yapan yasa dışı göçlere karşı çaresiz kalmaktadır. 2015'te düzensiz göçmenlerin yüzde 99'undan fazlası İtalya ve Yunanistan üzerinden AB sınırlarına ulaşmıştır (Adıgüzel, 2019:130).

Düzensiz göçmenlerin kullandığı göç yolları, aslında yasal yollarda kullanılan rotanın hemen hemen aynısıdır. Fakat yasal yollardan sınır ötesi göç eylemi gerçekleştirme olanağı olmayan göçmenler, aynı yolu yasal olmayan şekilde kullanmaktadırlar. Yasal olmaya göç yollarında düzensiz göçmenlerin kullandığı ulaşım araçları oldukça güvensiz olduğu için, büyük can kayıpları da yaşanmaktadır. Uluslararası düzensiz göç menlerin Avrupa ülkelerine geçişlerini gerçekleştirdikleri ülkelerden biri de Türkiye'dir. Türkiye Cumhuriyeti, komşu devletlerinde gelişen siyasi istikrarsızlıklar nedeniyle, komşu ülkelere gelen düzensiz göçmenlere geçici bir süre ev sahipliği yapmaktadır. Ancak düzensiz göçmenlerin Türkiye Cumhuriyeti'nin bu iyi niyetini, Türkiye Cumhuriyeti sınırlarını batı ülkelerine transit geçiş için kullanmaktadır. Sadece Türkiye değil, birçok ülkede düzensiz göçmenlerin hedef ülkeler ulaşmaları için kullandıkları yol güzergâhları olmaktadır. Adıgüzel bu yol güzergâhlarını şöyle ifade etmektedir.

Batı Avrupa'ya denizden ve karadan yapılan düzensiz göçlerde Türkiye önemli bir geçiş ülkesi olmakla birlikte, Kafkasya, Afrika, Rusya Federasyonu, Ukrayna, Batı ve Güneydoğu Akdeniz, Balkanlar, Bosna-Hersek gibi farklı birçok güzergâh kullanılmaktadır (Adıgüzel, 2019:132).

Anadolu toprakları, jeopolitik durumu (Asya, Avrupa ve Afrika anakaraları arasında bulunması)nedeniyle, tarih boyunca önemli bir göç yolu olmuştur. Türkiye Cumhuriyeti'ni kurulduktan sonra da bu göçler çeşitlilik göstererek devam etmiş ve etmektedir. Türkiye'nin bulunduğu coğrafyadaki siyasi ve ekonomik istikrarsızlıklar, göç hareketliliklerini Anadolu topraklarına yöneltmiştir. İlk dönemler göçmenler, kıtalararası köprü niteliğinde olan Türkiye topraklarını, zengin batı ülkelerine gitmek için, transit ülke olarak kullanılmaktaydı. Batı ülkelerinin göçmenlere karşı sert tutumları ve Türkiye'nin ekonomik gücünün ve siyasi istikrarının yükselmesi nedeniyle göç eylemlerinin hedefi haline gelmiştir. Türkiye'de kendilerini güvende hisseden düzensiz göçmenler artık kalmakta ve yerleşmektedirler.

Türkiye; Asya, Avrupa ve Afrika Kıtalarının kesişim noktasında olması, politik ve ekonomik açıdan gelişmemiş devletlerle zengin Batı ülkelerinin arasında bir köprü niteliğinde bulunması itibariyle düzensiz göçmenler tarafından transit güzergâh olarak kullanılmaktadır. Ayrıca, ülkemizin bölgesinde yükselen güç olması üçüncü ülke vatandaşlarının Türkiye'yi transit ülke konumundan çıkarıp hedef ülke konumuna taşımıştır (<http://www.turkdanismanlik.com/Turkiyenin-Duzensiz-Goc-Ile-Mucadelesi>).

Türkiye, düzensiz göç hareketliliğinden en fazla etkilenen ülke durumundadır. Türkiye son yıllarda sürekli olarak göç alan ve düzensiz göçmenlerin sınırlarını zorladığı ve sıkça kullandığı bir transit geçiş bölgesi haline gelmiştir. Bu anlamda Türkiye, göç yönetiminin düzenlenmesi için yeni çalışmalar başlatmış ve (Turgut, 2020) bu da kalkınma planlarında yer almıştır. Göç hareketliliklerine karşı Türkiye ulusal ve uluslararası düzenlemelere

sürekli olarak olumlu bakmış ve bu anlamda her türlü antlaşmaya imza koymuştur (1934’de İskan Kanunu, 1951’de Mültecilerin Hukuki Durumuna Dair Cenevre Sözleşmesi, AB uyum yasalarına uygun düzenlenen 5237 Sayılı Göçmen Kaçakçılığı ve insan Ticaretinin Suç Sayılmasına yönelik TCK., 2003’de düzenlenen Vatandaşlık Kanunu, 64458 Sayılı Yabancılar ve Uluslararası Koruma Kanunu(YUKK). gibi (Turgut, 2020). Türkiye 2003 yılında Göç Eylem Planı hazırlamış ve göç yönetiminin Avrupa’yla uyumlu hale gelmesini sağlamıştır. Ayrıca birçok ulusal ve uluslararası sivil toplum örgütleri ile” göç ve göçmen” sorunlarının çözümüne yönelik çalışmalar yürütülmüştür. Türkiye, göç eylemlerine yönelik kurumsal anlamda birçok yapısal örgütlemeler gerçekleştirmiştir. Bunların en önemlisi, göç eylemlerine yönelik oluşturulan politikaların yürütüldüğü “İl Göç Müdürlüğü” dür. Ayrıca AFAD ‘da göç alan çalışmalarında emniyet güçleriyle birlikte bizzat çalışmalar yürütmektedir.

4. DÜZENSİZ GÖÇ VE İLETİŞİM İLİŞKİSİ

Göç nedeniyle kendi öz kültürünün yaşandığı toprakları terk eden düzensiz göçmenlerin, hedef ülke yolunda ve hedef ülkede en büyük sorunu iletişim zorluğudur. Öncelikle göç yollarında insani ihtiyaçlarını karşılayabilmek için, o coğrafyada yaşayan insanlarla iletişim kurması gerekmektedir. Düzensiz göçmenler hedef ülkeye ulaştıktan sonra, kendilerine sunulacak kamu hizmetlerinden etkin faydalanabilmeleri o ülkenin dilini kullanmaları ile mümkündür. Ayrıca kamu düzeninin sağlanması açısından, düzensiz göçmenlerin uyulması gereken yasal düzenlemeleri tanımaları ve toplumsal kabul görmeleri önemli bir durumdur. Doğabilecek olası bir sorun konusunda düzensiz göçmenlerin kendini ifade edebilmesi için iletişim en büyük ihtiyaçlarıdır. Bu konuda Ünal şöyle düşünmektedir.

Dil bariyeri göçmen ve mültecilerin birçok alanda yaşadıkları zorlukların temelinde yer alır. Dilini bilmedikleri bir ülkeye yerleşen göçmen ve mülteciler sağlık hizmetleri alanında problemini anlatma, eğitim alanında akademik bilgileri öğrenme ve sosyal hayatlarında kendilerini doğru ifade etme konusunda oldukça yetersizdirler. Yerleşilen ülkenin diline hâkim olmadıkları için bir sorunu dile getirmek, anlatabilmek ve ihtiyaçlarını ifade edebilmek göçmen ve mülteciler için oldukça zorlayıcıdır (Ünal, 2020:147).

Düzensiz göçmenlerin, hedef ülkede kabul görmesi ve toplumsal uyumun sağlanması önünü o ülkenin dilini öğrenmek açacaktır. Dili öğrenen göçmen sosyal yaşam içerisinde yer alacak ve kendisine yabancı olan kültürün toplum içerisinde uygulanmasını öğrenerek, toplum normlarına göre davranışlar sergileyecektir. Ayrıca düzensiz göçmenlerin hedef ülkenin dilini öğrenmeleri kendilerine o ülkenin eğitim kurumlarının yolunu da açacaktır. Göç edilen ülkenin kültürel kimliğini tanıyan ve dili ile etkin iletişim kurabilen düzensiz göçmenlerin aidiyet duyguları da gelişecektir. Böylece düzensiz göçmenler, hem toplumsal uyum sağlayacaklar hem de kendilerini yabancı bir toplum içerisinde güvende hissedecektir.

Heyneman’a (2000;2003;2005) göre eğitim kurumları, bireyin göç edilen ülkeye başarılı entegrasyonunun gerçekleştirilmesinde etkili olan en önemli faktörlerden biridir. OECD (2015) raporunda da göçmen ve mültecilerin yeni çevrelerinin en önemli sosyal ortamlarından biri olan eğitim kurumlarına ne ölçüde aidiyet duygusu geliştirdiklerinin aynı zamanda onların göç ettikleri topluma ne kadar iyi entegre olduklarının da göstergesi sayıldığı belirtilmektedir (Akt: Kuru, 2020:164).

Düzensiz göçmenler için hedef ülkenin dilini bilmek, kültürel uyum için oldukça önemli bir olgudur. Ayrıca yerleşilen ülkenin dilini bilmeyen göçmenler, toplumsal yaşamdan uzaklaşmakta ve kendi içine kapanmaktadırlar. Bu bağlamda kendileri ile sınırlı bir iletişim kurulabilmekte ve birçok kamu hizmetinden faydalanamamaktadırlar. Düzensiz göçmenlerin, kendi dünyalarının dışına çıkabilmeleri için dil anahtar rol oynamaktadır. Düzensiz göçmenler ile yerel halk arasında etkili bir iletişim kurulması açısından dil öğretimine, göç yönetimi ve uyumlu birlikte yaşam açısından önem verilmelidir. Dil öğrenmenin ve göçmenlerle iletişimin ne kadar gerekli olduğu konusunda ki görüşlerini Tamkoç şöyle ifade etmektedir.

İnsanların birbirleriyle iletişim kurmaları, paylaşım yapmaları, sorunlarını çözmeleri, topluma katılım sağlamaları dil ile mümkün olabilmektedir. Dolayısıyla göç söz konusu olduğunda varış ülkesindeki hayata katılım sağlamak, oradaki insanlar ile iletişim kurabilmek, bütünleşmeyi sağlayabilmek için dil vazgeçilmez bir unsur olarak karşımıza çıkmaktadır (Tamkoç, 2020:218).

Göç olgusu farklı sosyo-kültürel yapıya sahip toplumlarının karşılaşmasına ve bir arada yaşamasını sağlayan bir araçtır. Farklılıkların birlikte yaşamlarının beraberinde getireceği zorlukların bertaraf edilmesi için, iletişim engellerinin ortadan kaldırılması önemlidir. Ayrıca insan hakları bağlamında gerekli olan sağlık, eğitim, hukuk, sosyal güvence gibi yaşamsal teknik alt yapıların hazırlanması göçmenlerin varlıklarını sürdürecekleri ülke toplumuyla sağlıklı bir bütünleşme yolunu açacaktır. Böylelikle göçün toplumsal sonuçların belirleyerek, uyum için gerekli önlemlerin alınmasını sağlamak, farklı kültürler arasındaki çatışma ve uyumsuzluğu ortadan kaldıracaktır.

5. SONUÇ

Düzensiz göç hareketliliği her bir ulusun kendi başına çözebileceği bir sorun olmaktan çok artık tüm ulusların sorunudur. Çünkü düzensiz göç, her yönüyle tüm ulusları etkilemektedir. Gerek ekonomik gerekse siyasal boyutta düzensiz göç hareketliliği ülkelerin kamusal dengelerini bozmaktadır. Bu bağlamda uluslar kendi aralarında düzensiz göç hareketliliğini önlemek amacıyla işbirliği yapmak zorundadırlar. Ayrıca ulusal ve uluslararası sivil toplum örgütleri ile düzensiz göçün önlenmesi konusunda insan haklarının gerektirdiği alanlarda anlaşmalar yapılmalıdır.

Uluslararası büyük bir sorun haline gelen düzensiz göç, özellikle coğrafik konumu nedeniyle Türkiye'yi hedef almış durumdadır. Düzensiz göçmenler, Türkiye'yi gerek transit ülke olarak gerekse de yerleşmek amacıyla kullanılmaktadır. Türkiye'nin bir yarım ada şeklinde denizlerle çevrili olması, düzensiz göçmenlere, sıklıkla trajik olaylar yaşansa da deniz yoluyla başka ülkelere geçiş olanağı sunmaktadır. Türkiye kendi sınır güvenliğini arttırmış ve düzensiz göç ile mücadele konusunda her türlü uluslararası anlaşmalara imzalamıştır. Özellikle düzensiz göçmenlerin hedefi olan zengin batı ülkeleri de, düzensiz göçle mücadele konusunda gerekli hassasiyeti göstermeleri beklenmektedir.

Düzensiz göçmenlerin kaynak ülkelere, göçmenlerin güvenliklerinin sağlanması konusunda baskıların yapılması da bu soruna karşı bir yaptırım unsuru olacaktır. Kendi ülkelerinde huzur içerisinde yaşamaları sağlanmalıdır. Bu konuda uluslararası anlaşmalar çerçevesinde düzensiz göç kaynaklık eden ülkelere yardım edilmelidir. Hedef ülkelere de gelip yerleşmiş olan düzensiz göçmenlerin bir an önce uyum sürecinden geçirilerek, topluma entegre edilmeleri gerekmektedir. Aksi halde gelecekte, yasadışı yollardan gelen ve hedef ülkelerde kalan göçmenlerin, o ülkelerin ulusal bağımsızlıklarını tehdit edebilecek bir yapıya ulaşması şimdiden düşünülmelidir.

Bu anlamda düzensiz göçmenlerin iletişim sorunların bertaraf edebilecekleri, hedef ülkenin dili ve kültürünü tanımaları gerekmektedir. Öncelikle bulundukları ülkede sosyal hizmetlerden faydalanabilmeleri (sağlık, barınma, eğitim gibi) hedef ülkelerdeki yetkililerle iletişim kurmalarına bağlıdır. Ayrıca dil sorunu olmayanların eğitim ve iş alanlarında görev almaları sağlanmalıdır. Bu şekilde hedef ülkeye aidiyet duyguları oluşacaktır. Hedef ülkeyi benimseyen ve yeniden toplumsallaşma olanağı bulan düzensiz göçmenler, kendilerini hedef ülke içerisinde kullanmaya niyetlenecek yasadışı örgütlerle de ilişkilerini keseceklerdir. Bu anlamda hedef ülkeye yerleşen düzensiz göçmenlerin iletişim sorunlarının çözülmesi önemlidir.

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Göç ve Yeniden Toplumsallaşma

Öğr. Gör. Dr. Coşkun DOĞAN¹

¹ Trakya Üniversitesi / Eğitim Fakültesi / Yabancı Diller Bölümü, coskundogan2002@yahoo.de, ORCID:
<https://orcid.org/0000-0002-6072-2721>

Özet: Göç, insanlık tarihi kadar eski bir olgudur. Her ne kadar çeşitlilik gösterse de, göç mekânsal bir yer değiştirme anlamına gelmektedir. Göçle birlikte yer değiştirme, özellikle sosyolojik, psikolojik, ekonomik ve politik sorunları beraberinde getirmektedir. Göçe kaynaklık eden ve göçe hedef olan yerlerde hem demografik yapıda hem de sosyo- kültürel yapıda değişiklikler yaşanmaktadır. Farklı toplumsal ve kültürel yapıya sahip toplumların karşılaşması bir takım çatışmalara neden olmaktadır.

Göç eylemini gerçekleştiren göçmenlerin yabancı bir topluma katıldıkları da yaşadıkları en büyük sorun sosyalleşme (toplumsallaşma) sorunudur. Göçe hedef olan yerin bireyleri ile uyum içerisinde yaşayabilmeleri için, içinde bulundukları toplumun bütün kurumları ile bireyleri ile birlikte yeniden ilişkilerinin düzenlenmesi gerekmektedir. Bu bağlamda göçmenler, yeni geldikleri ülkenin toplumuna uyum süreci yaşarken, ev sahibi toplumun da göçmen politikası göçmenlerin uyumuna yardımcı olacaktır.

Göç alan ülkeler, kendilerine yönelik göç hareketliliği karşısında, göçmenleri insan hakları çerçevesinde zor durumda bırakmayacak şekilde, kendi toplumuna uyumu konusunda bir yol haritası belirlemek zorundadırlar. Göçmenlerin bulundukları ülkelerde sahip olacakları sosyal haklar, onların içinde bulunduğu topluma daha hızlı uyum sağlamasına yardımcı olacaktır. Bu anlamda, hedef ülkenin toplumsal değerlerini benimsemek, yaşam içerisinde uygulamak, göçmenlerin yeniden toplumsallaşmasına katkı sunacaktır.

Bu çalışmada, çeşitliliği gün geçtikçe artan göç hareketliliğinin hem göçe kaynak hem de göçe hedef olan ülkelerin özellikle toplumsal ve kültürel bağlamda yaşayabilecekleri sorunlar göz önüne serilecektir. Ayrıca bu sorunların giderilmesi için sosyal ve kültürel alanlarda uygulanacak çözüm stratejileri, nitel bir araştırma yöntemi ile betimleme yoluyla irdelenecektir.

Anahtar Sözcükler: Göç, Göçmen, Toplumsallaşma, Uyum

Migration and Resocialization

Abstract: Migration is a phenomenon as old as human history. Although it varies, migration means a spatial displacement. Displacement with migration brings especially sociological, psychological, economic and political problems. There are changes in both demographic structure and socio-cultural structure in places that are the source and target of migration. The encounter of societies with different social and cultural structures causes some conflicts.

The biggest problem that immigrants who carry out the act of migration experience when they join a foreign society is the problem of socialization. In order for them to live in harmony with the individuals of the place that is the target of migration, it is necessary to reorganize their relations with all the institutions and individuals of the society they live in. In this context, while the immigrants are going through the process of adaptation to the society of the country they came from, the immigration policy of the host society will help the immigrants to adapt.

Countries receiving immigration have to determine a roadmap for adaptation to their own society in a way that will not leave immigrants in a difficult situation within the framework of human rights in the face of migration mobility towards them. The social rights that immigrants will have in the countries they live in will help them to adapt to the society they live in faster. In this sense, adopting the social values of the target country and applying them in life will contribute to the re-socialization of immigrants.

In this study, the problems that can be experienced by the countries that are both a source of migration and a target of migration, especially in the social and cultural context, will be revealed. In addition, the solution strategies to be applied in social and cultural fields in order to overcome these problems will be examined through a qualitative research method and description.

Keywords: Migration, Immigrant, Socialization, Integration

1. GİRİŞ

Göç olgusu insanlık tarihi kadar eskidir. İnsanoğlu dünyada var olduğundan beri çeşitli nedenlerden ötürü sürekli olarak farklı yakın coğrafyalara yönelik sürekli olarak yer değiştirmeler gerçekleştirmiştir. Birey ya da toplumların ilk göç hareketliliklerinin temel nedeni, varlıkların güven ve yiyecek zenginliği içerisinde sürdürebilmek olmuştur. Ancak bugünün dünyasında göç hareketliliğinin çeşitliliği artarken kapsam alanı da genişlemiştir. Hızlı teknolojik gelişimlere paralel olarak artan iletişim ve ulaşım olanakları bir noktada yaşanan

göç hareketlilikleri tetiklemiştir. Özellikle küreselleşmenin beraberinde getirdiği olumlu yaşamsal olanaklar, fakir olan ülkelere zengin olan ülkelere doğru göç hareketliliklerinin oluşmasına neden olmaktadır.

Göç, gerek öncesinde gerek göçün gerçekleştiği esnada gerekse sonrasında her yönüyle incelenmesi gereken bir olgudur. Özellikle sosyolojik ve psikolojik olarak bakıldığında, göçün yaşandığı yerlerde oldukça trajedik olaylar yaşanmaktadır. Sadece göçü gerçekleştiren kimseler değil, göçe kaynaklık eden ve göçe hedef olan toplumlar da bu olumsuz gelişmelerden payını almaktadır. Farklı kültürel değerlerle toplumsallaşmayı gerçekleştirmiş toplumların bir araya gelmesi ve birlikte bir yaşam ortamı oluşturulması her iki taraf için de birçok büyük sorunu da beraberinde getirmektedir. Göçü gerçekleştiren ve göçü alan toplumların yeniden ortak bir toplumsal zeminde buluşmaları konusunda uluslararası göç ve göçmen politikalarının oluşturulması oldukça önem taşımaktadır.

Her toplumun kendine özgü norm ve değer yargıları vardır. Bir toplumun üyesi olabilmek için bu normların yanında, o toplumun özgün kültürel değerlerini, çeşitli sosyal kurumlar aracılığı ile öğrenmek ve ait olduğu toplum içerisinde uygulamak gerekmektedir. Bu yaşanan toplumsallaşma süreci, bireyin doğumu ile başlamakta ve yaşam boyu sürmektedir. Göç ile farklı toplumsal değerlerle karşılaşan göçmenlerin, içinde yaşamak zorunda kaldıkları toplumun değerlerini öğrenerek yeniden toplumsallaşması gerekmektedir. Bu bağlamda göçe hedef olan toplumun bireyleri de, toplumsal uzlaşma için farklılıkları tanımları gerekmektedir.

Göçmenlerin yeniden toplumsallaşma sorunun temelinde geldikleri topluma uyumu yatmaktadır. Göçmenler geldikleri ülkede kabul görebilmek için, o toplumun genel kabul gören toplumsal davranış biçimlerini öğrenmeli ve uygulamaları yönünde çaba göstermelidirler. Yabancı oldukları toplumun kültürel öğeleri hakkında bilgi edinmeleri, göçmenlerin o toplumla bütünleşmeleri konusunda yardımcı olacaktır. Yeniden toplumsallaşma, göç sonrası süreçte yaşanacak uyumsuzlukların hızlı bir şekilde ortadan kalkmasına ve göçe hedef olan ülkenin vatandaşlarının göçle gelen kendinden farklı kimseleri çabuk bir şekilde kabul etmesini sağlayacaktır.

2. GÖÇÜN TANIMI VE ÇEŞİTLERİ

Bugünün dünyasında, uluslararası alanda olan yeni gelişmelerden, herkes oldukça kolay haberdar olmaktadır. Sınır ötesi gelişmelerin bu kadar hızlı yayılmasının en büyük nedeni teknolojinin insanlığa sunduğu hızlı iletişim ve ulaşım olanaklarıdır. Bu anlamda birbirinden coğrafik olarak çok uzak ve farklı kültürlere sahip ülkeler belli bir etkileşim içerisinde girmiştir. Böylece dünyanın farklı yerlerinde yaşayan ve farklı kültürel dokusu olan insanların hızlı bir şekilde karşılaşmasına ve hatta birlikte yaşamalarına olanak sağlamıştır. Uluslararası her alandaki baş döndürücü hareketlilik, birey ve toplumların kendi bulundukları yerlerden, daha güvenli ve refah içerisinde yaşayabileceklerini düşündükleri yerlere doğru bir hareketliliğe neden olmaktadır. Bunun adı da göçtür ve bu hareketlilikten tüm uluslar etkilenmektedir. Milyonlarca insanın gerek bireysel gerekse toplu halde uluslararası alanda sürekli yer değiştirmeleri göç hareketliliğinin özünü oluşturmaktadır. Toplumların demografik yapısını etkileyen “Göç Tanımı” Birleşmiş Milletler Topluluğu literatüründe şu şekilde tanımlanmıştır.

Göç, “bir kişinin veya bir grup insanın uluslararası bir sınırı geçerek veya devlet içerisinde bir yerden başka bir yâre gitmesi” olarak tanımlanmakta ve süresi, yapısı ve nedenine bakılmaksızın insanların yer değiştirmesi sonucunu doğuran nüfus hareketleri bu kapsama dahil edilmektedir. Söz konusu yer değiştirme hareketleri gönüllü ya da zorunlu sebeplerle gerçekleştirilmektedir. Silahlı çatışmalar, doğal afetler, siyasal veya ekonomik sebeplerle milyonlarca insan doğup büyüdüğü toprakları terk etmektedir (Akt: Doğan, 2020:60).

Kapsamı ve etki alanı çok geniş olan göç olgusunun sadece yer değiştirmek anlamında kullanılmak, göç kavramının anlamını daraltmak anlamına gelmektedir. Bugün göç olgusu, birçok bilimsel disiplinle ele alınması ve incelenmesi gerekmektedir. Göçün dayandığı nedenler siyasi, ekonomik, toplumsal, psikolojik ve kültürel olabilmektedir. Göç olgusu tüm yönleriyle birlikte ele alınmalıdır. Bu anlamda göç kavramı tanımıyla ilgili düşüncelerini Ertan Akkoyunlu & Ertan şu şekilde ifade etmiştir.

Ekonomik, siyasi, toplumsal ve diğer gelişmelerden bağımsız ele alınamayacak olan göç hareketliliği; yalnızca bir disipline sıkıştırılmayacak ölçüde çok boyutludur ve göç olgusunu anlayabilmek için siyaset bilimi, hukuk, psikoloji, tarih, coğrafya gibi disiplinlerden yararlanılması kaçınılmazdır (Ertan Akkoyunlu & Ertan, 2017:11).

Göç hareketliliğinin temelinde yer değiştirme ve buna bağlı olarak oldukça çok tanımlar söz konusudur. Göçle birlikte hem göçe kaynaklık eden toplumların hem de hedef olan toplumların demografik, kültürel ve ekonomik yapılarında değişiklik olmaktadır. Çok farklı nedenlerle yaşadıkları yerleri ve toplumları terk ederek yeni yaşam alanları için umut dolu bilinmezliğe doğru yapılan göç hareketliliğini Toros (2008) şöyle tanımlamaktadır.

Göç kavramı; kişilerin yaşamakta olduğu topraklardan, alıştıkları sosyal yapılardan, halihazırda sahip oldukları ekonomik imkanlardan kısacası toplumsal yaşamın birçok unsurundan uzaklaşarak veya uzaklaştırılarak yeni yaşam alanlarına kapı açması olarak ifade edilebilmektedir (Akıncı & Nergiz & Gedik, 2015:61).

Göç, oldukça çok terim ve tanıma sahip bir kavramdır. Bu anlamda göç, sadece bireyin tek başına gerçekleştirdiği göç eylemi ile değil, toplumsal bağlamda, ulusal alanda değil uluslararası alanda da çok yönlü olarak irdelenmesi gerekmektedir.

Göç hareketliliği, insanlık tarihi boyunca var olmuş ve yaşanan zaman göre göçün nedenleri, amaçları ve yöntemleri değişiklik göstermiştir. Göçmenleri, hedef yerlere göç hareketliliğine çeken mutlaka bir çekici yönü bulunmaktadır. Ya da göç hareketliliğine kaynak olan yerlerde iten nedenler söz konusudur. Hiçbir kimse neden yokken göç eylemi gerçekleştirmez. Göç hareketliliğine neden olan çeşitli etmenler vardır. Bunlar, çevre koşullarının bozulması, savaşlar, siyasi sorunlar, ekonomik sorunlar insanları göç etmeye zorlayan nedenlerdir. Bu, (Yalçın, 2004) “ Zorunlu Göç” dünyada yaşanan en büyük göç hareketliliğidir. Ancak insanlar gönüllü olarak göç kararı almaktadır. “Gönüllü Göçün” temel nedeni insanların yaşam düzeylerini değiştirme düşünceleridir. Bu konuyu Öztaş & Zengin şöyle ifade etmektedirler.

Gönüllü göç; bireylerin yaşam düzeylerini geliştirmek amacıyla yeni yaşam alanlarına isteklerine bağlı olarak yerleşmesidir. Zorunlu göç ise, savaş, işgal, iç savaş, etnik anlaşmazlıklar, sürgün vb. nedenlerle bireylerin yaşadıkları alanları terk etmek zorunda bırakılmalarıdır. Aynı zamanda, doğal afetler (deprem, su taşkınları, toprak kayması vb.) ve büyük çaplı inşaatlar (Hidro- elektrik santralleri gibi) sonucunda da halkın sürekli yaşadıkları bölgeleri terk etmesi mecburi göç kapsamına girmektedir (Öztaş & Zengin, 2005:66).

Göç hareketliliğinin gerçekleştirme amacı ise, göçün öznesi konumunda olan göçmenin kendi bulunduğu yerde yaşadıkları ile iniltidir. Göçmenin göç eylemine iten nedenlere göre, göç eyleminin amacı da belirlenmiş olmaktadır. Bu bağlamda göçmen, 1951 Cenevre Sözleşmesi ile uluslararası alanda da kabul gömüş mülteci, şartlı mülteci, sığınmacı ve vatansız olarak nitelendirilmiştir. Yine Birleşmiş Milletler, göçmenler göç gerçekleştirme amacına göre düzensiz ve ekonomik göçmen olarak belirlemiştir.

Düzensiz göçmen, bir ülkeye mutlak ikamet yerini terk eden kişidir. yasa dışı giriş, giriş koşullarının ihlali veya vizenin geçerlilik süresinin sona ermesi yüzünden transit veya ev sahibi ülkede hukuki statüden yoksun kişidir. Ekonomik göçmen, yaşam kalitesini iyileştirmek amacıyla kendi meşe ülkesinin dışına yerleşmek üzere mutlak ikamet yerini terk eden kişidir (Akt: Adigüzel, 2020:5).

Göçlerin yapılış yöntemleri, teknolojinin insanlığa sunmuş olduğu olanaklara göre değişmiş ve gün geçtikçe değişmektedir. Göç hareketliliğine neden olan etmeler, göçün yapılış yöntemlerini de yakından etkilemektedir. Çok genel olarak göçler düzenli yani yasal olan yollardan yapılan göçler, ya da düzensiz yasal olmayan göçler şeklinde bireysel veya kitlesel olarak gerçekleştirilmektedir. Bu durumu Akıncı & Nergiz & Gedik, şu şekilde ifade etmektedirler.

Bununla beraber uluslararası göçler yasal (düzenli) ve yasal olmayan (düzensiz) şeklinde ikiye ayrılmaktadır. Yasal kanallar kullanılarak gerçekleşen ve düzenli göç şeklinde ifade edilen yasal göç hareketinde, göç ettikleri ülkelerin yasalarına uygun şekilde giriş yaparak oturma izni alan kişiler yer almaktadır (Akıncı & Nergiz & Gedik, 2015:63).

Oldukça çok tanımı ve çeşitliliği olan göç olgusunun sürekliliği tüm ulusları etkilemektedir. Göç olgusu, her ne kadar farklı kültürlerle sahip toplumların karşılaşmasına neden olsa da, göçün etkilerinin azaltılması için uluslararası etkin ortak göç politikalarının oluşturulmasına ihtiyaç vardır. Sadece yer değiştirmek anlamına gelmeyen göç, toplum değiştirme ve kabul görme anlamına da gelmektedir. Bu anlamda göçmenlerin farklı toplum içerisinde uyum içerisinde yaşamaları için yeniden toplumsallaşma zorundadır.

3. BİREYİN TOPLUMSALLAŞMA SÜRECİ

Birey, toplumsal bir varlıktır. Büyümek ve gelişmek için bir başka birey ya da bireylere ihtiyaç duymaktadır. Birey, doğduğu toplumun bir üyesi olabilmesi için önce o toplumun kültürünü, örf ve adetlerini, çeşitli toplumsal kurumlar aracılığı ile öğrenmektedir. Toplumun kültürel mirasını üstlenen ve yaşam içerisinde uygulamaya başlayan birey, toplumsallaşmıştır. Toplumsallaşma süreci, bireyin toplum içerisinde sosyal ilişkilerinin bir göstergesidir. Birey kendi toplumunun kültürünün bir aynasıdır. Bireyin toplumsallaşmasıyla

birlikte tüm davranış ve tutumları, içinde üyesi olduğu toplumun tarihsel süreç içerisinde yaşamsal deneyimlerinin bir bütünüdür.

Toplumsallaşma sürecinde birey kendi toplumunun bir üyesi olmayı, toplumu tarafından kabul gören davranış örüntülerini, insanın davranışlarına yön veren, bunları belirleyip şekillendiren temel toplumsal ve kültürel değerleri (normları) öğrenir. Öğrenmekle de kalmayıp bunları içselleştirip kendisine mal eder ve bu değer ve normlar doğrultusunda davranmaya başlar. Daha öz bir anlatımla, birey toplumu ile bütünleşir ve toplumunun bir parçası haline gelir (<https://tr.wikipedia.org>).

Toplumsallaşma, bireyin belli bir toplumda yer alması ve bu toplumun değerlerini benimsemesi ve günlük yaşamda bunları uygulamasıdır. Toplumsallaşma ile birlikte bireyin toplum içerisinde kişilik kazanır ve toplumun değerleri doğrultusunda mevcut duruma göre kendini geliştirir. Bir toplumun içerisinde yaşayan birey, karşısındaki kimseyle nasıl davranacağını, kiminle nasıl iletişim kuracağını öğrenir.

Toplumsallaşmanın tüm yaşam boyunca devam ettiği; ayrıca, bireylerin topluma uyum sağlamayı öğrenecekleri tek yönlü bir süreç olmadığı, insanların da kendi toplumsal rol ve yükümlülüklerini yeniden belirleyebilecekleri artık genel kabul gören bir düşüncedir (<https://cdn-acikogretim.istanbul.edu.tr>).

Farklı toplum içerisinde yaşayan birey sadece kendi bedenini götürmez, beraberinde toplumsal deneyimlerini de götürmektedir. Her toplumun kendine özgü yaşamsal deneyimlerinin olduğu düşüncesinden hareketle; farklı kültürel yapısı olan toplumların içerisinde yaşamak zorunda kalan birey ya da grupların toplumsallaşma sorunu olacaktır. Bu konuyla ilgili Adıgüzel şöyle düşünmektedir.

Göçmenler ait olduğunu hissettiği mekândan giderken yalnızca üç parça eşyayı değil yıllarca biriktirdikleri bütün tecrübeleri, yaşanmışlıkları ve hayalleri de yanlarına almaktadırlar. Doğup büyüdüğü yerden farklı bir yere giden kişi sadece bedenini değil aynı zamanda maddi manevi, kültürel olarak tüm biriktirdiklerini de götürür (Akt: Tamkoç, 2020:214).

Göç en basit anlamıyla bir yerden başka bir yere sürekli kalmak amacıyla gitmek ve oraya yerleşmektir. Ancak göç olgusu sadece bu eylemle bitmemektedir. İlk olarak göçe karar verme süreciyle başlayan, göçün gerçekleştiği evrede yaşananlar, göç sonrası yaşananlar şeklinde değerlendirmek gerekmektedir. Özellikle göç sonrası yaşanan toplumsal uyum sürecinde yeniden kimlik kazanma ve yeni sosyal yaşam içerisinde kimliğin şekillenmesi, göçmenlerde kimlik parçalanmasına neden olmaktadır. Bu anlamda Ergin şöyle düşünmektedir.

Kimlik oluşumunun ağırlıklı olarak sosyal çevrenin ve içinde yaşanılan toplumun etkisiyle şekillenmesi göç sonrası kaybedilen sosyal çevre ile birlikte edinilen kimlikte de parçalanmalara ve kimliğin belli bölümlerinin kaybına neden olmaktadır (Ergin, 2020:83).

Bireyin ilk doğduğu ve toplumsallaştığı toplumu terk ederek, yeni bir toplum içerisinde yaşamaya başlaması, yeniden toplumsallaşmasını gerektirmektedir. Birey tek başına yaşayan ve yaşamsal sorunlarını çözen bir varlıktan ötedir. Bu bağlamda içinde yaşayacağı toplum tarafından kabul görmesi için, o topluma ait toplumsal normları öğrenmesi ve günlük yaşam içerisinde uygulamalıdır.

4. YENİDEN TOPLUMSALLAŞMA VE UYUM

Türkçesi toplumsal uyum bağlamında bütünleşme, birleştirme anlamında kullanılan sözcük, Latince “Integutio” sözcüğünden gelmektedir. Birbirinden farklı parçaların kendi özgünlüklerini koruyarak yeni bir oluşum içerisine girmeleri yani bütünleşmeleri anlamında kullanılmaktadır. Toplumsal uyum, ortak dil ve belli bir yasal çerçeve içerisinde kimlik olarak bir araya gelen farklılıkları birleştirmeyi ifade etmektedir. Bu anlamda “Entegrasyon” Martikainen tarafından şu şekilde tanımlanmıştır.

Bu bağlamda entegrasyon, bireysel göçmen veya göçmen grupların, yeni ev sahibi toplumun farklı sosyal alanları ve bölümlerine dahil olmaları süreci olarak tanımlanmıştır. Entegrasyon hem göçmenlerin hem de ev sahibi toplumun birbirleriyle etkileşimlerinin bir sonucu olarak yeni durumlara uymaları yolu ile gerçekleşen iki yönlü bir süreçtir (Martikainen:2010:265).

Göçmenlerin dahil olduğu topluma uyumu ve burada bir gelecek düşünmesi için, yeni baştan toplumsallaşmaya ihtiyacı vardır. Göçmenlerin içinde bulunduğu toplumun vatandaşları ve kurumlarıyla ilişkilerinin uyumlu olması, kendi gelecekleri için çok önemlidir. Diğer taraftan geline ülkenin göçmen politikaları, göçmenlerin uyumunu doğrudan etkilemektedir. Eğer, o ülke çokkültürlü bir toplumsal uyum politikası uygularsa, göçmenler kendi öz kültürleri ile yaşama sansı tanımaktadır. Ancak asimilasyoncu bir politika, göçmenlerin yeniden

toplumsallaşma sürecinde kendi kültürlerinin silinip gitmesine yol açacaktır. Böyle bir uyum politikası da birçok karmaşaya neden olacaktır. Göç veren ülke ile göç alan ülke arasındaki kültürel farklılıkların çok olması, göçmenlerin toplumsallaşma sürecinin uzaması anlamına gelmektedir. Göçmenlerin yeniden kültürlenme ve yeni kültürü toplum yaşamında uygulaması zor bir olaydır. Ancak kültürler arasında yakınlık söz konusu ise toplumların uyumu ve birbirlerini kabullenmeleri daha kolay olacaktır.

Göç veren ve göç alan ülkeler arasındaki kültürel farklılık kültürlenme sürecini belirleyen temel unsurlardan biridir. Sosyal olarak kabul gören kültürel davranışların yerine, yeni bir toplumda yeni kabul görür davranışlar geliştirmek, yeniden öğrenmek, yerleşim, yeni kültür hakkında bilgi edinmek, göç veren ülke ile göç alan ülke arasındaki kültürel farklılık daha az ise, daha kolay olacaktır. İki kültür arasındaki farklılık daha büyükse, birey kültürleşmek için yeni stratejiler geliştirmek durumunda kalacaktır (Adıgüzel, 2020:155).

Göç olgusu sadece göç eylemini gerçekleştiren kimseleri değil, hedef ülkedeki toplum yaşamını da derinden etkilememektedir. Bulundukları yerleri terk ederek kendilerine yabancı bir yerde yeni bir yaşam kurmak her açıdan zorlukları beraberinde getirmektedir. Bunlar, yalnızlık, sosyal izolasyon, yabancılık, özlem, değersiz hissetme gibi birçok duygusal zorluklardır. Farklı kültürel yapıya sahip toplumların bir arda yaşamak zorunluluğu ancak birbirlerinin farklılıklarını kabullenmekle mümkün olacaktır. Bu bağlamda hedef ülkenin kurumlarının uyum politikaları uygulamaları devreye girmelidir. Aksi halde farklı kültür ortamında kendine yer bulamayan göçmenler “kültür şoku” yaşayacaklardır. Farklı dil, din, gelenek görenek ve farklı kültürel sembollerle aynı ortamda yaşamak zorunda kalan göçmen bireyler sosyal uyum konusunda büyük zorluklar yaşayacaklardır. Bu bağlamda sosyal uyumun gerçekleşmesi için ilgili uyum politikalarının en hızlı ve doğru şekilde uygulanmalıdır. Göçmenlere uyuma yönelik sunulacak sosyal destek uygulamaları, kendilerinin yeni toplum düzenine uyumu ve kabul görmelerine katkıda bulunacaktır.

Göçmenlerin entegrasyonu, göçmenin yeni bir toplum içerisine ulaştığı gün başlamaktadır. Hükümetlerin seçtiği yaklaşım, göçmen entegrasyonun ve hizmetlerinin çıktılarını belirlemektedir. Bu süreç beraberinde bireysel olarak göçmenin entegrasyonunu etkileyecektir. O nedenle göçmen entegrasyonu, hem dahil olunan toplumları hem de göçmen birey ve toplumların taleplerini dikkate almalıdır (Ecre, 2016). Ancak, göçmenlerin düzenli toplumlardan farklı olarak kendilerine has olan belirli ihtiyaçlarının olmasıdır. İlave olarak daha kırılğan olmaları da göz önünde bulundurulmalıdır. Dolayısıyla, ana akım politikalar içerisinde olacak entegrasyon politikalarında göçmenlerin özel ihtiyaçları kabul edilmiş olmalıdır (Koçak& Gündüz, 2016: 72).

Göç hareketlerinin hedef aldığı toplumlar açısından uyum konusuna bakıldığında, hedef ülkenin vatandaşları her zaman büyük fedakârlıklarda bulunmuştur. Buna rağmen yine de bazen büyük bazen de küçük çaplı sorunlar yaşanmıştır. Toplumlar arasındaki eğitimsel farklılıklar, farklı yaşamsal alışkanlıklar, din ve adet farklılıkları, hedef ülkenin vatandaşları tarafından kabul görmemektedir. Tüm bu farklılıklar yüzünden ülkenin güvenliğinin ve kamu düzeninin bozulacağı düşüncesi oluşmaktadır. Ülke vatandaşları, göçmenlerin toplum yaşamına getireceği yenilik ve değişimlere karşı tutucu bir tavır takınmaktadır. Bu anlamda Doğan şöyle düşünmektedir.

Göç alan toplumlar genellikle göç alımına ve göçmenlere karşı çıkarlar. Bu geleneksel tutumun nedenleri arasında göçün yol açtığı potansiyel dönüşüm ve değişim eğilimleri gelir. Yerli halkın yaşam kalitesini olumsuz etkileyeceği düşüncesi dönüşüm gerçeğinin bir parçası olarak öne çıkar (Doğan, 2018: 132).

Göçmenlerin, yeni toplumda eğitim ve iş dünyası sistemine dahil edilmeleri, daha çabuk toplumsal uyum gerçekleştirmelerine olanak sağlayacaktır. Özellikle kalıcı bir eğitim programlar, göçmenlerin yeni topluma aidiyet duygularını arttıracaktır. Ayrıca yeni toplumun kurumlarını ve yasal düzenini tanıma olanakları olacaktır. Bu çerçevede hedef ülke vatandaşları tarafından kabul görecektir ve uyumları daha kolay hale gelecektir. Bu konuda Kuru şöyle düşünmektedir.

Bireylerin bir ülkeye başarılı bir şekilde entegrasyonu, göç edilen ülkenin eğitim faaliyetlerine katılmalarını, ekonomik olarak bağımsız olmalarını ve topluma aidiyet hissi duymalarını gerektirir. Çocuk ve gençler için bu durum, okul hayatına tam ve başarılı bir şekilde katılımı ve yeni ülkenin anlamlı bir parçası haline gelmeyi ifade ederken yetişkinler için ise, iş becerilerinin geliştirilmesini, kişisel gelişim, daha eşit bir toplum yaratma girişimleri, sosyal adaletsizlikleri ortadan kaldırıp bireylerin gerekli becerilerinin geliştirilmesinin sağlanmasını ifade etmektedir (Kuru, 2020:170)

Göçmenlerin, hedef ülkeye ulaştıktan sonra, yeni toplumun yaşamına ayak uydurmanın dışında bazı yaşamsal ihtiyaçlarının karşılanması bağlamında yaşadıkları sorunlar oldukça büyüktür. Bunların en başında sağlık ve barınma sorunları gelmektedir. Ayrıca yeni toplumda sosyal yaşam içerisinde yer alabilmek için ortak bir iletişim dili bulmaları gerekmektedir. Bu anlamda dilsel iletişim göçmenler için yaşamsal bir önem taşımaktadır. Dil sorununu aşan göçmenler kendilerini ifade etmede ve karşısındaki kimseleri tanımakta herhangi bir zorluk çekmeyeceğinden yeni topluma kolayca uyum sağlayacaktır. Göç edilen ülkenin dilini bilmek, toplumsal kabul görmek ve birlikte yaşamak için bir anahtar niteliğindedir. Dilin bilinmesi konusunda Ünal şöyle düşünmektedir.

Dilin göç etmek durumunda kalan hem çocuk hem de yetişkin göçmen ve mültecilerin hayatındaki önemi yadsınamaz. Göçmen ve mülteciler için yeni bir ülkeye yerleşip uyum sağlamak beraberinde yeni bir dil öğrenme ihtiyacını da getirdiğinden dolayı oldukça zordur. Yeni bir çevreye adapte olabilmeyi en çok kolaylaştıran unsur yetiştikleri ülkenin resmi dilini öğrenmektir (Ünal, 2020:147-148).

İki farklı toplumun karşılaşması ve birbirlerini kabullenip birlikte yaşamaları her iki toplumunda fedakârlıklar yapmasına bağlıdır. Özellikle göçmelerin yeni bir toplumda tutunabilmelerinin çıkış noktası, içinde yaşadıkları toplumun kabul gören değerleri çerçevesinde yeniden toplumsallaşmasıdır. Yeniden toplumsallaşma sürecinin daha kısa olması için, göçe hedef ülkenin göçmen politikalarının, göçmenlerin uyumuna yönelik olması önemlidir. Toplumlara arası iletişimin olması, toplumsal yaşam içerisinde göçmenlerin yer alması, göçmenlerin yeniden toplumsallaşma açısından yaşamsal önem taşımaktadır.

5. SONUÇ

Göç, birey ve toplulukların sadece dünyada farklı coğrafyalar üzerinde yaşanan yer değiştirme hareketlilikleri değildir. Aksine çağın beraberinde getirdiği hızlı iletişim ve ulaşım olanakları, göç olgusunun kapsam alanını genişletmiştir. Göç olgusu, ekonomik, siyasal, sosyal, kültürel, psikolojik olarak neredeyse tüm insanlığı etkiler hale gelmiştir. Bu bağlamda göç hareketlilikleri, bir araştırma konusu olarak hemen hemen tüm bilimsel disiplinlerin ilgisini çekmektedir.

Göç hareketlilikleri asla sona ermeyecek ve dünyanın herhangi bir yerinde devam edecektir. Bu hareketliliklerden etkilenen gerek göç eylemini gerçekleştirenler gerekse hedef ülke vatandaşları belli bir süre içerisinde birbirlerini kabullenmeleri beklenmektedir. Bunun için, devlet yönetimleri bir taraftan kendi ulusal göç ve uyum yasalarını oluştururken, diğer taraftan da insan hakları bağlamında uluslararası göç yasalarına uymak zorundadırlar. Aksi halde her iki toplum arasında uyum yerine çatışmalar meydana gelecektir.

Göçmenlerin, yeni katıldıkları topluma uyumunun en önemli öğelerinden biri, o ülkenin dilini bilmektir. Dil kültürün bir parçası olması nedeniyle, göçmenler o toplumla uyumu daha kolay olacaktır. Dili iyi kullanabilen göçmenlerin, yeni toplumun kendine özgün yapısını daha kolay çözmesine ve yeniden toplumsallaşmasını sağlayacaktır. Toplumsallaşmanın temelini oluşturan kültürel mirasın aktarılması ve toplumsal aidiyetin sağlanması dilin etkin kullanılmasına bağlıdır. Ayrıca gerek aynı dinin üyeleri olmak, benzer coğrafik koşullarda yaşamak, benzer örf ve adetlere sahip olmak da göçmenlerin yeniden toplumsallaşması konusunda kendilerine yardımcı olacak unsurlardır.

Göç olgusu, yer değiştirmenin yanında toplum değiştirme anlamına da gelmektedir. Farklı sosyo- kültürel yapıya sahip bir toplumun içerisinde yaşamını sürdüreceği göçmenler, kendi yaşamsal deneyimlerini baskılamak ve yeni toplumun yaşam deneyimlerini öğrenmek zorundadır. Göç alan toplumun da, göçmenlerle uyumlu bir biçimde yaşayabilmeleri için, onları farklılıkları ile kabul etmeleri ve onları tanımaya çalışmaları gerekmektedir. Aksi halde bir takımın karmaşalarının yaşanmasına ve göçmenlerin kendi içine kapanarak gettolaşmalarına neden olacaktır. Her iki toplumun birlikte uyum içerisinde yaşayabilmeleri için, ortak bir birbirlerini tanıma eylemliliğinin gerçekleştirilmesi gerekmektedir. Yani, uyumlu bir yaşamın olmasını, hem ev sahibi toplumun hem de göçmenlerin birbirlerinin kültürel kimliklerini tanımaları destekleyecektir.

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A Study on The Effect of Price On Consumer Purchase Decision-Making

Ph.D. Research Assistant, Çağatay AKDOĞAN¹

¹Trakya University, Economics and Administrative Sciences Faculty, Department of Business Administration, cagatayakdogan@trakya.edu.tr, ORCID: 0000-0003-0147-6468

Abstract: The price of a product plays an important role in consumer preferences as well as being an important element of the marketing mix. Price can affect the product's value, the perceived quality of the product, and the choice between different alternatives in terms of consumers. The fact that the price is so effective in consumer preferences and purchasing processes of consumers constitutes the starting point of the research. In this context, the study aims to reveal how the product's price can affect the purchase decision processes of consumers. For this purpose, two different groups, each consisting of 50 people, were created by random placement using the convenience sampling method. The same products were offered to people in these groups at different prices and with varying payment methods, and it was tried to reveal which products the participants preferred to buy. First of all, both groups were asked to choose from two laptops brands (non-existent brands) with very similar technical specifications but different prices. Then the participants were asked which of the small-medium-large sizes of popcorn they would choose, which had different prices between the two groups. Finally, in the third and final product used, the participants were asked how much they price a headphone with its technical specifications and pictures. In one of the groups, besides the headphone image, texts stated the credit card picture and the possibility of paying an installment. In contrast, the other group did not include the credit card text and pay an installment facility. Finally, asked questions about the socio-demographic characteristics of the participants. The answers given by the participants were analyzed with independent sample t-test and chi-square tests. In the analysis results, it was determined that socio-demographic variables did not make a difference in product preferences and eliminated other possible variables other than the price variable. As a result of the research, it was stated that the cheaper one was preferred out of two laptops with very close technical features because the participants did not want to pay more for similar features. In the popcorn experiment, offered small-medium-large size popcorn options to two groups at different prices. As a result of the chi-square test, there is no statistical difference between the groups, but it is seen that small size popcorn is more preferred when the price decreases. In the headphone experiment, the participants determined approximately 78% higher value for the headphone in the image credit card and installments facility than the other image. Within the framework of these results, it is seen that the price variable and payment options in different product categories are critical in the consumer purchase decision-making process.

Keywords: Consumer Purchase Decision-Making, Price, Price-Quality Perception, Decoy Effect, Credit Card.

Özet: Bir ürünün fiyatı önemli bir pazarlama karması elemanı olmanın yanında tüketici tercihlerinde önemli bir rol oynamaktadır. Fiyat tüketiciler açısından ürüne biçilen değeri, ürüne yönelik algılanan kaliteyi, farklı alternatifler arasındaki seçim tercihlerini etkileyebilmektedir. Fiyatın tüketici tercihlerinde ve tüketicilerin satın alma süreçlerinde bu denli etkili olması araştırmanın çıkış noktasını oluşturmaktadır. Bu çerçevede araştırmanın amacı, ürün fiyatının tüketicilerin satın alma karar süreçlerine nasıl etki edebileceğini ortaya çıkartılmasıdır. Bu amaçla kolayda örnekleme yoluyla 50'şer kişiden oluşan iki farklı grup rastgele atama yoluyla oluşturulmuştur. Bu gruptaki kişilere aynı ürünler farklı fiyatlarla ve farklı ödeme şekilleriyle sunulurken katılımcıların hangi ürünleri satın almayı tercih ettikleri ortaya çıkartılmaya çalışılmıştır. İlk olarak iki gruba da birbirine çok yakın teknik özellikleri olan fakat fiyatları farklı olan iki laptoptan markasından (gerçekte var olmayan markalar) hangisini seçecekleri sorulmuştur. Daha sonra katılımcılara iki grup arasında farklı fiyatlara sahip olan küçük-orta-büyük boylardaki patlamış mısırlardan hangisini seçecekleri sorulmuştur. Kullanılan üçüncü ve son üründe ise teknik özellikleri ve resmi gösterilen bir kulaklığa ne kadar değer biçtikleri sorulmuştur. Gruplardan birinde kulaklık görselinin yanında kredi kartı resmi ve taksit imkanını belirten yazılar yer alırken, diğerinde kredi kartına ve taksit imkanı yazısına yer verilmemiştir. Bunun yanında son olarak katılımcıların sosyo-demografik özelliklerine yönelik sorular yöneltilmiştir. Katılımcıların vermiş oldukları yanıtlar Bağımsız Örneklem T-Testi (independent sample t test) ve Ki-Kare Testleri ile analiz edilmiştir. Analiz sonuçlarında sosyo-demografik değişkenlerin ürün tercihleri üzerinde bir farklılık yaratmadığı belirlenerek fiyat değişkeni dışındaki diğer olası değişkenler elimine edilmiştir. Araştırma sonucunda teknik özellikleri birbirine çok yakın olan iki laptoptan daha ucuz olanının tercih edildiği, bunun nedeni ise katılımcılar tarafından benzer özellikler için fazla para ödenmesinin istenmemesi olarak ifade edilmiştir. Patlamış mısır deneyinde ise iki gruba küçük-orta-büyük boy patlamış mısır seçenekleri farklı fiyatlarda sunulmuştur. Ki-kare testi sonucunda gruplar arasında istatistiksel anlamda bir farklılık görülmemekle birlikte küçük boy patlamış mısırın fiyatı azaldığında daha çok tercih edildiği görülmektedir. Kulaklık deneyinde ise katılımcılar kredi kartı ve taksit imkanının yer aldığı görseldeki kulaklığa, diğer görseldeki göre yaklaşık %78'lik daha yüksek değer belirlemişlerdir. Bu sonuçlar çerçevesinde farklı ürün kategorilerinde fiyat değişkeninin ve ödeme seçeneklerinin tüketici satın alma karar sürecinde oldukça önemli olduğu görülmektedir.

Anahtar Kelimeler: Tüketici Satın Alma Karar Süreci, Fiyat, Fiyat – Kalite Algısı, Decoy Efeği, Kredi Kartı.

1. INTRODUCTION

Research on consumer behavior generally covers areas such as consumer psychology, sociology, marketing, and economics. In this context, the purchasing decision processes of consumers attract the attention of researchers in terms of both marketing and psychology. A buyer's stage when choosing between alternative products or services is defined as the consumer decision-making process (Amanah et al., 2018). There are many models of consumers' purchasing decision processes. The most well-known of these models about the purchasing decision processes of consumers is the EKM model developed by Engel - Kollat - Miniard (EKM). The model, which considers consumers' purchasing decision processes as a problem-solving process, consists of the stages of recognizing needs, collecting information, evaluating alternatives, purchasing decisions, and post-purchase evaluation. The products' features, quality, and price are essential when collecting information, evaluating the alternatives, and making the purchasing decision. Especially while assessing options, the price that can be accepted by consumers (consumers' willingness to pay) and the product's price are significant. For this reason, the features, fees, and payment options of alternative products play an essential role in the consumer purchasing decision process.

In the study, created different scenarios for three different products to determine the effect of the price variable in the consumer decision-making process. Since the sample of the research consisted of university students, the products that they could request were selected and included in the study's design. Especially the transition to the distance education model due to the pandemic has increased the demand for laptop computers and computer technologies. For example, compared to the first three quarters of 2019, the turnover of desktop and laptop computers in 2020 reached 51 billion dollars from 45 billion dollars worldwide, growing by about 20%. In Turkey, laptop and desktop computer sales increased from 524 thousand to 952 thousand in the same period, while the laptop computer market increased from 305 million dollars to 586 million dollars (GFK, 2020). In addition, although the cinema industry has come to a standstill due to the pandemic, it is known that the movie theaters were quite full in the pre-pandemic periods. Moreover, it is known that one of the most important social activity tools of university students is to watch movies in the cinema. In addition, it is seen that the most critical snack in movie theaters is popcorn, and price variable and decoy effect researches are generally done on popcorn experiments. For this reason, the impact of the price variable on the purchasing decision-making process is evaluated through popcorn, laptop, and earphone products.

2. LITERATURE REVIEW

Price is the only tool that generates income from marketing mix elements for businesses. Therefore, the price determined for the products by the enterprises is of vital importance in terms of the return of the investments made by the enterprises. In addition, the price determined by the enterprise is of great importance not only for the enterprise but also for competitors, suppliers, government bodies, and, most importantly, consumers. In economic terms, the price can be defined as the amount of money given by the consumer in exchange for goods or services. In a competitive market environment, the price is accepted as the monetary payment amount regardless of the quality of the product. In addition, the price can play many economic roles other than price. Research shows that consumers see price as a quality cue. Also, for some consumers, the price helps to compare the reference price in an environment where there are different prices for similar products. Thus, in the reference price approach, consumers determine the retail sales prices as the reference point for the prices they will determine (Yu et al., 2017). In addition to playing a positive role by perceiving the price as an indicator of quality, it can also assume a negative role by being perceived as a resource to be protected (Suk et al., 2012).

While the price is an income-generating factor for the business, it is the most significant cost incurred for the goods or services for the consumer. Although price is the most critical cost factor for consumers, it is also considered an indicator of quality. Price becomes a vital quality indicator when consumers do not have enough information about the quality of the products or when the price is the only available clue. Therefore, the price has a positive effect on quality. A higher price creates a higher expectation in terms of quality. However, there are many clues about the quality of the product in actual market conditions. Considering this situation, the relationship between expected quality and price weakens (Brunsø et al., 2002). Price and purchasing behavior depends on decision-making options; besides, reasons such as references, price insensitivity, and the high probability of choosing favorite brands can affect purchasing decision processes. For example, sales promotion techniques can be an essential tool when two products are equally attractive. In such a case, consumers are more likely to prefer promotional products. In addition, there are many studies on the effect of price on

purchasing decision-making (Mohammed and Murova, 2019; Qalati et al., 2019; Auf et al., 2018). These studies reveal a relationship between various aspects of the price and the consumer purchasing decision process and that the price can affect the purchase probability positively / negatively.

The price and quality of the product are significant at the stage of making the purchase decision of a product. Especially today's consumers are very meticulous when making a purchase decision. For this reason, it is essential to design products and determine the right price. In addition, it is more meticulous in making the purchase decision for products with outstanding technical features such as laptops. Many studies have been conducted on the relationship between laptops' technical features and price and the purchasing decision (Manandhar, 2021; Prasetyo and Purwantini, 2017; Afrin et al., 2015; Gurleen and Bhandari, 2014). As a result of these researches, it is revealed that price and product features are significant factors in the purchasing decision-making process.

Consumers usually evaluate a product according to a specific reference point and make a choice accordingly. In other words, the evaluation of a product as good may vary according to current conditions. Different contextual factors can cause context effects by affecting the consumer purchasing decision process. At this point, we come across the decoy effect, which is a form of the context effect. The decoy effect is defined as the situation in which the probability of being chosen will change by changing the selection alternatives by adding a new option to the selection set (Wu et al., 2020). For example, alternatively, A and B brands are available, and consumers have to choose one. In a situation where the quality of the B brand is quite advantageous in terms of price, although the quality is lower, the B brand will be preferred more. However, when the C brand is included in the selection set as a third brand, consumer preferences may change. For example, if the C brand is closer to the B brand in terms of quality and to the A brand in price, the consumers' preference will shift from brand B to brand A. In this case, brand C, which is among the alternatives, is called decoy product, and this product is called decoy effect, which is among the other options. The decoy effect provides essential information to understand the psychology of consumers. The decoy effect offers clues about how consumers perceive products and evaluate their quality before purchasing (Zhang and Zhang, 2007). Many studies have been carried out on the decoy effect (Wu et al., 2020; Trueblood and Pettibone, 2017; Sellers-Rubio and Nicolau-Gonzalbez, 2015). In the researches, it is seen that in cases where there are two options, new products that enter the selection set as the third option with different prices and technical features affect the purchasing-making decision processes.

The price variable is the most flexible marketing mix element for businesses. When determining product prices, companies pay attention to costs, competitors, and government regulations. In addition, the price determined by the consumers for the product should also be considered an important variable during the determination of product prices for businesses. The value that consumers determine for a product, or consumers' willingness to pay (WTP), is significant for a product or service to develop competitive strategies. The prices that consumers' willingness to pay can be measured with surveys, open-ended questions, or actual market data (Miller et al., 2011). In addition, consumers' willingness to pay may differ according to payment terms. Therefore, making the payment by cash or credit card can change the consumers' willingness to pay. However, when the researches on this subject are examined, it is seen that the option of paying by credit card increases consumers' willingness to pay. In researches on payment methods, it is seen that the consumers' willingness to pay increases when shopping with cash or credit/debit card. Moreover, because paying by credit card creates lower pain of paying, that is, the dissatisfaction or pain that may arise from the act of making a direct and immediate payment is reduced (Boden et al., 2020; Prelec and Simester, 2001). For this reason, making the payment or money outflow at a later date and in smaller amounts by dividing it allows to alleviate and postpone the said pain. In addition, the decrease in pain may cause an increase in the willingness to pay level during the purchase.

When we look at some of the researches on price, it is seen that price has a significant effect on the purchasing decision-making process. In addition, it is seen that criteria such as the technical features of the product, the prices of other alternative products, and the payment terms are also effective in the purchasing decision-making process concerning the price.

3. DETAILED DESIGN AND IMPLEMENTATION OF THE EXPERIMENT

The universe of this study, which investigates the effect of price on the purchasing decision process, consists of undergraduate students. For this purpose, two groups consisting of 50 undergraduate students were determined by random assignment using the convenience sampling method. In the study, the products to be

presented to the students were determined as laptop, popcorn, and headphone, taking into account their needs and habits.

In the researches, it is seen that the price is an essential factor in the decision to buy a mobile phone. In addition, it has been found that the most crucial point for consumers when purchasing electronic products such as mobile phones is the technical features of the products (Sata, 2013; Saif et al., 2012). Since price and quality variables play an essential role in the purchasing decision process, the participants were asked which laptop they would choose from two laptops with very similar technical specifications but different prices. Studies show that familiar products affect price-quality perception and that familiar brands are more likely to be purchased even if their prices are higher (Yu et al., 2017; Das, 2015). In order to eliminate this effect, non-existent brands have been used. Thus, it was tried to determine to what extent the participants' perception of high price/high quality was valid.

The decoy effect has been used in many products, from snacks to electronic goods, and is an important marketing tool that affects consumers' choices. For this reason, it is seen that the inclusion of new alternatives in the existing product set affects purchasing preferences. Unlike the decoy effect, it did not include a new product in the alternative product set in this study. In this context, the participants in group A, consisting of 50 people, were asked which of the small (₺3.5 (Turkish Lira)), medium (₺6), and large (₺7.5) size popcorns they preferred to buy. Participants in group B were asked which of the small (₺2.5), medium (₺6), and large (₺7.5) popcorn they preferred to buy. In this part of the study, the prices of existing products were changed. Thus, it was tried to examine whether there was a difference in product preferences or not, only within the framework of the price change.

In the third part of the study, asked an open-ended question to the participants about how much they were willing to pay for a headset with some technical features for phone calls and listening to music. In addition to the product price, payment methods and payment options also affect the purchasing decision process. For this reason, the participants in group A were asked how much they were willing to pay only for the product that includes the brand and technical features of the headset. The same product was presented to the participants in group B by adding a credit card image and a text with 12 installments. In this case, they were asked how much they were willing to pay for the product. Thus, it will be revealed whether the credit card picture and the possibility of paying installments in the product affect the consumers' willingness to pay.

4. RESULTS AND DISCUSSION

In this part of the study, the answers given by the participants are analyzed with the appropriate statistical methods, and the results are evaluated.

4.1. Statistical Characteristics of Sample

A total of 100 people participated in the experiment, of which 41 were women, and 59 were men. In addition, it is seen that the average age of the participants is about 20. Furthermore, it is seen that the average monthly income of the participants is ₺1,482 and their average monthly expenditure is ₺1,310. At the same time, when Table 1 is examined, it is seen that there is not a big difference in terms of age and gender, and the groups have a homogeneous distribution.

Table 1. Demographic Characteristics of the Participants

| Experimental Group | Gender | Age | Average monthly income | Average monthly spend |
|--------------------|----------------------|-------|------------------------|-----------------------|
| Group A (n=50) | Female:22 Male:28 | 21.04 | ₺1,373 | ₺1,181 |
| Group B (n=50) | Female:19 Male:31 | 20.76 | ₺1,591 | ₺1,439 |
| Total (n=100) | Female:41 Male:59 | 20.09 | ₺1,482 | ₺1,310 |

4.2. Analysis Results

Whether the average monthly income and average monthly expenditure of the participants differ according to their gender was determined by the independent sample t-test analysis. According to the t-test analysis, while

the average monthly income of women is ₺1,225 and their average monthly expenditure is ₺1,155, the average monthly income of men is ₺1,576, and their average monthly expenditure is ₺1,417.

Table 2. Independent Sample T-Test for Income and Expenditure

| | Gender | N | Mean | Std. Deviation | Levene's Test | p |
|-----------------------------|--------|----|----------|----------------|---------------|-------|
| Average monthly income | Female | 41 | 1,224.63 | 527.144 | .086 | .014* |
| | Male | 59 | 1,576.86 | 781.562 | | |
| Average monthly expenditure | Female | 41 | 1,155.37 | 592.681 | .291 | .051 |
| | Male | 59 | 1,417.97 | 693.312 | | |

* p<0.05

In the independent sample t-test analysis, it is seen that Levene's test values are greater than .05, and thus the variances are homogeneously distributed. As a result of the investigation, it is seen that the monthly average income level statistically different between the gender ($p < .05$) in the 95% confidence interval, and men have more income than women. In addition, it was found that the monthly average expenditure level didn't differ according to gender ($p > .05$).

Whether there was a difference between the two experimental groups (group A and group B) regarding the related variables was revealed with the help of the independent sample t-test.

Table 3. Independent Sample T-Test Between Experimental Groups

| Variables | N | Mean | Std. Deviation | Levene's Test | p |
|--------------|---------|-----------|----------------|---------------|------|
| Popcorn like | Group A | 5.54 | 3.005 | .307 | .463 |
| | Group B | 5.12 | 2.685 | | |
| Age | Group A | 21.04 | 1.370 | .256 | .384 |
| | Group B | 20.76 | 1.802 | | |
| Income | Group A | ₺1,373.50 | 542.020 | .069 | .051 |
| | Group B | ₺1,591.40 | 815.951 | | |
| Expenditure | Group A | ₺1,181.40 | 597.105 | .551 | .052 |
| | Group B | ₺1,439.20 | 706.627 | | |

* p<0.05

When the popcorn liking levels of the participants are evaluated according to the semantic difference scale of "1-I don't like it, 10-I like it very much", it is seen that the average of the participants in group A is 5.54 and the average of participants in group B is 5.12. As a result of the independent sample t-test, there is no statistically significant difference between the popcorn liking levels of the two groups in the 95% confidence interval since the $p > .05$. Thus, it is revealed that the individuals in the two experimental groups don't differ in their enjoyment of watching movies with popcorn in the cinema, and they like popcorn at a "moderate" level. Popcorn liking levels of the two experimental groups do not differ from each other, and a moderate popcorn liking level is observed. For this reason, it is seen that the level of liking for popcorn doesn't make a difference in choosing popcorn, but only the price options make a difference. Thus, it is thought that the only variable in the popcorn options to be selected is the price, and other possible effects are eliminated.

Whether there was a difference between the experimental groups in terms of age, average monthly income, and average monthly expenditure levels determined by independent sample t-test analysis. As a result of the analysis, there is no statistical difference between the experimental groups between age ($p > .05$), monthly average income levels ($p > .05$), and monthly average expenditure levels ($p > .05$) at the 95% confidence interval. Within the framework of these results, it is revealed that the demographic variables of the individuals in the experiment don't make a difference in their product and price choices. Thus, it is seen that the main determining factors in the products to be selected by the participants are the prices, credit card images, and the possibility of installments, and other possible variables are excluded from the experiment. Thus, it is seen that the consumer preferences, which is the dependent variable, are affected by the independent variable, the price variable, and there is a cause-effect relationship between the two variables. The internal validity of the study is ensured by excluding exogenous variables and randomly assigning the subjects to the groups.

Laptop Research

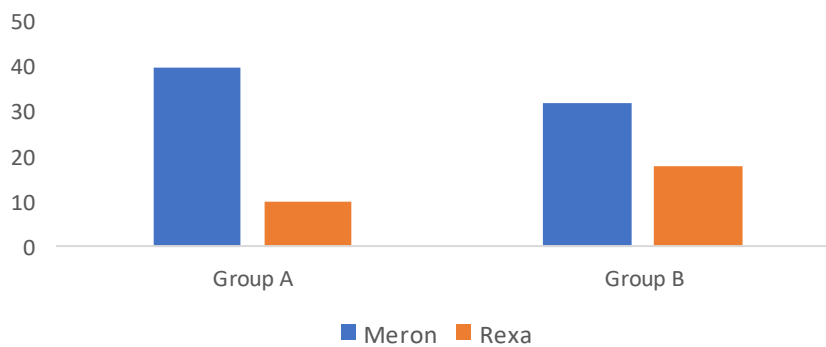
The brands, technical specifications and prices of the laptops shown to the individuals in Group A and Group B are the same. For this reason, no difference is expected in the laptop selection of the subjects in different groups. However, the results of the Chi-Square test analysis are given in Table 4.

Table 4. Chi-Square Tests for Laptop Choice

| Groups | Brand | | Total | Pearson Chi-Square |
|---------|-------|------|-------|--------------------|
| | Meron | Rexa | | |
| Group A | 40 | 10 | 50 | .075 |
| Group B | 32 | 18 | 50 | |
| Total | 72 | 28 | 100 | |

* $p < 0.05$

Figure 1. Laptop Test Result



In the experimental design, while the price of the "Meron" brand laptop was ₺1,199, the price of the "Rexa" brand laptop was determined as ₺1,499 and created a price difference of ₺300. When we look at the technical specifications of the laptops, the processor speed of the Meron brand laptop is 2.3 GHz, while the Rexa's 2.4 GHz; the weights of the laptops were determined as 1.94 kg (Meron) and 1.84 kg (Rexa). Apart from these, no difference has been made in laptops. According to the Chi-Square test results, there is no significant difference between the laptop choices of the individuals in the two experimental groups at the 95% significance level ($p > .05$). It is seen that 80% of the participants in the A group and 72% of the participants in the B group chose the "meron" brand laptop, which has a lower price. However, 20% of the participants in group A and 28% of the participants in group B prefer the more expensive "rexa" brand laptop. When the participants were asked the reasons for choosing the laptops they prefer, it is seen that the majority of those who prefer the "Meron" brand prefer this brand because it is "cheaper." Those who prefer the Rexa brand think this brand is "higher quality" and "lighter." As a result of these preferences, it is seen that the cheaper one in terms of price is chosen among the brands that have similar features to each other. The reason for choosing the more expensive brand is that it is perceived as better quality due to the price, and it is lighter in weight. Both brands are non-existent, and designed by the researcher eliminates factors such as familiarity and trust with real brands.

Popcorn Research

In the section asking about preferences for popcorn, a change was made only in the price of the small corn option in group B, and no difference was made in product sizes or other variables. The Chi-Square test was used to analyze whether there was a difference between the experimental groups within the framework of the answers given by the participants. The results of the Chi-Square test analysis are shown in Table 5.

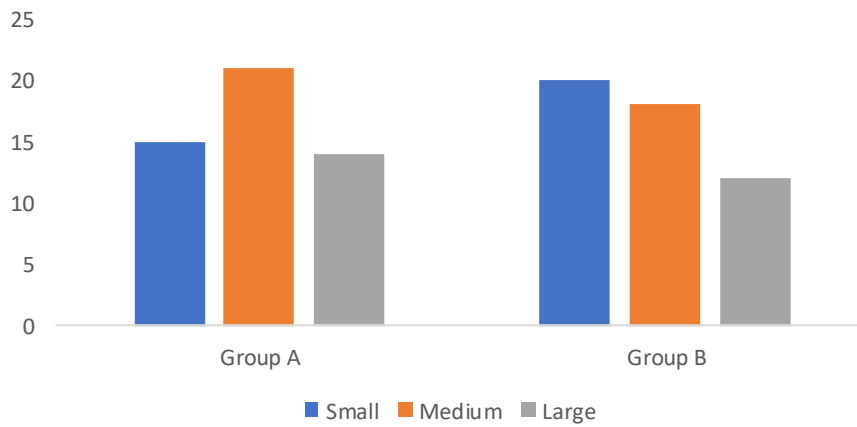
Table 5. Chi-Square Tests for Popcorn Choice

| Popcorn Option | Groups | | Total | Pearson Chi-Square |
|----------------|--------|----|-------|--------------------|
| | A | B | | |
| Small | 15 | 20 | 35 | .577 |
| Medium | 21 | 18 | 39 | |
| Large | 14 | 12 | 26 | |

| Total | 50 | 50 | 100 |
|-------|----|----|-----|
|-------|----|----|-----|

* $p < 0.05$

Figure 2. Popcorn Test Result



As a result of the analysis, no statistically significant difference was found between the popcorn preferences of the individuals in the experimental groups ($p > .05$). Although there is no statistical difference between groups, it is seen that the participants in group B prefer small size popcorn compared to the participants in group A. While medium size popcorn worth ₺6 in group A is seen as more rational, small size popcorn worth ₺2.5 in group B is perceived as more rational due to the price change.

Headphone Research

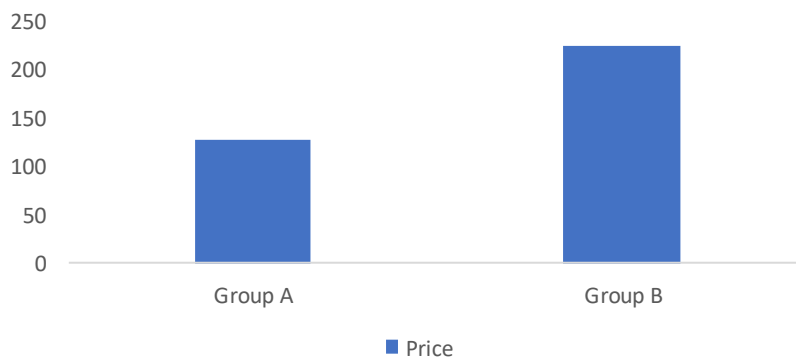
In the part of the study related to the appraised value of the earphones, it was examined whether the credit card and installment facility made a difference in the value of the product.

Table 6. Independent Sample T-Test for Headphone

| Variables | N | Mean | Std. Deviation | Levene's Test | p |
|-----------------|---------|---------|----------------|---------------|-------|
| Headphone price | Group A | ₺127.74 | 88.905 | .031 | .034* |
| | Group B | ₺225.10 | 357.961 | | |

* $p < 0.05$

Figure 3. Headphone Test Result



Whether there was a difference between the prices that the participants in two different groups were willing to pay for the headphone was determined by the independent sample t-test. As a result of the analysis, it is seen that there is a statistically significant difference in the 95% confidence interval between the price that the subjects in group A and group B are willing to pay for the headphone ($p < .05$). According to this result, the participants agree to pay an average of ₺127 only for the product in the image, which includes the headphone and their technical features. On the other hand, participants agree to pay ₺225, approximately ₺100 more, for the product in the photo, which also consists of a credit card and installment facility. Therefore, considering the

t-test results showing that other demographic variables do not affect the participants' choices, it is seen that the "credit card" image and the "installment facility" encourage the participants to pay more.

5. CONCLUSIONS AND RECOMMENDATION

This study shows that electronic products where technical features such as laptops are essential, can prefer cheaper ones with similar features. In addition, it is thought that the more expensive product is of better quality cannot deny the perception. It is seen that there is a consumer profile willing to pay more money due to the lightness of the laptop. For this reason, it is recommended that lighter products can be preferred despite the price difference, and laptop manufacturers should pay attention to this issue.

The inclusion of a new product among alternative products affects the choice of consumers. However, there are few studies on how the changes in the prices of the same products can affect selection preferences. As in this study, it is thought that small changes in the prices of products (water, soft drinks, carbonated beverages, cleaning materials, etc.) that can be offered in various sizes can create significant differences in consumers' preferences and, therefore in the incomes of businesses. At this point, it is seen that managers and decision-makers can make changes in consumer preferences by launching products of different sizes and prices.

The presence of credit card images in product promotions, brochures, and advertisements and the possibility of installments by credit card may cause consumers' willing to pay more money for products. This situation, which may be beneficial for businesses, is an issue that should be well-considered for consumers because overestimating a product can cause more money to be spent.

Throughout the research, it is seen that price and payment conditions are highly effective variables in consumer purchase decision-making, and the generalizability of the results to other goods and services is quite limited. For this reason, it is recommended that further studies be carried out with more different products, different price options and wider participation.

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Sürdürülebilir Kalkınma Perspektifinde Sanayiye Entegre Olmuş Tarım Satış Kooperatiflerinin Ekonomik Kalkınmaya Etkileri

Dr. Duygu Tulgar¹

Prof. Dr. E. Recep Erbay²

¹Namık Kemal Üniversitesi / Fen Bilimleri Enstitüsü / Tarım Ekonomisi Ana Bilim Dalı/ dtulgar@hotmail.com

²Namık Kemal Üniversitesi / İktisadi ve İdari Bilimler Fakültesi / İktisat Fakültesi/ erbay@nku.edu.tr

Özet: Tarımsal faaliyet gösteren kooperatifler, ortaklarının karşılıklı yardım ve dayanışmasıyla tarımsal üretim faaliyetleri ile mesleki faaliyetlerinde ihtiyaçlarını karşılamak, ürünlerini daha iyi değerlendirmek ve ekonomik çıkarlarını korumak amacıyla kurulmuştur. Bu amacı gerçekleştirmek için ortaklarının üretim girdilerini sağlamak, ürünlerini alıp en iyi şartlarda değerlendirmek, gerekirse işleyip ürün haline getirerek piyasaya sürmek ve ortaklarının finansman ihtiyaçlarını aynı ve nakdi kredi yoluyla karşılamak faaliyetlerinde bulunmaktadır. Bu çalışmanın amacı, sanayiye entegre olmuş tarım satış kooperatiflerinin sürdürülebilir kalkınma açısından önemini vurgulamaktır.

Anahtar Kelimeler: Tarım, Sürdürülebilir Kalkınma, Sanayi, Entegrasyon, Tarım Satış Kooperatifleri

The Effects Of Industry Integrated Agricultural Sales Cooperatives From The Sustainable Development Perspective

Abstract: Agricultural cooperatives were established with the mutual assistance and solidarity of their partners to meet their needs in agricultural production activities and professional activities, to better evaluate their products and to protect their economic interests. In order to achieve this goal, they provide the production inputs of their partners, buy their products and evaluate them under the best conditions, if necessary, process them and put them into the market, and meet the financing needs of their partners through in-kind and cash loans. The aim of this study is to emphasize the importance of agricultural sales cooperatives integrated into the industry in terms of sustainable development.

Key words: Agriculture, Sustainable Development, Industry, Integration, Agricultural Sales Cooperatives

1.Giriş

Kooperatifler, ortaklarını müşterek bir ekonomik amaç uğruna birleştirerek, onların ekonomik bağımsızlık ve özgürlüklerini arttırmaktadır.

Tarım satış kooperatiflerinin ana amacı, çiftçilerin ürünlerini en iyi biçimde değerlendirmek, iç ve dış pazarda değer fiyatına satışını gerçekleştirmek ve tüketicilerin ödediği paranın olabildiğince fazla kısmının çiftçinin cebine girmesini sağlamaktır. Ayrıca tarım satış kooperatifleri ve birlikleri üretimden tüketime kadar olan tüm süreçleri kapsadığı ve süreçlerdeki tüm artı değerlerinde içerde kalmasını sağladığı için kırsal alanda sürdürülebilir kalkınmayı sağlamaktadır.

2. Tarım Satış Kooperatifleri

Tarım satış kooperatifleri, ortakları olan çiftçilerin ürünlerini en iyi biçimde değerlendirerek, üretmiş oldukları ürünleri değer fiyatına satışını gerçekleştirerek, tüketicinin ödediği miktarın tamamına yakınına çiftçinin almasını sağlayan kooperatiflerdir.

Tarım satış kooperatiflerinin faydaları şu şekildedir:

1) Tarım satış kooperatifleri, küçük çiftçilerin pazar karşısında zayıf yönlerini gidererek çiftçilerin tüccar karşısında güçlü konuma gelmesini sağlar. Küçük çiftçiler modern teknikleri kullanma konusunda diğer kesimlere göre güçsüz durumdadırlar. Ürünlerini sattıkları tüccarlar, daha iyi örgütlenmiş, iç ve dış piyasalarda daha çok sözü geçen insanlardır. Çabuk bozulan ve bu sebeple hızlı satılması gereken süt, yaş sebze ve meyve gibi ürünler de küçük çiftçilerin güçsüzlüğünü arttırmaktadır. Ayrıca depolanma özelliğine sahip tarımsal ürünlerde küçük çiftçilerden ziyade büyük tüccarlar tarafından depolanmaktadır. Ürünlerini depolayamayan küçük çiftçiler, mecburen ürünlerini hemen satma yoluna gitmektedir. Bu sebeple tüccarlarla pazarlık yoluna gidememekte ve ürününü istediği fiyata satamamaktadır. Bazı tüccarlar bu durumu çiftçilerin aleyhine kullanıp fiyatları daha da düşürebilmektedir. Bu durumlar da çiftçinin eline geçen tutar ile tüketicinin ödediği tutar arasında uçurumun oluşmasına sebep olmaktadır. Çiftçilerle tüccarlar arasındaki bu kötü ilişkinin ortadan

kaldırılmasının tek yolu, çiftçilerin kendi içinde örgütlenerek tarım satış kooperatifleri kurmaları ve ürünlerini bir elden satmalarıdır.

2) Tarım satış kooperatifleri satış açısından daha uygun geniş iş hacmine sahiptirler. Günümüzde, daha büyük piyasalara satış yapabilmek için, satış yapabilecek hacmin büyük olması gerekir. Bu büyük iş hacminin sağlanabilmesi de küçük çiftçilerin bir araya gelerek örgütlenmesi ve kendi tarım satış kooperatiflerini kurması ile olabilmektedir.

3) Tarım satış kooperatifleri sattığı ürünün kalitesini garanti ederek, üründe kalite ve piyasada bilinirlik sağlamaktadır. Kooperatifler sattıkları ürünlerin kalitesini tüccarlara oranla daha kolay garanti ederler. Kooperatiflerin aksine tüccarlar, satın aldıkları malın kalitesine özen göstermezler. Hatta bazen hile bile yapabilirler. Bundan da en çok zararı çiftçiler görür. Kooperatifler, marka bilinirliği yaratmak adına, isimlerine herhangi bir leke gelmemesi adına ürün kalitesine çok önem verirler.

4) Tarım satış kooperatifleri, çiftçilerin üretmiş oldukları ürünlerin kalitesini arttırmak amacıyla, ortaklarına teknik yardımlarda bulunurlar. Tarım satış kooperatifleri çiftçilerin sadece ürünlerini satmakla kalmazlar, o ürünlerin iyileşmesi ve belli standartta üretilmesi için teknik yardımda da bulunurlar. Ürünlerin belli standart ve kalite de olması kooperatifin başarısını arttıracığından bu konuya özel önem gösterirler.

Tarım satış kooperatiflerinin asıl görevi, tarımsal ürünlerin ticaretini yapmaktır. Ürünlerin satış yeri ve satış zamanının seçilmesi kooperatifler için çok önemlidir. Çünkü, tarımsal ürünlerin ticareti bu iki unsura dayanmaktadır. Tüccarlarla rekabet etmek oldukça güçtür. Bu sebeple, tarım satış kooperatiflerini yöneten kişilerin, kooperatif ilkelerini iyi bilmeleri, ticari zihniyet ve yeteneğine sahip olmaları gereklidir.

Tarım satış kooperatiflerinin tüm bu araçlarla mücadele edebilmesi için, ortaklarının kooperatiflere bağlı olarak hareket etmesi gereklidir. Kooperatif ortakları bilinçli ve disiplinli olmalı, tüccarların ürünlerine vermiş oldukları yüksek fiyatlara aldanıp ürünlerini onlara satmamalı, çünkü kooperatiflerin ortaklarının bu tutumları karşısında kapandıkları zaman tüccarların yine fiyatları düşüreceklerini bilmelidirler.

3. Türkiye’de Tarım Satış Kooperatifleri

Türkiye’de tarım satış kooperatifleri ilk olarak, 1911 yılında Aydın’da Aydın İncir Himayei Zürra A.Ş. adı altında kuruldu. Bu kooperatifin kuruluş nedeni, İzmir’de ihracatçı tüccarlarla komisyoncuların kurdukları iki ayrı şirketin, tarım ürünlerinin fiyatlarının yükselmesini önlemek için, birlikte hareket ederek üreticileri baskı altında tutmak istemeleridir. Bu şirketlere karşı üreticiler de birleşerek bir tarım satış kooperatifi kurdular. Fakat bu kooperatif beklentileri karşılayamadığı için kısa süre sonra kapandı.

Bugünkü tarım satış kooperatiflerinin temeli, 1914 yılında atılmıştır. İncir üreticilerine ve kurulması planlanan satış kooperatiflerine mali yardımda bulunmak amacıyla kurulan, Milli Aydın Bankası’na destek olmak amacıyla, 1914 yılında ‘Kooperatif Aydın İncir Müstahsilleri Ortaklığı’ kurulmuştur. Ancak faaliyet alanının geniş olması sebebiyle, sonradan bölünerek, belirli yerlerde ambarlar ve bağımsız satış kooperatifleri halini almıştır.

Türkiye’de ilk tarım satış kooperatifleri birliği, 1933 yılında kurulmuştur. Aydın Zirai Satış Kooperatifleri İttihadı adını almıştır. Bu birliğe, Aydın çevresindeki 5 incir kooperatifi ile Ödemiş İncir Üreticileri Kooperatifi ve Alaşehir ve Salihli Üzüm Üreticileri Kooperatifleri girmişlerdir.

Ülkemizde, tarım satış kooperatifleri ana temellerini 1935 yılında, Atatürk’ün yaptırımları doğrultusunda Meclis’te kabul edilen 2834 sayılı Tarım Satış Kooperatifleri ve Birlikleri Kanunu’nun çıkması ile oluşturulmuştur. Bugünkü tarım satış kooperatifleri 1937 yılında kurulmaya ve çeşitli birlikler içerisinde örgütlenmeye başlamıştır. 1937 yılında, ilk olarak Ege bölgesinde incir alanında 6, üzüm alanında 8, Iğdır’da pamuk alanında 4 ve Uzunköprü’de meyve konusunda 1 olmak üzere 19 tarım satış kooperatifi kurulmuş, incir ve üzüm için merkezi İzmir’de, pamuk için merkezi İzmir ve Iğdır’da olmak üzere iki tarım satış kooperatifleri birliği kurulmuştur. Daha sonraki yıllarda tarım satış kooperatifleri daha da benimsenerek, devletin de yardımıyla fındık, fıstık, incir, üzüm, ipek kozası, zeytin, zeytinyağı, yağlı tohumlar, yaş meyve ve sebze, tiftik ve yapağı gibi yeni alanlarda da kooperatifler ve birlikler kurulmuştur.

Tarım satış kooperatifleri, 1969 yılına kadar birlik düzeyi üstünde bir örgütlenmeye gidememiştir. Çünkü 2834 sayılı yasa tarım satış kooperatiflerinin sadece bölge birliği düzeyinde üst örgütlenmesine imkan sağlamakta, merkez birliği kurulmasına imkan vermemekteydi. 1969 yılında çıkan 1163 sayılı Kooperatifler Kanunu, her türlü kooperatifin birlik ve merkez birliği şeklinde birim üstü örgütlenmesine olanak vermiştir.

Özel yasaya göre kurulan tarım satış kooperatifleri ve birlikleri de, Kooperatifler Kanunun bu üst örgütlenme hükümlerinden yararlanabilmekteydiler. Kooperatifler kanunun çıkmasından sonra, 23 tarım satış kooperatifleri birliği bir araya gelerek 1969 yılında Ankara’da Tarım Satış Kooperatifleri Birlikleri Merkez Birliği’ni TARKO’yu kurmuşlardır. Fakat 1980 sonrası Tarko kapatılmıştır. Daha sonraki yıllarda maalesef yeni bir Tarım Satış Kooperatifleri Merkez Birliği kurulamamıştır.

Türkiye’de kurulan tarım satış kooperatiflerin amacı, 2000 yılında çıkarılan 4572 sayılı yasaya göre, üreticilerin ‘karşılıklı yardım, dayanışma ve kefalet suretiyle mesleki faaliyetleri ile ilgili ihtiyaçlarını sağlamak, ürünlerini daha iyi şartlarda değerlendirmek ve ekonomik menfaatlerini korumak’ şeklinde belirtilmiştir.

2020 yılı verilerine göre ülkemizde 295 tarım satış kooperatifi olup, ortak sayısı 300.357’dir. Detay dağılım aşağıdaki çizelgedeki gibidir.

Çizelge 1. Tarım satış kooperatifleri birlikleri kooperatif, ortak ve personel sayıları

| Birlik Adı | Kooperatif Sayısı | Ortak Sayısı | Personel Sayısı (Koop.+Birlik+Bağlı Ortaklık+İştirak) | |
|-------------------------------------|-------------------|--------------|--|--------|
| | | | Daimi | Geçici |
| Fiskobirlik | 50 | 132.297 | 679 | 88 |
| Trakyabirlik | 48 | 36.342 | 1.098 | 85 |
| Karadenizbirlik | 13 | 21.581 | 87 | - |
| Tariş Pamuk | 41 | 18.297 | 182 | 81 |
| Çukobirlik | 34 | 8.752 | 173 | - |
| Marmarabirlik | 8 | 29.356 | 543 | 25 |
| Tariş Zeytinyağı | 32 | 21.728 | 393 | 52 |
| Tariş Üzüm | 13 | 9.748 | 117 | 176 |
| Antbirlik | 5 | 2.275 | 162 | 27 |
| Tariş İncir | 14 | 3.700 | 72 | 300 |
| Tiftikbirlik | 12 | 1.369 | 13 | 1 |
| Gülbirlik | 6 | 3.184 | 91 | 12 |
| Kozabirlik | 5 | 3.077 | 27 | 143 |
| Bağımsız Tarım Satış Kooperatifleri | 17 | 10.088 | 70 | 4 |
| Toplam | 295 | 300.357 | 3.707 | 994 |
| | | | 4.701 | |

Kaynak: T.C. Ticaret Bakanlığı Esnaf, Sanatkarlar ve Kooperatifçilik Genel Müdürlüğü (2020)

Birliklerin satın aldığı ürünler ve bölge rekoltesindeki alım payları da aşağıdaki gibidir.

Çizelge 2. Birliklerin satın aldığı ürünler ve bölge rekoltesindeki alım payları

| Birlikler | Ürün | Bölge Rekoltesindeki Alım Payı (%) |
|--------------------------|------------|------------------------------------|
| Kozabirlik | Yaş Koza | 80 |
| Tiftikbirlik | Tiftik | 80 |
| Antbirlik | Pamuk | 70 |
| Trakyaibirlik | Ayçiçeği | 45 |
| Karadenizbirlik | Ayçiçeği | 35 |
| Marmarabirlik | Zeytin | 35 |
| Tariş Üzüm Birliği | Üzüm | 15 |
| Gülbirlik | Gül Çiçeği | 15 |
| Çukobirlik | Pamuk | 13 |
| Tariş Pamuk Birliği | Pamuk | 10 |
| Tariş Zeytinyağı Birliği | Zeytinyağı | 8,5 |
| Tariş İncir Birliği | İncir | 7,5 |

Kaynak: T.C. Ticaret Bakanlığı Esnaf, Sanatkarlar ve Kooperatifçilik Genel Müdürlüğü (2020)

Birliklerin faaliyet konuları, merkezleri ve faaliyet gösterdikleri il sayılarını gösteren bilgi,

Çizelge 3. Birliklerin faaliyet ana ürünleri, faaliyet merkezi ve faaliyet gösterilen il sayısı

| Birlik Adı | Faaliyet Konusu Ana Ürünler | Faaliyet Merkezi | Faaliyet Gösterilen İl Sayısı |
|------------------------------------|--|------------------|-------------------------------|
| Antbirlik | Pamuk, Narenciye, Yağlı Tohumlar, Silajlık Mısır, Buğday | Antalya | 1 |
| Çukobirlik | Kütlü- Lif Pamuk, Soya, Ayçiçeği, Kanola | Adana | 10 |
| Fiskobirlik | Kabuklu Fındık | Giresun | 6 |
| Gülbirlik | Gül Çiçeği | Isparta | 2 |
| Karadenizbirlik | Ayçiçeği, Soya, Kanola | Samsun | 9 |
| Kozabirlik | Yaş İpekböceği Kozası, İpek Böceği Kozası Tohumu | Bursa | 6 |
| Marmarabirlik | Sofralık Zeytin, Zeytinyağı | Bursa | 3 |
| Tariş İncir Birliği | Kuru İncir | İzmir | 3 |
| Tariş Pamuk Birliği | Kütlü-Lif Pamuk, Yağlık Ayçiçeği | İzmir | 4 |
| Tariş Üzüm Birliği | Çekirdeksiz Kuru Üzüm, Yaş Üzüm | İzmir | 2 |
| Tariş Zeytin ve Zeytinyağı Birliği | Zeytin, Zeytinyağı | İzmir | 6 |
| Tiftikbirlik | Tiftik | Ankara | 6 |
| Trakyaibirlik | Ayçiçeği | Edirne | 13 |

Kaynak: T.C. Ticaret Bakanlığı Esnaf, Sanatkarlar ve Kooperatifçilik Genel Müdürlüğü (2020)

4.Sürdürülebilir Kalkınmada Kooperatiflerin Rolü

Kooperatiflerin Sürdürülebilir Kalkınma Hedefleri'ne ulaşmak için geleceğe dönük öncelikleri olarak şunları belirtebilir:

- Gıda güvenliği

- Ekonomik büyüme, istihdam ve adil çalışma ortamı
- Sağlık ve sosyal yardım hizmetlerine erişim
- Yoksulluk ve finansal kapsayıcılık
- İklim değişikliği ve sürdürülebilir kalkınma

Kooperatiflerin ana kurulma sebebine baktığımızda asıl amacının yoksulluğu gidermek olduğunu görüyoruz. Dünyanın birçok bölgesinde yoksullar kooperatifleri birer 'kurtuluş aracı' olarak görmektedirler.

Kooperatifler kendi kendine yardım için halkı örgütlemesi, yoksul kesimler için birlikte çalışmanın bir yolu olarak kabul edilmektedir. Kabul edilen 17 Sürdürülebilir Kalkınma Hedeflerinin ilk başlığı yoksulluğa sonudur. Amaç her türlü yoksulluğu nerede olursa olsun sona erdirmektir. Kooperatiflerin asıl kurulma amacı da yoksulluğa son vermektir.

Kooperatifler, yoksul halkın dayanışma suretiyle güçlükleri yenmek ve ortak çıkarları için örgütlenerek birlikte hareket etmek konusunda bilinçlenmelerini sağlar. Mesleklerine ait yeteneklerini eğitilerek geliştirerek, gelir düzeylerinin artmasını ve iş ve mesleklerinin sürdürülebilir olmasını sağlar. İstihdam yaratarak yoksul halkın gelir elde etmesini ve hayatta kalmasını sağlar.

5. Tarım Sanayi Entegrasyonunda Kooperatiflerin Rolü

Tarımsal yapı olarak küçük işletmelerin mevcut olduğu ülkelerde, üreticilerin ürünlerin temini ve işlenmesi aşamalarında etkin olmaları gereklidir. Bu da ancak tarım ve sanayi entegrasyonunun sağlanması ile olacaktır. Bu entegrasyonun sağlanmasında da en etkili olacak kuruluşlar arasında da kooperatifler en başta yer almaktadır. Kooperatifler örgütsel kuruluşlardır. Kooperatifler sayesinde üreticiler piyasaya ürün arz ederken ya da girdi sağlarken ekonomik çıkarlarını koruyabilecektir.

Tarım sanayi entegrasyonun sağlanmasında kooperatiflerin rolünü aşağıdaki gibi incelemek mümkündür:

Üretim Ekonomisi Açısından Kooperatifler: Tarım ve tarıma dayalı sanayi kollarında kullanılan girdilerin kalitesi oldukça önemlidir. Dikey bütünleşme kooperatifler aracılığıyla gerçekleştiğinde, girdileri üreten ve kullanan işletmeler genellikle aynı kişilere ait olduğundan, kaliteli girdi üretimi garanti altına alınabilir.

Sermaye Birikimi Açısından Kooperatifler: Tarımsal girdi üreten işletmelerin ve tarımsal ürünleri hammadde olarak kullanan endüstrilerin kooperatif işletmeleri şeklinde kurulmasıyla, tarımsal üretimle sanayi üretiminin aynı kesimin elinde olmasının sağlayacağı avantajlar katma değerleri artırabilir. Tarım ve sanayi sektörlerinde sağlanacak katma değerler göz önüne alındığında, kırsal alanlarda önemli bir sermaye birikimi oluşacaktır. Bu birikimlerin kişiler yerine belirli bir sosyal sorumluluğu bulunan kooperatiflerin elinde toplanması, birikimlerin verimli yatırım alanlarına yönltilmesini kolaylaştıracak ve aracı ödenekleri azalacağından üreticilerin gelirleri de artacaktır.

Yerleşim Düzeni ve İstihdam Açısından Kooperatifler: Kooperatif yatırımlarının kırsal alanlarda gerçekleşmesi, ülkeye bazı sosyo-ekonomik yararlar sağlar. Kırsal alanlarda gerçekleştirilen endüstriyel yatırımlar işsizlik sorununu çözümlenerek, büyük kentlere göç sonucu oluşacak düzensiz kentleşme durumunun çözümünün de önemli bir etken olacaktır. Kırsal alandaki sanayileşme, kentlerdeki endüstriyel yoğunlaşmadan kaynaklanan sorunların çözümlenmesine ve kırsal kesimde yaşayanlara yeni istihdam ve gelir kaynakları oluşturulmasına katkıda bulunur.

Bugün gelişmiş ve gelişmekte olan ekonomilerde, daha az yatırımla daha çok üretim ve ürün çeşitliliği sağlanması, daha çok kişiye istihdam olanağı yaratması, ekonomik dalgalanmalardan daha az etkilenmesi teknolojik yeniliklere daha az yatkın olması, bölgeler arası dengeli kalkınmayı sağlaması, gelir dağılımındaki çarpıklıkları asgariye indirmesi, bireysel tasarrufları teşvik etmesi, büyük sanayi işletmelerinin destekleyici ve tamamlayıcısı olması gibi faydaları da mevcuttur.

6. Sonuç ve Öneriler

Türkiye’de tüm kooperatifler ve üst örgütleri, hem öz sermayeleri hem de kredi olanaklarının yetersizliği sebebiyle, çoğunlukla finansman gücünü yaşamaktadırlar. Kooperatiflerin öz sermayeleri, ortaklarının düşük ortaklık payına sahip olmaları ve ortakların sahip oldukları bu düşük ortaklık paylarını dahi tam ödememeleri ve kooperatiflerin sermaye birikimini özendirici unsurlarının sınırlı oluşu sebebiyle, oldukça yetersizdir. Kredi

olanakları ise, kooperatiflerin kredi ihtiyaçlarını karşılayacak özel bir finansman kuruluşlarının olmayışı ve kendi finansman kuruluşları aracılığıyla mevduat kabul edememeleri gibi sebeplerle yetersizdir. Ayrıca kooperatiflere kredi açılma koşulları oldukça ağır, verilen kredilerin süreleri kısa ve faizleri de yüksektir.

Kooperatiflerimizde finansman sorunun çözümü için, öncelikle akla gelen ortaklık paylarının artırılması aracılığıyla öz sermayenin artırılmasıdır. Ancak, kooperatif ortakları, genellikle dar gelirli küçük üretici ve tüketiciler olduğundan, yasal olarak yüklenebilecek ortaklık payı sınırı arttırılsa bile, ortak paylarının gerçekte çok fazla artması beklenilmemektedir. Kooperatiflerin finansman ve kredi sorunu, yönetim ve finansmanına kooperatifler ve üst örgütlerinin egemen olacağı bir 'Kooperatif Bankası' kurularak çözülebilir. Bunun dışında alınacak önlemler yetersiz kalacaktır.

Tarım ve sanayi entegrasyon şekilleri farklı olmakla birlikte Türkiye’de ve dünyada en yaygın olarak tercih edilen formları kooperatifçilik ve sözleşmeli tarımdır. Ancak her iki modelde istenilen etkinlikte kullanılamamaktadır. Sözleşmeli tarımın etkin şekilde yürütülebilmesi için, üreticilerin sözleşme konusu olan ürün gruplarına göre örgütlenerek pazarlık gücü kazanmalıdır. Örgütlenme ile üreticilerle sanayici firmaların ilişki kurması daha kolaylaşacaktır.

Sonuç olarak, tarım sanayi entegrasyonunda kooperatiflerin desteklenmesi, tarım ve sanayi sektörleri arasında entegrasyonun sağlanması ve etkin bir şekilde yürütülmesi, sürdürülebilir kalkınma hedeflerinin gerçekleştirilmesi için büyük önem arz etmektedir.

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Türkiye’de Faaliyette Bulunan Yatırım Bankalarının Performanslarının DuPont Sistemine Göre Analizi: 2015 - 2020

Doç. Dr. Erdal ARSLAN¹

Dr. Öğr. Üyesi Ali BORA²

¹Selçuk Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, İktisat Bölümü, erdalarslan@selcuk.edu.tr,
Orcid ID: 0000-0003-4892-2963

²Selçuk Üniversitesi, Sosyal Bilimler Meslek Yüksekokulu, Finans-Bankacılık ve Sigortacılık Bölümü,
ali.bora@selcuk.edu.tr, Orcid ID:0000-0002-1766-0123

Özet: Yatırım bankaları, tasarruf sahipleriyle, fon açığı olan yatırım yapacak şirketler arasındaki fon alışverişinin gerçekleşmesini sağlamak amacıyla kurulmaktadır. Tümöyle aracı durumundaki yatırım bankaları; pazarlanacak menkul kıymetlerin rasyonel seçimini yapmak, finansal kıymet çıkarılması yoluyla gerekli fonu sağlamaya çalışan bir işletmenin, bundan sağlayacağı fonun işletmesini garanti etmek (underwriting) ve finansal kıymeti çıkaran ortaklığa, bununla ilgili danışmanlık hizmeti sağlamak gibi hizmetler sunmaktadır. Yatırım bankaları doğrudan finansman yönteminde aracılık rolü üstlenmekte ve fon akımında aracılık maliyetini azaltarak ülke ekonomisine katkı sağlamaktadır. Bir ülkede, yatırım bankalarının gelişmesi, fon ihtiyacı olan, yatırım yapacak şirketlerin yatırım bankaları aracılığı ile menkul kıymet ihraç ederek, daha uygun maliyetle fon sağlamasına ve tasarruf sahiplerinin de yatırım yapacak şirketlerin menkul kıymetlerini satın alarak bankaların sunduğu faiz gelirlerinden daha yüksek getiri elde etmesine imkan sağlayabilecektir.

Du Pont Sistemi ilk başlarda şirketlerin finansal performanslarını, finansal oranlardan özkaynak karlılığı ile ölçmek için kullanılan, daha sonra bankacılık sektörüne uyarlanarak bu sektörde kullanılan bir finansal analiz tekniğidir. Du Pont sisteminde özkaynak karlılığının kaynağı detaylı olarak analiz edilmektedir. Bu çalışmada Türkiye’de faaliyette bulunan Yatırım Bankalarının 2015-2020 dönemine ait performansları Dupont Sistemi ile analiz edilmektedir.

Anahtar Kelimeler: Yatırım Bankaları, DuPont Sistemi, Finansal Oran Analizi, Yatırım Bankalarının Performansları, Özkaynak Karlılığı

1. GİRİŞ

Yatırım bankaları, tasarruf sahipleriyle, fon gereksiniminde olanlar arasındaki fon alışverişinin gerçekleşmesini sağlamak amacıyla kurulurlar. Tümöyle aracı durumundaki yatırım bankaları, mevduat kabul edemezler ancak yatırım yapacak şirketlere kredi kullandırabilirler, şirketlerin menkul kıymet ihraçlarına aracılık yapabilirler. Yatırım bankalarının özellikle birincil piyasada sundukları hizmetler; pazarlanacak menkul kıymetlerin rasyonel seçimini yapmak, finansal kıymet çıkarılması yoluyla gerekli fonu sağlamaya çalışan bir işletmenin bundan sağlayacağı fonun işletmesini garanti etmek ve finansal kıymeti çıkaran ortaklığa, bununla ilgili danışmanlık hizmeti sağlamak olarak sayılabilmektedir.

Bankaların faaliyetleri sonucunda ortaya çıkan finansal performansları değişik yöntemlerle ölçülmektedir. Bu ölçme yöntemlerinden biri de finansal oran analizidir. Bu yöntem kolay anlaşılabilir olması nedeni ile tercih edilmektedir. DuPont sistemi çoklu oran analizi yöntemi olarak da ifade edilmektedir. Bu analizde banka faaliyetleri sonucu özkaynak karlılığına göre değerlendirilmektedir. Özkaynak karlılığı banka sahip ve ortakların bankaya sermaye olarak koydukları her bir TL karşılığı elde ettiği karı göstermektedir. Bu çerçevede özkaynak karlılığı banka sahip ve ortakları ile potansiyel yatırımcılar için önemli bir gösterge olmaktadır. Diğer bankalarla karşılaştırılarak bir bankanın özkaynak karlılığına göre başarılı ya da başarısız olduğu ortaya konabilmektedir. Özkaynak karlılığında problem olan bankanın bu başarısızlığının nedeni DuPont sistemine göre özkaynak karlılığı bileşenleri incelenerek ortaya konabilmektedir.

2. YATIRIM BANKALARI KAVRAMI, ÖZELLİKLERİ, ÜLKE EKONOMİSİNDEKİ ÖNEMİ

Yatırım bankaları ve kalkınma bankaları genellikle gelişmekte olan ülkelerde yakından ilişkilidir. Kalkınma bankaları, özellikle menkul kıymet piyasalarının zayıf olduğu ülkelerde yatırım bankacılığının teşvik edilmesinde önemli bir rol oynayabilir. Ancak iki banka da temelde farklıdır. Yatırım bankacılığı, öncelikle yeni menkul kıymetlerin tasarlanması ve teminat altına alınması ve bunları nihai yatırımcılara satmakla ilgilidir. Yenilikçi, pazara dayalı bir yaklaşım gerektirir. Bunun aksine, kalkınma bankacılığı uzun vadeli krediler vermekle ilgilidir; uzun vadeli kredibilite analizi ile ilgilenen farklı bir zihniyet gerektirir. Biri ticaret işidir; diğeri bir varlık biriktirme işi. Her ikisi de bir ülkenin finansal piyasalarını geliştirmede önemlidir, ancak sorunları (ve fırsatları) farklılık gösterir (Hakim, 1985: 2).

Yatırım bankacılığı kavramı hakkında tek bir tanımlama yapmak oldukça zordur. Yatırım bankacılığı kavramı, kalkınma bankalarının çalışmış olduğu alanlar dışında faaliyet gösteren ve mevduat kabul etmeyen mali kuruluşlar olarak tanımlanabilmektedir. Yatırım bankacılığının daha dar anlamda tanımlanması yapılacak olursa devlet kuruluşlarının, özel şirketlerin menkul kıymet ihracını başlatan ve bu kurumlara garanti veren, tedavülünü sağlayan firmalar olarak tanımlanmaktadır. Yatırım bankacılığı kavramı kalkınma bankalarının uzantısı şeklinde ortaya çıkmış fakat bu benzerlik dışında iki banka arasında kaynak, risk ve genel hizmetler bakımından farklıklar bulunmaktadır (Satoğlu, 2010: 12).

Yatırım bankalarının etkin işleyebilmesi için gerekli şartlar arasında sermaye piyasalarının kurulmuş ve gelişmiş olmasıdır. Bununla birlikte yatırım bankacılığının temel kriteri, sınai ve ticari kuruluşlar tarafından çıkarılan hisse senetlerinin ve tahvillerin halk tarafından satın alınmasına aracılık yapmasıdır. Bu anlamda yatırım bankaları birincil piyasalarda tahvil ve hisse senetlerinin ihracına da aracılık yapmış olması demektir. Genellikle sermaye piyasalarının gelişmiş olduğu ülkelerde faaliyet gösteren yatırım bankaları ticari bankalardan farklı olarak mevduat toplamazlar ve işletmelere kredi imkânı sunmazlar. Bu bankalar kalkınma bankalarından farklı olarak, işletmelere direk olarak kredi imkânı sunmamakta ancak işletmelerin hisse senedi veya tahvil ihracı yoluyla sermaye piyasalarından uzun vadeli kaynak satmalarını kolaylaştırmaktadırlar (Karaman, 2014: 35).

2.1. Yatırım Bankalarının Yapısı

"Yatırım bankası" terimi çok farklı iki geleneği kapsar. Avrupa ticaret bankaları temelde "evrensel" bankalardır: Her tür menkul kıymeti taahhüt ederler, kurumsal finansman konusunda tavsiyelerde bulunurlar ve portföy yönetimi hizmetleri sağlarlar. Aynı zamanda ticari bankacı olarak hareket ederler, mevduat alırlar (genellikle toptan) ve kredi verirler. Bazı yatırım bankaları finansal kiralama, sigorta ve risk sermayesi şirketlerine dönüşmüştür. Ancak kısa vadeli para piyasalarında büyük oyuncu olmamışlardır. Birleşik Krallıkta ayrı bir kurum sınıfının uzun süredir ön koşulu olan bir işlev olmuştur. Menkul kıymetleri dağıtmak için güçlü ağlara da sahip değillerdir. Bu faaliyet uzmanlaşmış aracı kurumlara bırakılmıştır. Buna karşılık, Kuzey Amerika yatırım bankaları (Kanada'da yatırım satıcıları olarak bilinir) yasal olarak ticari bankacılığın dışında tutulmuştur. Ancak menkul kıymetler borsası üyeleri olarak, ikincil piyasada ve para piyasalarında menkul kıymet dağıtımında ve piyasa yapımında (kendi hesaplarına alım satım) ticari bankalardan çok daha aktiftirler (Hakim, 1985: 2).

2.2. Yatırım Bankalarının Faaliyetleri

Yatırım bankalarının faaliyetleri temel olarak 3 ana başlık altında toplanabilmektedir. Bunlar; halka arza aracılık, birleşmeler ve devralmalar ve piyasa yapıcılık ve menkul kıymet alım-satımıdır. Halka arza aracılık faaliyetinde, yatırım bankaları firmalara halka arz için gerekli koşulların sağlanmasına ve bu bilgilerin toplanmasına, halka arz için doğru zamanın belirlenmesine, menkul kıymetin fiyatının belirlenmesi konularında yardımcı olmaktadır. Birleşmeler ve devralmalarda, firmaların çoğunluk hisselerinin satın alınması devredilmesi, firmaya bağlı şirketlerin elden çıkarılması konusunda gerekli aracılık faaliyetlerin yürütülmesinde yardımcı olmaktadır. Piyasa yapıcılık ve menkul kıymet alım satımında ise, menkul kıymetlerin piyasada pazarlanmasında etkili rol oynamak ve bu süreçte piyasada oluşacak fiyat dalgalanmaları ile menkul kıymetlerin aynı yatırımcılar tarafından ele geçirilmesi gibi risklerden korumayı amaçlamakta ve kısa vadeli ihtiyaçların karşılanması için menkul kıymet alım satımlarını gerçekleştirmektedirler (Şenel ve Şekeroğlu, 2019: 567).

Gelişmekte olan ülkelerin çoğunda, yatırım bankaları, gelişmekte olan bir finans sektörünün ihtiyaçlarına veya ticari bankalar tarafından sağlanan mevcut hizmetlerdeki boşluklara yanıt olarak gelişmiştir. Kanada, Hong Kong, Kore Cumhuriyeti ve Tayland gibi bazı ülkelerde büyümeleri merkez bankalarının ve hükümetlerin girişimleriyle desteklenmiştir. Yatırım bankaları tipik olarak yerel menkul kıymetler piyasasına menkul kıymetler yüklenimi dahil olmak üzere bir dizi hizmet sağlar. Bu hizmetler; menkul kıymetlerin ikincil piyasalarda pazarlaması, para piyasası faaliyetleri, kurumsal danışmanlık faaliyetleri, portföy yönetimi, risk sermayesi finansmanı ve leasing olarak sayılabilmektedir (Hakim, 1985: 11).

Menkul kıymet yüklenimi (underwriting): Yüklenim (underwriting), hükümetler veya şirketler için uzun vadeli ve kısa vadeli sermayeyi sigortalamak olarak ifade edilebilmekte ve geleneksel yatırım bankacılığının merkezinde yer almaktadır (Hakim, 1985: 11).

Menkul kıymetlerin ikincil piyasada pazarlaması: Güçlü bir ikincil piyasa, yatırımcılara menkul kıymetlerini hızlı ve ucuza satabileceklerine dair güven verir. Sonuç olarak, tasarruflarını uzun vadeli menkul kıymetlere yatırma olasılıkları daha yüksektir. Bu nedenle, birincil pazarın geliştirilmesinde güçlü bir ikincil pazar çok önemlidir. Yatırım bankaları, hem piyasa yapıcıları hem de aracılar olarak hareket ederek ikincil piyasayı teşvik etmeye

yardımcı olabilmektedirler (Hakim, 1985: 11). Gelişmekte olan ülkelerde, ikincil menkul kıymetler piyasası, alıcı ve satıcıları eşleştirmenin zorluğu nedeniyle genellikle çok zayıftır. Yani tahvil ve hisse senedi fiyatları tek bir günde yüzde 10 ila 20 arasında dalgalanabilir. Dar pazarın bir nedeni, emeklilik fonları ve sigorta şirketleri gibi kurumsal yatırımcıların olmamasıdır. Bunun yerine, piyasaya, uzun vadeli yatırımdan çok spekülasyonla ilgilenen deneyimsiz özel yatırımcılar hakimdir. Diğer bir neden ise şirketlerin yeterli finansal açıklama yapmaması olabilmektedir. Bu, gerçek yatırımcıların belirli menkul kıymetlerin değerine ilişkin objektif bir görüş oluşturmalarını zorlaştırır. Zayıf altyapı düzenlemeleri de diğer bir faktör olabilmektedir. Bazı ülkelerde, komisyoncuların veya yatırım bankacılarının piyasa yapıcı olarak hareket etmelerine izin verilmez veya piyasa yapıcılık faaliyetlerini desteklemek için borç para almaları için herhangi bir düzenleme bulunmamaktadır. Yatırım bankası gibi uzman bir finans şirketinin kurulması bu tür sorunların üstesinden gelmeye yardımcı olabilmektedir (Hakim, 1985: 12).

Para piyasası faaliyetleri: Para piyasası faaliyetleri, kısa vadeli menkul kıymetlerle ilgili faaliyetleri içermektedir. Bu menkul kıymetlerden bazıları hazine bonoları, devlet tahvilleri, mevduat sertifikaları olarak sayılabilmektedir (Hakim, 1985: 12).

Kurumsal danışmanlık faaliyetleri: Gelişmekte olan ülkelerde şirketler ve genel olarak ekonomik eğilimler hakkında bilgi edinmek zor olduğundan, kurumsal finansal hizmetlerin gerçekleştirilmesi hem zor hem de çok talep görmektedir. İşletmeler olgunlaştıkça ve profesyonel yöneticiler asıl sahip-girişimcilerden görevi devraldıkça bu talebin artması muhtemeldir. Müşterilerle yakın ilişkiler ve bir yatırım bankasının araştırma sağlarken geliştirdiği pazar hakkında ayrıntılı bilgi sahibi olması, başka iş türlerini elde etmesine yardımcı olur. İlişkiler, çoğu yatırım bankacılığı işinin anahtarıdır; güvenilir bir danışman haline gelen bir yatırım bankası, bir şirketin mali durumlarını yeniden yapılandırmasını veya bir devralma gerçekleştirmesini önerdiğinde dinlenecektir. Ayrıca, şirketin bazı yeni finansal planlar hazırlaması durumunda yeni işler için ilk sırada yer alacak (Hakim, 1985: 12). Proje finansmanı, önemli bir danışmanlık çalışması kaynağı olabilir. Yatırım bankası hem bir danışman (proje risklerini belirleme, teknik ortakları çekme ve devlet kurumlarıyla ilgilenme) hem de finans düzenleyicisi (kredi verenleri belirleme ve finansal paketi yapılandırma) olarak hareket edebilir. (Hakim, 1985: 13).

Portföy Yönetimi: Menkul kıymet piyasaları büyüdükçe, kurumsal yatırımcılar ve varlıklı bireyler profesyonel yatırım tavsiyesine ihtiyaç duyacaktır. Kurumsal tavsiyelerde olduğu gibi, bu hizmeti başarılı bir şekilde sağlamak, yüksek kaliteli ekonomik ve finansal araştırma yapmaya bağlıdır. Gelişmekte olan bir borsada profesyonel para yönetimi riskin yüksek olması sebebiyle tehlikeli bir iştir. Çoğu hisse senedi piyasasının geçtiği ilk (hareketsiz) aşamada, hisselerin temel değerleri normalde iyidir ancak piyasa çok likit değildir. Yatırım fonlarına ve diğer kurumsal para yönetimi türlerine olan ilgi genellikle takip eden spekülasyon patlaması sırasında (veya hatta sonuna yakın) ortaya çıkar. Ancak hisse senedi fiyatları o zamana kadar belirli seviyelere yükseldiğinden, yatırım yönetimi hizmetleri sunmaya başlamanın zamanı değil. Spekülasyon patlamayı izleyen konsolidasyon aşaması daha uygun olabilir, ancak yatırımcıların piyasaya olan güveni, hisse senedi fiyatlarındaki ani düşüş nedeniyle muhtemelen zayıflamış olacaktır. Bununla birlikte, patlama ve düşüş döngüsü, şirketler tarafından daha fazla mali açıklama ihtiyacını ortaya çıkarabilmektedir. Kurumsal yatırım ihtiyacı da bu aşamada kabul edilmekte ve hükümetler bunun için teşvikler sunabilmektedir. Bu tür değişiklikler, yatırım bankaları tarafından sağlanan profesyonel yatırım tavsiyesi için zemin hazırlayabilmektedir (Hakim, 1985: 13).

Sunulan Diğer Hizmetler: Yatırım bankaları genellikle risk sermayesi finansmanını üstlenmek için iyi bir konumdadır. Risk sermayesi, bir yatırım bankasının becerilerini kurumsal yeniden yapılandırmalarda, birleşmelerde ve satın almalarda kullanmasına izin verir. Başarılı yeni şirketler ayrıca yatırım bankalarına karlı gelecek müşterileri sağlar. Ancak yüksek riskler söz konusudur, bu nedenle bir yatırım bankasının sermayesinin yalnızca küçük bir bölümü risk sermayesine tahsis edilmeli ve yatırım bankaları, yatırımlarına bağlı kalmaya istekli olmalıdır. Deneyimler, kazanan olduğunu kanıtlayan risk sermayesi yatırımlarının bile olgunlaşmasının uzun zaman aldığını göstermektedir (Hakim, 1985: 13).

Gelişen yatırım bankaları ve başarılı kalkınma bankaları hem sağlıklı sermaye piyasalarını hem de daha verimli bir ekonomiyi teşvik etmek için önemlidir. Temelde farklı sorunları olan farklı türdeki kurumlardır ve sonunda ayrı kurumlar olarak geliştirilmeleri gerekir. Ancak birçok açıdan rolleri birbirini tamamlayıcı niteliktedir. Yatırım bankalarının faaliyet gösterecekleri sağlıklı bir menkul kıymetler piyasasına ihtiyaçları vardır; kalkınma bankaları bunu sağlamak için politikaların geliştirilmesine yardımcı olabilmektedir. Kalkınma bankaları, bir yatırım bankacılığı işini sıfırdan başlatmak için gerekli olan başlangıç sermayesini ve ekipmanı da sağlayabilir. Ayrıca, küçük ve büyüyen şirketlere erişimleri ile kalkınma bankaları, yatırım bankaları için gelecekteki müşteriler için önemli kaynaklar olabilmektedir. Kalkınma bankaları, özellikle en küçük ve en yoksul gelişmekte olan ülkelerde

uzun vadeli kredi verme için temel bir mekanizma iken yatırım bankaları, daha gelişmiş ekonomilerde finansal piyasaları güçlendirir ve yeni yatırım, çıktı ve istihdam fırsatlarını genişletebilmektedir. Gelişen yatırım bankaları, borçlulara ve borç verenlere uluslararası sermaye piyasalarındaki artan fırsatlara ilişkin bir pencere de sağlayabilmektedir (Hakim, 1985: 19).

3. LİTERATÜR İNCELEMESİ

Ülkemizde Kalkınma ve Yatırım Bankaları ile ilgili yapılmış çalışmalar mevcuttur. Bu başlık altında bu çalışmalardan bazılarını değinilmiştir. Bunlardan Karahanoğlu (2017) tarafından yapılan çalışmada, 2005 Haziran-2016 Ekim döneminde Türkiye’de aktif bir biçimde faaliyet gösteren 10 adet Kalkınma ve Yatırım Bankasının Aktif Karlılığı incelenmiş ve kalkınma ve yatırım bankalarının karlılığını hem makro hem de mikro faktörlerin etkilediği görülmüştür. (Karahanoğlu, 2017: 167). Koç, Bağcı ve Işık (2016) tarafından yapılan çalışmada, Kalkınma ve Yatırım Bankalarının performans ve performans devamlılıkları aktif karlılığı (ROA) ve özkaynak karlılığı (ROE) 2002-2012 yıllarını kapsayan yıllık veriler kullanılarak ölçülmüş, ROA (Aktif Karlılık) ve ROE (Özkaynak Karlılığı) açıklanan değişkenleri yabancı sermayeli kalkınma ve yatırım bankaları grubunda uzun dönemde performans sürekliliği göstermiş, Kamu Sermayeli Kalkınma ve Yatırım Bankaları’nda sadece ROA’ya göre, Özel Sermayeli Yatırım ve Kalkınma Bankaları’nda ise sadece ROE’ye göre uzun dönemde performansın olduğu tespit edilmiştir (Koç vd., 2016: 227). Coşkun (2009) tarafından yapılan çalışmada 2007-2008 finansal krizi ile birlikte ABD’li finansal araçlarda ortaya çıkan dikkat çekici finansal başarısızlık hikâyelerinin erken dönem analizleri ile bu dönem öncesinde yaşanan finansal başarısızlıklara yönelik olarak kamu müdahalesi yoluyla verilen tepkinin niteliklerinden hareketle, ABD kapitalizminin yakın geleceği değerlendirilmiştir (Coşkun, 2009: 27).

DuPont analiz yöntemi ile ilgili yapılmış çalışmalardan Ajmera (2012) tarafından yapılan çalışmada DuPont modeli ile 2006-2011 yılları arası bankacılık sektörünün finansal sağlığı analiz edilmiş, PBIDT/Satışlar oranı en yüksek banka SBI, Satışlar/Net varlıklar oranı en yüksek Corporation Bankası, PBDIT/Net varlık oranı en yüksek SBI, Dena Bank ve Corporation Bankası, PAT/PBDIT oranı en yüksek Dena Bank, Net varlık/Net değer oranı en yüksek Baroda Bank ve Özkaynak karlılık oranı (ROE) en yüksek SBI olarak belirlenmiştir (Ajmera, 2012: 58). Balaj (2015) tarafından yapılan çalışmada Kosova’da yerli ve yabancı bankaların 2001-2007 dönemine ait finansal performansları DuPont finansal analiz modeli kullanılarak karşılaştırmalı olarak incelenmiş; yabancı bankaların daha etkin ve karlı olduğu, daha yüksek aktif karlılığı ve özkaynak karlılıklarına sahip olduğu belirlenmiştir. Yabancı bankaların yüksek özkaynak karlılık oranları yüksek faiz marjından kaynaklandığı belirlenmiş, bu durum, yabancı bankaların maliyet yönetiminin daha iyi olduğu ve yüksek kaldıraç oranı kullandıklarının göstergesi olarak değerlendirilmiştir. Yabancı bankalarla karşılaştırıldığında yerli bankaların daha yüksek aktif verimliliğine rağmen düşük karlılığının nedeni zayıf kalitede kredi portföyüne bağlı olarak yüksek kredi karşılıkları maliyetleri olarak belirlenmiştir. Buna göre, yerli bankaların çoğunlukla düşük kredibiliteye sahip müşterilere sahip olduğu sonucuna ulaşılmıştır (Balaj, 2015: 71). Haider (2016) tarafından yapılan çalışmada Hindistan bankacılık sektörünün en büyük kamu ve özel sermayeli bankalarından Baroda Bank ve HDFC Bank’ın finansal karlılığı Dupont yöntemiyle analiz edilmiş, HDFC Bank’ın Baroda Bank’a göre finansal kaynakları daha etkin yönettiği sonucuna ulaşılmıştır (Haider, 2016: 9). Rooplata (2016) tarafından yapılan çalışmada Hindistan’da 19 ulusal banka performansı DuPont analiz yöntemiyle incelenmiş, sonuçta Baroda Bank ile India Bank karşılaştırılmış, Baroda Bank son beş yılda en yüksek karı elde etmesine rağmen India Bank daha yüksek özkaynak karlılığı elde etmiştir. Bu durumda daha yüksek kar elde eden bankanın daha yüksek özkaynak karlılığı elde edeceği anlamına gelmediği sonucuna ulaşılmıştır (Rooplata, 2016: 211). Rahman ve Mia (2018) tarafından yapılan çalışmada 15 Bangladeş ticaret bankasının DuPont yöntemiyle 2010-2016 dönemine ait finansal performansları incelenmiş, çalışma sonucunda Dhaka Bank en yüksek, AB Bank’ın ise en düşük özkaynak karlılığına sahip olduğu belirlenmiştir (Rahman & Mia, 2018: 165). AlAli (2019) tarafından yapılan çalışmada Kuveyt bankalarının 2012-2017 dönemi finansal performansları DuPont sistemine göre analiz edilmiş, National Bank of Kuwait aktif karlılığına göre en iyi banka, Ahli United bankası ikinci en iyi banka olmuş, özkaynak karlılığına göre ise Ahli United bankası en iyi performansa sahip banka, National Bank of Kuwait ise ikinci en iyi banka olmuştur. Diğer taraftan en kötü performansa sahip bankanın ise Warba bankası olduğu, AlAhli bankasının da onu takip ettiği belirlenmiştir (AlAli, 2019: 1, 6).

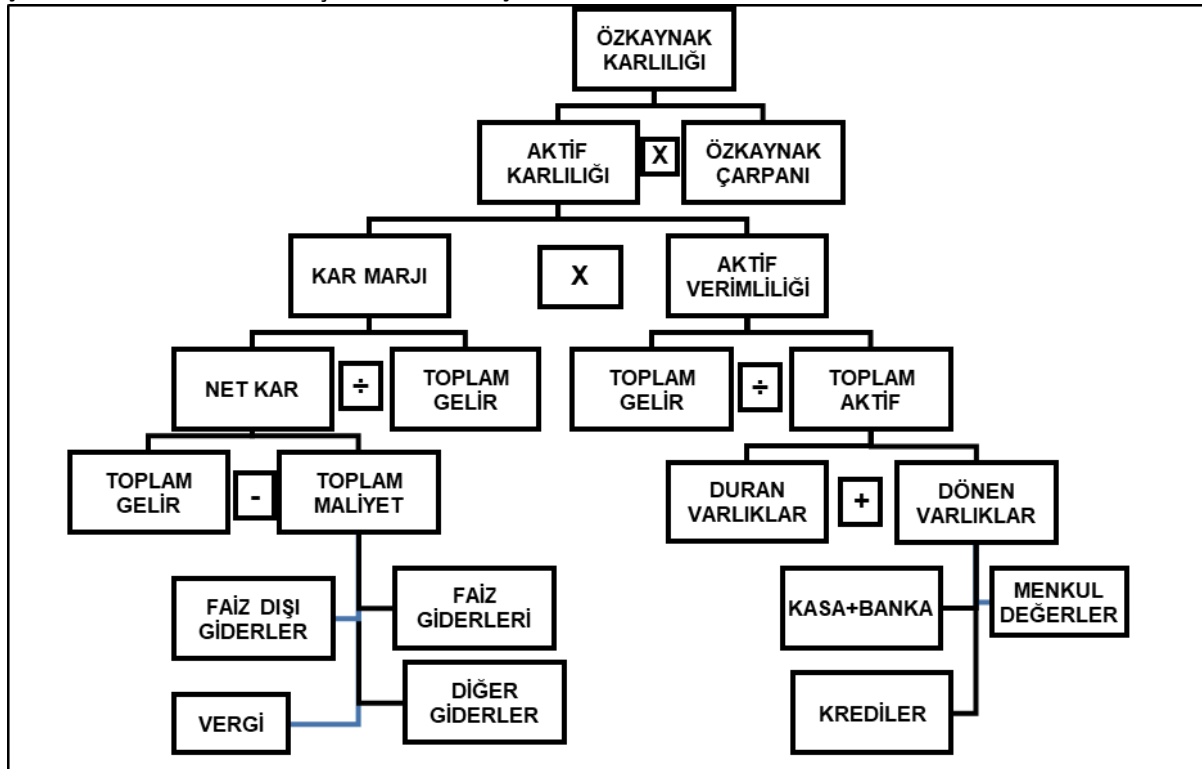
Uluslararası alanda yapılan çalışmaların yanında ülkemizde Bankacılık Sektöründe faaliyet gösteren bankaların finansal performansları ile ilgili farklı metotlar kullanılarak yapılan çalışmalar da mevcuttur. Bunlardan Gümüş ve Nalbantoğlu (2015) tarafından yapılan çalışmada, kamu, yerli özel, yabancı sermayeli ve katılım bankalarından oluşan Türk Bankacılık Sektörünün 2002 – 2013 dönemi performansı, CAMELS analiz yöntemiyle karşılaştırmalı olarak incelenmiştir. Çalışma sonucunda, yerli özel sermayeli bankaların yönetim kalitesi ve

karlılıkta başarılı performans gösterdiği ve güçlü sermaye yapıları ile en yüksek nota sahip banka grubu olduğu belirlenmiştir. Kamu sermayeli bankaların güçlü sermaye yapısı ve aktiflerindeki düzelme nedeni ile ikinci sırada yer aldığı, yabancı sermayeli bankaların ise takip oranlarının artmasının karlılık ve yönetim kalitesi üzerindeki etkileri nedeni ile zayıf bir görüntü çizdiği sonucuna ulaşılmıştır (Gümüş ve Nalbantoğlu, 2015: 83). Arslan (2017) tarafından yapılan çalışmada Türk Bankacılık Sisteminde aktif büyüklüğüne göre ilk yedi bankanın 2003–2015 dönemi faaliyetleri oran analizi yöntemi ile karşılaştırmalı olarak incelenmiş, çalışma sonucunda sektör paylarına göre bankalar sıralandığında; incelenen oranların tamamında aynı kamu bankası ilk sırayı alırken, karlılık oranlarında; sektör paylarında ilk sırayı alan kamu bankası incelenen dört orandan ikisinde ilk sırayı almakta, diğer iki orandan birinde özel sermayeli banka diğerinde ise yabancı sermayeli banka ilk sırayı aldığı belirlenmiştir (Arslan, 2017: 226). Gümüş ve Çıbık (2018) tarafından yapılan çalışmada DuPont yöntemi kullanılarak borsada işlem gören gayrimenkul yatırım ortaklığı şirketleri içindeki 25 şirketin özsermaye verimlilik analizleri yapılmış, bu analizler sonucunda en iyi işletme Ak Merkez GYO işletmesi olduğu, şirketin özsermaye verimliliğinin yüksek olmasının sebebi net kar marjının yüksek olması ve aktif devir hızı oranının da diğer işletmelere göre yüksek olması sonucuna ulaşılmıştır (Gümüş ve Çıbık, 2018: 2178, 2192).

4. DUPONT FİNANSAL ANALİZ YÖNTEMİ

İlk kez 1919 yılında bir kimya firması olan Du-pont firması tarafından kullanıldığı için bu isimle isimlendirilen DuPont analiz yöntemi birleşik oranlar analizi olarak da ifade edilebilmektedir (Gümüş ve Çıbık, 2019, 2182). Özkaynak karlılığının kaynağı detaylı olarak analiz edilmekte olan bu analiz yöntemi öncelikle şirketler tarafından kullanılmış, daha sonra geliştirilerek bankacılık sektörünün finansal performans ölçümünde de kullanılmaya başlanmıştır (Balaj, 2015, 72).

Şema 1: Bankacılık Sektörü Açısından DuPont Şeması



Kaynak: Berk, 1999: 53; Tandon vd., 2016: 66.

DuPont analiz yöntemi, işletmelerin dönemsel faaliyetinin sonucunu özkaynak karlılığı ile ölçen çoklu finansal oran analizi yöntemi olarak da tanımlanabilmektedir. Şema 1'de gösterilen bankacılık sektöründe özkaynak karlılığını oluşturan bileşenler aşağıdaki şekilde formüle edilebilmektedir (Rose ve Fraser, 1988: 201).

$$\text{Özkaynak Karlılığı} = \frac{\text{Net Kar}}{\text{Toplam Özkaynak}} \quad (1)$$

$$\text{Özkaynak Karlılığı} = \text{Aktif Karlılığı} \times \text{Özkaynak Çarpanı} \quad (2)$$

$$\text{Özkaynak Karlılığı} = \frac{\text{Net Kar}}{\text{Toplam Aktifler}} \times \frac{\text{Toplam Aktifler}}{\text{Toplam Özkaynak}} \quad (3)$$

$$\text{Aktif Karlılığı} = \text{Kar Marjı} \times \text{Aktif Verimliliği} \quad (4)$$

$$\text{Özkaynak Karlılığı} = \text{Kar Marjı} \times \text{Aktif Verimliliği} \times \text{Özkaynak Çarpanı} \quad (5)$$

Dönem sonu elde edilen net karın toplam özkaynaklara bölünmesi (1) ile özkaynak karlılığı hesaplanmaktadır. Ayrıca özkaynak karlılığı, aktif karlılığı ile özkaynak çarpanının çarpılması (2) sonucu da hesaplanabilmektedir. Aktif karlılığı, kar marjı ile aktif verimliliği çarpılarak elde (4) edildiği dikkate alındığında özkaynak karlılığı; kar marjı, aktif verimliliği ve özkaynak çarpanının çarpılması (5) ile hesaplanabilmektedir. İncelenen bankanın/bankaların özkaynak karlılığında bir problem varsa bu problemin kaynağının bulunması açısından bu formül yol gösterici olmaktadır. Buna göre bir bankanın özkaynak karlılığı sektör ortalamasının altında kalmışsa bunun nedeninin kar marjından mı, aktif verimliliğinden mi yoksa özkaynak çarpanından mı kaynaklandığı kolayca belirlenebilmektedir (Arslan ve Bora, 2020: 543).

5. TÜRK BANKACILIK SEKTÖRÜNDE YATIRIM BANKALARININ DUPONT FİNANSAL ANALİZ YÖNTEMİNE GÖRE İNCELENMESİ

Bu bölümde yatırım bankalarının 2015-2020 dönemine ait finansal performansları DuPont sistemine göre incelenecektir. Bu incelemede önce özkaynak karlılığı ve bileşenleri daha sonra aktif karlılığı ve bileşenleri ele alınacaktır. Bu incelemeden önce Türkiye’de yatırım bankalarının durumuna göz atmakta fayda bulunmaktadır. Çalışmada, Türkiye Bankalar Birliğinin verileri kullanılmaktadır. Türkiye Bankalar Birliği tarafından yayınlanan verilerde kalkınma bankası, kalkınma ve yatırım bankası ile yatırım bankası ayırımı yapılmaması sebebi ile kalkınma ve yatırım bankası verilerine göre değerlendirme yapılacaktır.

5.1. Türkiye’de Kalkınma ve Yatırım Bankaları

Tablo 1, Türkiye’de kalkınma ve yatırım bankalarının sayısı, yurt içi ve yurt dışı şube durumu hakkında bilgi vermektedir.

Tablo 1: Türkiye’de Kalkınma ve Yatırım Bankalarının Durumu (31 Ağustos 2021)

| Banka/Grup Adı | Banka Sayısı | Yurtiçi Şube | Yurtdışı Şube |
|---|--------------|--------------|---------------|
| Kalkınma ve Yatırım Bankaları | 15 | 67 | 0 |
| Kamusal Sermayeli Kalkınma ve Yatırım Bankaları | 3 | 42 | 0 |
| Özel Sermayeli Kalkınma ve Yatırım Bankaları | 8 | 21 | 0 |
| Yabancı Sermayeli Kalkınma ve Yatırım Bankaları | 4 | 4 | 0 |

Kaynak: Türkiye Bankalar Birliği, https://www.tbb.org.tr/modules/banka-bilgileri/banka_sube_bilgileri.asp (31.08.2021).

Tablo 1’e göre, 31 Ağustos 2021 tarihi itibarıyla Türkiye’de kalkınma ve yatırım bankası sayısı 15, yurtiçi şube sayısı 67, yurtdışı şube sayısı 0 olduğu görülmektedir. Kalkınma ve yatırım bankalarından 3’ü kamusal sermayeli, 8’i özel sermayeli ve 4’ü yabancı sermayelidir. Kamusal sermayeli kalkınma ve yatırım bankalarının yurtiçi şube sayısı 42, özel sermayeli kalkınma ve yatırım bankalarının yurtiçi şube sayısı 21 ve yabancı sermayeli kalkınma ve yatırım bankalarının yurtiçi şube sayısı 4’tür.

Tablo 2, Türkiye’deki kalkınma ve yatırım bankalarının toplam aktiflere göre bankacılık sektöründeki yerini ve sektör paylarını göstermektedir.

Tablo 2: Banka Gruplarının Toplam Aktiflere Göre Sektör Payları

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Türkiye’de Bankacılık Sistemi | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 |
| Mevduat Bankaları | 93,2 | 92,8 | 93,0 | 94,3 | 94,5 | 95,2 |
| Kalkınma ve Yatırım Bankaları | 6,8 | 7,2 | 7,0 | 5,7 | 5,5 | 4,8 |
| Kamusal Sermayeli Kalkınma ve Yatırım Bankaları | 4,9 | 5,2 | 5,1 | 3,9 | 3,7 | 3,0 |
| Özel Sermayeli Kalkınma ve Yatırım Bankaları | 1,8 | 1,9 | 1,8 | 1,7 | 1,7 | 1,6 |
| Yabancı Sermayeli Kalkınma ve Yatırım Bankaları | 0,1 | 0,1 | 0,1 | 0,1 | 0,1 | 0,1 |

Kaynak: Türkiye Bankalar Birliği, Temmuz 2021.

Tablo 2’ye göre Türk Bankacılık Sisteminde mevduat bankalarının aktiflere göre sektör payının çok yüksek olduğu görülmektedir. 2015 yılında %95,2 iken yıllar itibarı ile bu oran küçük de olsa (2 puan) düşüş göstermiş

ve 2020 yılında %93,2 olmuştur. Bu çerçevede kalkınma ve yatırım bankalarının aktiflere göre sektör payı 2015 yılında %4,8 iken yıllar itibari artarak 2019 yılında %7,2'ye kadar çıksa da 2020 yılında 2015 yılına göre 2 puan artarak %6,8 olmuştur. Bu artışın kaynağının kamusal sermayeli kalkınma ve yatırım bankalarındaki 1,9 puanlık artış olduğu tablodan görülmektedir. Tablo 2'de görüldüğü üzere, kamusal sermayeli kalkınma ve yatırım bankalarının toplam aktiflere göre sektör payı 2015 yılında %3 iken 2020 yılında %4,9'a, özel sermayeli kalkınma ve yatırım bankalarının toplam aktiflere göre sektör payı 2015 yılında %1,6 iken 2020 yılında %1,8'e yükselmiş, yabancı sermayeli kalkınma ve yatırım bankalarının toplam aktiflere göre sektör payı ise yıllar itibariyle değişmemiş ve %0,1 olarak kalmıştır.

Tablo 3, Türkiye'deki kalkınma ve yatırım bankalarının toplam krediler ve alacaklara göre bankacılık sektöründeki yerini ve sektör paylarını göstermektedir.

Tablo 3: Banka Gruplarının Toplam Krediler ve Alacaklara Göre Sektör Payları

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Türkiye'de Bankacılık Sistemi | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 |
| Mevduat Bankaları | 92,1 | 91,6 | 91,2 | 93,1 | 93,6 | 94,5 |
| Kalkınma ve Yatırım Bankaları | 7,9 | 8,4 | 8,8 | 6,9 | 6,4 | 5,5 |
| Kamusal Sermayeli Kalkınma ve Yatırım Bankaları | 6,3 | 6,8 | 7,2 | 5,3 | 4,9 | 4,1 |
| Özel Sermayeli Kalkınma ve Yatırım Bankaları | 1,5 | 1,5 | 1,5 | 1,5 | 1,4 | 1,3 |
| Yabancı Sermayeli Kalkınma ve Yatırım Bankaları | 0,1 | 0,1 | 0,1 | 0,1 | 0,1 | 0,1 |

Kaynak: TBB, Temmuz 2021.

Tablo 3'e göre, Türk Bankacılık Sisteminde mevduat bankalarının aktiflere göre sektör payına benzer biçimde toplam krediler ve alacaklara göre de sektör payının çok yüksek olduğu görülmektedir. Mevduat bankalarının payı 2015 yılında %94,5 iken yıllar itibariyle azalarak 2020 yılında %92,1 olmuş, kalkınma ve yatırım bankalarının payı ise tersine 2015 yılında %5,5 iken yıllar itibariyle artarak 2020 yılında %7,9'a yükselmiştir. Bu artışta kamusal sermayeli kalkınma ve yatırım bankalarının payındaki 2,2 puanlık artış bu artışın kaynağını oluşturmuştur. Kamusal sermayeli kalkınma ve yatırım bankalarının toplam krediler ve alacaklara göre sektör payı 2015 yılında %4,1 iken 2020 yılında %6,3'e, özel sermayeli kalkınma ve yatırım bankalarının 2015 yılında %1,3 olan payı 2020 yılında %1,5'e yükselmiş, yabancı sermayeli kalkınma ve yatırım bankalarının payı yıllar itibariyle değişmemiş ve %0,1 olarak kalmıştır.

Tablo 4, kalkınma ve yatırım bankalarının toplam aktiflere göre kendi içerisindeki payları olan grup paylarını göstermektedir.

Tablo 4: Kalkınma ve Yatırım Bankalarının Toplam Aktiflere Göre Grup Payları

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Kalkınma ve Yatırım Bankaları | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 |
| Kamusal Sermayeli Kalkınma ve Yatırım Bankaları | 72,1 | 72,3 | 72,9 | 68,2 | 68,1 | 63,5 |
| Özel Sermayeli Kalkınma ve Yatırım Bankaları | 26,7 | 26,6 | 26,0 | 30,2 | 30,2 | 34,3 |
| Yabancı Sermayeli Kalkınma ve Yatırım Bankaları | 1,2 | 1,1 | 1,1 | 1,6 | 1,7 | 2,3 |

Kaynak: Türkiye Bankalar Birliği, Temmuz 2021.

Tablo 4'e göre, kalkınma ve yatırım bankalarının toplam aktiflere göre grup paylarında kamusal sermayeli kalkınma ve yatırım bankalarının ağırlığı görülmektedir. Kamusal sermayeli kalkınma ve yatırım bankalarının 2015 yılında %63,5 olan grup payı, 2020 yılında %72,1'e yükselirken, özel sermayeli kalkınma ve yatırım bankalarının grup payı 2015 yılında %34,3 iken 2020 yılında %26,7'ye, yabancı sermayeli kalkınma ve yatırım bankalarının ise 2015 yılında %2,3 olan grup payı, 2020 yılında %1,2'ye gerilemiştir.

Tablo 5, kalkınma ve yatırım bankalarının toplam krediler ve alacaklara göre kendi içerisindeki payları olan grup paylarını göstermektedir.

Tablo 5: Kalkınma ve Yatırım Bankalarının Toplam Krediler ve Alacaklara Göre Grup Payları

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Kalkınma ve Yatırım Bankaları | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 |
| Kamusal Sermayeli Kalkınma ve Yatırım Bankaları | 80,4 | 81,0 | 81,8 | 77,2 | 76,2 | 74,2 |
| Özel Sermayeli Kalkınma ve Yatırım Bankaları | 18,8 | 18,3 | 17,4 | 21,7 | 22,3 | 23,9 |
| Yabancı Sermayeli Kalkınma ve Yatırım Bankaları | 0,8 | 0,8 | 0,7 | 1,1 | 1,5 | 1,9 |

Kaynak: Türkiye Bankalar Birliği, Temmuz 2021.

Tablo 5'e göre toplam aktiflerdeki grup paylarında olduğu gibi kamusal sermayeli kalkınma ve yatırım bankalarının ağırlığı görülmektedir. 2015 yılında %74,2 olan kamusal sermayeli kalkınma ve yatırım bankalarının grup payı, 2020 yılında %80,4'e yükselirken, özel sermayeli kalkınma ve yatırım bankalarının 2015 yılında %23,9 olan grup payı, 2020 yılında %18,8'e, yabancı sermayeli kalkınma ve yatırım bankalarının 2015 yılında %1,9 olan grup payı ise 2020 yılında %0,8'e gerilemiştir.

5.2. Özkaynak Karlılığı ve Bileşenlerinin Analizi

Özkaynak karlılığı net dönem karının özkaynaklara bölünmesiyle hesaplanmakta ve banka sahip ve ortaklarının bankaya sermaye olarak koydukları her bir TL karşılığı elde ettiği karı göstermektedir. Özkaynak karlılığı ayrıca aktif karlılığı ile özkaynak çarpanının çarpılmasıyla hesaplanabilmektedir. Aktif karlılığı net dönem karının toplam aktiflere bölünmesiyle elde edilmektedir. Bankanın yapmış olduğu gelir getirici yatırımlar (plasmanlar) ile üstlendiği risk derecesini gösteren özkaynak çarpanı toplam aktiflerin özkaynaklara bölünmesi ile elde edilir. Finansal analiz sonucunda özkaynak karlılığı düşük olan bankanın bu olumsuzluğunun kaynağı aktif karlılığının veya özkaynak çarpanının düşük olmasında aranır. Banka ya aktiflerini karlı plasmanlarda kullanmamıştır veya özkaynaklara göre daha az aktif bulundurmaktadır (Arslan ve Bora, 2020: 544).

Tablo 6'da yatırım bankalarının 2015-2020 dönemi özkaynak karlılığı ve bileşenleri incelenmekte, ardından tablo değerlendirilmektedir.

Tablo 6: Kalkınma ve Yatırım Bankaları ve Bankacılık Sektörünün Özkaynak Karlılığı ve Bileşenleri

| Özkaynak Karlılığı (Net Dönem Karı / Özkaynak) (%) | | | | | | | |
|---|------|------|------|------|------|------|----------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Ortalama |
| Kalkınma ve Yatırım Bankaları Ortalaması | 7,9 | 8,8 | 10,3 | 11,7 | 13,7 | 12,5 | 10,8 |
| Bankacılık Sektörü Ortalaması | 10,8 | 13,5 | 14,9 | 13,8 | 10,6 | 10,5 | 12,4 |
| Aktif Karlılığı (Net Dönem Karı / Aktifler) (%) | | | | | | | |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Ortalama |
| Kalkınma ve Yatırım Bankaları Ortalaması | 1,8 | 1,8 | 1,8 | 1,8 | 2,0 | 1,8 | 1,8 |
| Bankacılık Sektörü Ortalaması | 1,2 | 1,5 | 1,7 | 1,5 | 1,2 | 1,1 | 1,4 |
| Özkaynak Çarpanı (Toplam Aktifler / Özkaynaklar) (X) | | | | | | | |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Ortalama |
| Kalkınma ve Yatırım Bankaları Ortalaması | 4,6 | 5,4 | 5,8 | 6,9 | 6,8 | 7,3 | 6,1 |
| Bankacılık Sektörü Ortalaması | 8,9 | 9,0 | 9,0 | 9,0 | 8,9 | 9,9 | 9,1 |

Kaynak: Türkiye Bankalar Birliği, Temmuz 2021.

Tablo 6'ya göre kalkınma ve yatırım bankalarının 2015 – 2020 dönemi özkaynak karlılığı incelendiğinde; 2015 – 2018 yılları arasında kalkınma ve yatırım bankalarının özkaynak karlılığı ortalaması bankacılık sektörü ortalamasının altında kalmış, 2019 ve 2020 yıllarında ise kalkınma ve yatırım bankaları özkaynak karlılığı ortalaması bankacılık sektörü özkaynak karlılığı ortalamasının üzerinde gerçekleşmiştir. 2015 yılında özkaynak karlılığı bankacılık sektörü ortalaması %10,8 iken kalkınma ve yatırım bankalarının ortalaması yaklaşık üç puan aşağıda %7,9, 2016 yılında bankacılık sektörü ortalaması %13,5 iken kalkınma ve yatırım bankaları ortalaması yaklaşık beş puan aşağıda %8,8, 2017 yılında bankacılık sektörü ortalaması %14,9 iken kalkınma ve yatırım bankaları ortalaması yaklaşık 4,5 puan aşağıda %10,3 ve 2018 yılında bankacılık sektörü ortalaması %13,8 iken kalkınma ve yatırım bankaları ortalaması yaklaşık iki puan aşağıda %11,7 olarak gerçekleşmiştir. 2019 ve 2020 yıllarında ise kalkınma ve yatırım bankaları ortalaması bankacılık sektörü ortalamasının üzerinde gerçekleşmiş, 2019 yılında bankacılık sektörü ortalaması %10,6 iken kalkınma ve yatırım bankaları ortalaması bunun yaklaşık üç puan üzerinde %13,7, 2020 yılında ise bankacılık sektörü ortalaması %10,5 iken kalkınma ve yatırım bankalarının ortalaması bunun iki puan üzerinde %12,5 olmuştur. İncelenen 2015 – 2020 dönemi ortalamaları karşılaştırıldığında bankacılık sektörü ortalaması %12,4 ile kalkınma ve yatırım bankalarının ortalaması olan %10,8'in 1,6 puan üzerinde gerçekleşmiştir.

Tablo 6, aktif karlılığı ile özkaynak çarpanından oluşan özkaynak karlılığı bileşimi açısından incelendiğinde; 2015 – 2020 dönemi boyunca kalkınma ve yatırım bankalarının daha yüksek aktif karlılığı elde ettiği, ancak bankacılık sektörünün daha yüksek özkaynak çarpanı ile çalıştığı görülmektedir. 2015 – 2018 yıllarında özkaynak karlılığında bankacılık sektörü ortalamasının kalkınma ve yatırım bankaları ortalamasının üzerinde olmuştur.

Bunun nedeni, incelenen dönem boyunca olduğu gibi, 2015- 2018 yıllarında da daha yüksek özkaynak çarpanı ile çalışmaları, ancak kalkınma ve yatırım bankaları ortalaması ile bankacılık sektörü ortalaması arasında özkaynak çarpanı farkının büyük (2015 -2018 ortalaması farkı 3,3 puan), aktif karlılığı farkının ise 2015 yılı hariç küçük (2015 – 2018 ortalaması farkı 0,3 puan) olmasıdır. 2019 ve 2020 yıllarında ise kalkınma ve yatırım bankaları bankacılık sektörü ortalamasının üzerinde özkaynak karlılığı elde etmişlerdir. Bunun nedeni daha düşük özkaynak çarpanı (2019-2020 ortalaması farkı 2,3 puan) ile çalışmalarına rağmen daha yüksek aktif karlılığı (2019-2020 ortalaması farkı 0,7 puan) elde etmeleridir. Kalkınma ve yatırım bankalarının 2019 ve 2020 yıllarında bankacılık sektörü ortalamasına göre daha yüksek özkaynak karlılığı elde etmelerinin nedeni özkaynak çarpanı farkını azaltıp, aktif karlılığı farkını artırmalarıdır. Aktif karlılığı açısından incelenen dönem boyunca kalkınma ve yatırım bankaları ortalamasının (2015 – 2020 ortalaması %1,8) bankacılık sektörü ortalamasından (2015 – 2020 ortalaması %1,4) yüksek olduğu görülmektedir.

6. SONUÇ

Yatırım bankaları, fon arz edenlerle fon talep eden ekonomik birimler arasında fon alış verişini doğrudan finansman yöntemiyle gerçekleştirmeye yardımcı olan finansal araçlardır. Tümünüyle aracı durumundaki yatırım bankaları, mevduat kabul edemezler ancak yatırım yapacak şirketlere kredi kullanımlarını, şirketlerin menkul kıymet ihraçlarına aracılık yapabilirler. Yatırım bankalarının özellikle birincil piyasada sundukları hizmetler; pazarlanacak menkul kıymetlerin rasyonel seçimini yapmak, finansal kıymet çıkarılması yoluyla gerekli fonu sağlamaya çalışan bir işletmenin bundan sağlayacağı fonun işletmesini garanti etmek ve finansal kıymeti çıkaran ortaklığa, bununla ilgili danışmanlık hizmeti sağlamak olarak sayılabilmektedir.

Türkiye’de bankacılık sektöründe türlerine göre; mevduat bankaları, kalkınma ve yatırım bankaları ile katılım bankaları faaliyet göstermektedirler. Türkiye’de faaliyet gösteren kalkınma ve yatırım bankası sayısı 15, bu bankaların yurtiçi şube sayısı 67’dir. 15 kalkınma ve yatırım bankasından 3’ü kamusal sermayeli, 8’i özel sermayeli ve 4’ü de yabancı sermayeli kalkınma ve yatırım bankasıdır. 2020 yılında kalkınma ve yatırım bankalarının toplam aktiflere göre sektör payı %6,8, toplam krediler ve alacaklara göre sektör payı %7,9 olmuştur. Kalkınma ve yatırım bankalarının sermaye sahipliğine göre grup paylarına bakıldığında; 2020 yılında toplam aktiflere göre grup paylarında kamusal sermayeli kalkınma ve yatırım bankalarının payı %72,1, özel sermayeli kalkınma ve yatırım bankalarının payı %26,7 ve yabancı sermayeli kalkınma ve yatırım bankalarının payı %1,2’dir. 2020 yılında toplam krediler ve alacaklara göre grup payları ise kamusal sermayeli kalkınma ve yatırım bankalarının payı %80,4, özel sermayeli kalkınma ve yatırım bankalarının payı %18,8 ve yabancı sermayeli kalkınma ve yatırım bankalarının payı %0,8 olmuştur. Buna göre Türkiye’de bankacılık sektöründe kalkınma ve yatırım bankalarının toplam aktifler ile toplam krediler ve alacaklara göre sektör payının düşük olduğu, bu sektör paylarında da ağırlığın kamusal sermayeli kalkınma ve yatırım bankalarında olduğunu söylemek mümkündür. Bu çerçevede, doğrudan finansman yönteminde sağladığı avantajlar dikkate alınarak Türkiye’de özellikle özel sermayeli ve yabancı sermayeli kalkınma ve yatırım bankalarının piyasaya girişlerinin ve faaliyetlerinin desteklenmesi ülke ekonomisine katkı sağlayacaktır.

DuPont analiz yöntemi, işletmelerin dönemsel faaliyetlerinin sonuçlarını özkaynak karlılığı ile ölçen çoklu finansal oran analizi yöntemi olarak tanımlanabilmektedir. DuPont analiz yöntemi birleşik oranlar analizi olarak da ifade edilebilmekte ve özkaynak karlılığının kaynağını detaylı olarak analiz imkanı sağlamaktadır. Dönem sonu elde edilen net karın toplam özkaynaklara bölünmesi ile özkaynak karlılığı hesaplanmaktadır. Özkaynak karlılığı, aktif karlılığı ile özkaynak çarpanının çarpılması ile de bulunmaktadır. DuPont yöntemi ile incelenen bankanın/bankaların özkaynak karlılığında bir problem varsa bu problemin kaynağının bulunması açısından bu formül yol gösterici olmaktadır. Buna göre bir bankanın özkaynak karlılığı sektör ortalamasının altında kalmışsa bunun nedeninin aktif verimliliğinden mi yoksa özkaynak çarpanından mı kaynaklandığı kolayca belirlenebilmektedir.

Bu çalışmada, kalkınma ve yatırım bankalarının 2015 – 2020 yılları arasındaki faaliyetleri DuPont yöntemine göre bankacılık sektörü ile karşılaştırmalı olarak incelenmiştir. Buna göre; yatırım bankalarının 2015 – 2020 dönemi özkaynak karlılığı incelendiğinde; 2015 – 2018 yılları arasında kalkınma ve yatırım bankalarının özkaynak karlılığı ortalaması bankacılık sektörü özkaynak karlılığı ortalamasının altında kalmış, 2019 ve 2020 yıllarında ise kalkınma ve yatırım bankaları özkaynak karlılığı ortalaması bankacılık sektörü özkaynak karlılığı ortalamasının üzerinde gerçekleşmiştir. 2015 – 2020 döneminde özkaynak karlılığı bileşenleri incelendiğinde 2015 – 2020 dönemi boyunca kalkınma ve yatırım bankalarının daha yüksek aktif karlılığı elde ettiği, ancak bankacılık sektörünün daha yüksek özkaynak çarpanı ile çalıştığı görülmektedir. 2015 – 2018 yıllarında özkaynak karlılığında, kalkınma ve yatırım bankaları ortalamasının bankacılık sektörü ortalamasının altında olmasının

nedeni, bankacılık sektörünün daha yüksek özkaynak çarpanı ile çalışmaları ve kalkınma ve yatırım bankaları ortalaması ile bankacılık sektörü ortalaması arasında özkaynak çarpanı farkının büyük (2015 -2018 ortalaması farkı 3,3 puan), aktif karlılığı farkının ise 2015 yılı hariç küçük (2015 – 2018 ortalaması farkı 0,3 puan) olmasıdır. 2019 ve 2020 yıllarında ise kalkınma ve yatırım bankaları, bankacılık sektörü ortalamasının üzerinde özkaynak karlılığı elde etmişlerdir. Bunun nedeni daha düşük özkaynak çarpanı (2019-2020 ortalaması farkı 2,3 puan) ile çalışmalarına rağmen daha yüksek aktif karlılığı (2019-2020 ortalaması farkı 0,7 puan) elde etmeleridir. Kalkınma ve yatırım bankalarının 2019 ve 2020 yıllarında bankacılık sektörü ortalamasına göre daha yüksek özkaynak karlılığı elde etmelerinin nedeni, özkaynak çarpanı farkını azaltıp, aktif karlılığı farkını artırmalarıdır. Aktif karlılığı açısından bakıldığında, incelenen dönem boyunca kalkınma ve yatırım bankaları ortalamasının (2015 – 2020 ortalaması %1,8) bankacılık sektörü ortalamasından (2015 – 2020 ortalaması %1,4) yüksek olduğu görülmektedir.

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Ceviz Ekonomisi ve Pazarlaması

Prof. Dr. Hasan VURAL¹

¹Bursa Uludağ Üniversitesi, Ziraat Fakültesi, Tarım Ekonomisi Bölümü, hvural@uludag.edu.tr

1. GİRİŞ

Ülkemizde tarım kesiminde faaliyet gösteren üreticiler genellikle pazarlama imkanları kısıtlı olan küçük işletmelerdir. İklim çeşitliliğine bağlı olarak farklı meyve türleri yetişmektedir. Birçok meyvenin anavatanı olmakla beraber bazılarının da üretiminde dünyada ön sıralarda gelir. Türkiye'de meyve bahçeleri ekili-dikili alanın sadece %3'üne denk gelmektedir.¹

Ülkemizde tarımsal ürünlerin pazarlama sistemi üründen ürüne farklılık göstermektedir. Kamu kuruluşları ve kooperatifler kimi ürünlerin pazarlama kanallarında yer alırken, sistem genellikle özel sektör ağırlıklı işlemektedir. Gelişmekte olan ülkelerin tarımındaki yapısal bozuklukların giderilmesinde, üreticilerin eğitilmesi ve bilgilendirilmesinde, örgütlenmiş çabalar giderek önem kazanmaktadır. Tarımda üreticilere hizmet veren kooperatif vb. işletmelerin bir örgüt olarak düzenli, verimli ve etkin bir şekilde çalışmaları önem arz etmektedir (Çıkin ve Olgun, 1996).

Üretici örgütleri kırsal toplumun yaşam düzeylerini iyileştirmede, kıt kaynaklara sahip olan üreticilerin gelirlerini artırmada ve tarımsal gelişmeyi sağlamada önemli araçlardan biri olup, bütün dünyada etkin bir biçimde kullanılmaktadır. Çiftçilerin kırsal kesimde dağınık yaşamaları, alıcı ve satıcılar karşısında güçsüz olmaları, ekonomik ve mesleki çıkarlarını korumak amacıyla, üreticileri meslek odaları, kooperatifler, sendikalar, dernekler gibi farklı amaçlı örgütler kurmaya itmiştir. Ülkemiz tarımında az gelişmiş ülkelerin çoğunda görülen, dual (ikili) bir yapı göze çarpmaktadır.(İnan, 1999) Küçük köylü işletmelerinden oluşan geleneksel kesim kendi varlığını sürdürmek için geçimlik üretim yapmaya çalışırken, genelde büyük işletmelerden oluşan modern (ticari) kesim pazar için üretim yapmaktadır. Modern kesimdeki dinamizm geleneksel kesime kolayca aktarılamadığından, geleneksel kesim toprak reformu gibi kurumsal, modern üretim girdileri gibi teknolojik, tarım kooperatifleri ve meslek odaları gibi örgütsel kalkınma araçlarından yeterince yararlanamamıştır. Bu dual yapı Türkiye'de tarımsal kalkınmayı olumsuz etkilemiştir.

Geleneksel kesim, modern üretim girdilerini ve tarım kredilerini organize piyasalardan sağlayamadığından, girdi ve kredi kullanımı daha çok modern kesimde yoğunlaşmaktadır. Aynı sorunlar ürün piyasası için de geçerli olduğundan, örgütlenmiş pazarlama kuruluşlarından genelde modern kesim yararlanmaktadır. Tarım kesiminin dual yapısı kırsal örgütlenmeyi gerekli kılan nedenlerin başında gelmektedir. Bunun için başta tarım kooperatifleri olmak üzere tarım ürünleri piyasalarını düzenleyen örgütlerden yararlanmak gerekir. Aynı örgütler girdi ve kredi piyasalarında da etkin olabilirler. (İnan, 1999)

2. TARIM ÜRÜNLERİNİN PAZARLAMASI

Üreticinin hangi miktar ve kalitede ürün üreteceği ile başlayıp, ürünün pazara hazırlanması, standardizasyonu, depolama, nakliyat ve nihayetinde tüketiciye kadar süreçteki faaliyetlerin tümünü kapsamaktadır (Anonim,2003). Daha yalın bir ifade ile, pazarlama: üretimden tüketime kadar yapılan ekonomik faaliyetlerin çeşitli safhalarını kapsayan, birtakım ekonomik ve davranışsal faaliyetlerdir. Üretim birbirine bağlı ekonomik faaliyetlerin bir serisidir, pazarlama ise, üretici ve tüketici talepleri arasında koordinasyonun sağlanmasıdır.²

Pazarlama sistemi ürünün yapısına göre farklılık göstermekte olup; yaş meyve ve sebze ile canlı hayvanda genellikle kamu dışı pazarlama organizasyonları geçerli iken, tahıl ürünleri kamu kuruluşları ve ticaret borsalarında veya fındık, ceviz, pamuk, ayçiçeği gibi ürünler kooperatif ve tüccar kanalıyla sistem içinde yarışmaktadırlar. Ürünün yapısından dolayı, kimi ürünlerin tamamı bir sistem içinde yer alabilirken, kimi ürünler sistem içinde birçok pazarlama kanalı içinde yer alabilmektedir.

¹ ^ a b c d e f "Türkiye'de Tarım" (PDF). Tarım ve Köyşleri Bakanlığı. 5 Nisan 2015 tarihinde kaynağından (PDF) arşivlendi. Erişim tarihi: 13 Ağustos 2016.

² Vural, H., Tarım ve gıda ürünleri Pazarlaması, Uludağ Üniv. Ziraat Fak. Yayını, 2014.

Tarım ürünlerinin pazarlama sistemi içindeki işlem görme durumu genel yapı itibarıyla Çizelge-1’de verilmiştir. Çizelgeden de görüldüğü gibi, kamu sektörü, tarımsal ürünlerin pazarlanma sistemi içinde tahıllar, tütün, çay, et ve mamulleri gibi ürünlerde yer alırken, özel sektör ile kooperatiflerin tarımsal ürün pazarlaması içinde ürün çeşidi olarak daha fazla yere sahip oldukları görülmektedir.

Çizelge 1. Tarım Ürünlerinin Pazarlama Sistemi İçindeki İşlem Görme Durumu

| | Tahıllar | Bakl. | Yaş Meyv ve Seb. | Kuru ve sert kab. meyv. | Endüstri bitkileri | | | | | Hayvansal Ürünler | | |
|--------------------------------|----------|-------|---------------------|-------------------------------|--------------------|----------------|----------|-------|-----|-------------------|--------------------|----------------------|
| | | | | | Pamuk | Şeker Panc. | Ayçiçeği | Tütün | Çay | Canlı hayvan | Et ve et mamul. | Süt ve süt mamul. |
| Kamu | X | | | | | X | | X | X | | X | |
| Özel Sektör | X | X | X | X | X | | X | X | X | X | X | X |
| Koop.ve Birl. | X | | | X | X | X | X | | X | | X | X |
| Tic.Borsaları | X | X | | X | X | | X | | | X | | |
| Toplayıcılar ve Toptancılar | | X | X | | | | | | | X | | X |
| Hal'ler | | X | X | | | | | | | | | |

Çizelgeden de görüldüğü gibi, kamu sektörü, tarımsal ürünlerin pazarlanma sistemi içinde tahıllar, tütün, çay, et ve mamulleri gibi ürünlerde yer alırken, özel sektör ile kooperatiflerin tarımsal ürün pazarlaması içinde ürün çeşidi olarak daha fazla yere sahip oldukları görülmektedir. Ticaret borsalarının, ülkemizde ekonomik öneme sahip tarımsal ürünlerin pazarlanmasında önemli bir role sahip olduğu Çizelge 1’den görülmektedir. Ticaret borsalarında işlem gören ürünler içerisinde en önemli yeri pamuk tutmaktadır. Kuru meyveler, fındık ve bakliyat diğer önemli ürünleri oluşturmaktadır. Nitekim, mevcut duruma göre, toplam tarımsal ürün arzının ortalama % 20’si borsalarda işlem görmektedir (Anonim 2003)

Türkiye’de tarımsal ürünlerde (işlem görmemiş ve işlenmiş tarım ürünleri) pazarlama organizasyonu üründen ürüne farklılık göstererek, ürünler farklı uzunluktaki farklı kanallardan geçerek ve farklı tip ve sayıdaki aracı kişi ve kuruluşlar vasıtasıyla, üreticilerden son tüketicilere ulaşmaktadır. Ürünler itibarıyla ortaya çıkan bu farklılıklara rağmen, mevcut pazarlama organizasyonu hakkında genel birtakım saptamalar yapmak da olasıdır. Zira ülkemizdeki tarımsal üretimin genel yapısını oluşturan unsurların, farklı ürünlerin pazarlama aşamasına(sistemine) yansımaları benzer olmaktadır. Bunlardan en temel nitelikte olanı, tarım işletmelerinin sayıca çok, küçük, dağınık ve ihtisaslaşmamış olmalarının yanında üreticilerin örgütlenme düzeyinin düşük olmasıdır. Buna bağlı olarak, genellikle çok sayıda aracının yer aldığı uzun pazarlama kanalları ile bazı pazarlama hizmetlerinin yetersiz yerine getirildiği, yüksek pazarlama marjlarının görüldüğü bir pazarlama sistemi ortaya çıkmaktadır. Bazı alanlardaki yasal yetersizlikler veya yasal altyapının varlığına rağmen bunların uygulanmasındaki yetersizlikler de etkin işlemeyen pazarlama organizasyonuna zemin oluşturmaktadır.

Ülkemizde kooperatiflerin, ürün pazarlamasında ağırlıklarının fazla olmadığı bilinmekte olup tarım sektöründe pazarlama araçları ve teknoloji kullanımının yaygınlaşması için örgütlenme düzeyinin yükseltilmesi gerekmektedir. Günümüzde küreselleşme sürecinde dünya tarım ürünleri ticaretinde yeniden yapılanmanın hız kazanmasıyla pazarlama hizmetlerinin etkinleştirilmesi, kalite yönetim sistemlerinin yaygınlaştırılması ve teknolojik çeşitlilik kazanan pazarlama araçlarının etkin kullanılması daha da önem kazanmaktadır.³

3. SERT KABUKLU MEYVE “CEVİZ”İN PAZARLAMASI

3.1. CEVİZİN ÖZELLİKLERİ

³ Türkiye’de Tarımsal Ürünlerin Pazarlama Kanalları Ve Araçlarının Değerlendirilmesi (Faruk EMEKSİZ1 Mevhibe ALBAYRAK2 Erdoğan GÜNEŞ3 Ahmet ÖZÇELİK4 O. Orkan ÖZER5 Kemalettin TAŞDAN6)

Cevizgiller (Juglandaceae) familyasından Juglans cinsinden tek tüysü yaprakları karşılıklı dizilmiş ve aromatik kokulu ağaç türlerinin ortak adıdır. Ceviz ağacının ekolojik koşullara yüksek uyum kabiliyeti nedeniyle doğal yetişme alanı, uzakdoğu'dan başlayarak Türkiye ve Avrupa üzerinden Amerika'ya kadar uzanan çok geniş bir bölgeyi kapsamaktadır. Kışın yaprağını döken ağaçlardır. Sonbaharda olgunlaşan büyük çekirdekli sulu meyvenin iç kısmı 2 bölmeye ayrılmıştır. Tohum 2 loplu, yağlı ve lezzetlidir. Odununun özü koyu, dış kısmı açık renklidir.

İlkbahar geç ve sonbahar erken donları sürgünlerde zararlanmalara neden olabilir. Bu nedenle bahçe tesisinde dikkat edilmelidir. Yüksek yaz sıcakları özellikle 38°C'den sonra meyve kalitesinde sorunlar oluşturmaktadır. İlkbahar geç yağışları ağaçlarda bakteriyel leke ve kara leke zararını artırabilmektedir. Ceviz ağaçları kazık kökleri nedeniyle fazla su tutmayan, süzek ve derin toprakları sever. Taban suyu yüksek yerlerden hoşlanmaz. Toprak ve sudaki tuza karşı hassastır. Tuzluluk artıkcı verim kaybı da artmaktadır. Toprak pH 'sı 6,5-7,5 olan araziler uygun alanlardır. Ceviz ağaçları orta - ince tekstürlü killi kumlu ve organik maddece zengin topraklarda (tınlı) ince tekstürlü veya kumlu topraklara göre daha güçlü gelişmekte ve kökler daha derine gitmektedir. Toprakta sert tabaka varsa, dip kazanla sürülmelidir. Sulama imkanı olmayan yerlerde ekonomik bahçe tesis etmek zordur.

Ceviz, tiamin, vitamin B6 ve folacin'i içeren birçok vitamin içerir. Vitaminlere ilave olarak; demir, çinko, bakır, magnezyum, fosfor ve potasyumca da zengindir. Meyve türlerinin içinde gümüş içeren tek meyve türüdür. Gümüş, insan beyinin sağlığının korunmasında ve öğrenmede etkilidir. Ceviz selenyum içeren ender gıdalar arasındadır. Selenyum, önemli antioksidant enzimler olan selenoproteinleri yapmak için proteinlerle bağlanır. 100 gram yenilebilir iç ceviz, yaklaşık 14 gr protein ve 65 gr yağ içerir. Ceviz içeriğindeki proteinin büyük kısmı sindirilebilir proteindir. Bu özellik vejeteryan beslenmede, besin değerinin yüksek olması bakımından, cevizin değerini artırmaktadır.

Ceviz kolesterol içermez, doymamış yağ içeriği ise yüksektir. Ceviz yağının % 58'i linoleic asit, %12'si ise linolenic asitten oluşur. Bu iki yağ asidi sağlıklı bir yaşam için gereklidir. Ceviz enerji kaynağı yüksek bir meyve türüdür 100 gr cevizin enerji kaynağı yaklaşık 700 kaloridir. Cevizde düşük lizin: arginin oranı ile birlikte yüksek miktarlarda arginin, fiber, tanenler ve polifenoller içermektedir. Bilimsel araştırmalar diyetli bitki besinleri ile düşük riskli kalp krizi ve kanser arasında anlamlı bir ilişkinin olduğunu göstermiştir.

Ceviz, kanın pıhtılaşmasını önler, koroner kalp hastalık riskini azaltır, trigliserid ve kolesterol düzeyini düşürür, sinir iletimini sağlar, yüksek bir enerji verir, iyi bir protein kaynağıdır ve içerdiği vitaminler, mineraller ve eser elementler nedeniyle metabolizmada önemli görevler üstlenir. Cevizin yeşil kabuğundan elde edilen ürünler, kolon temizliğinde, bağırsak kurtlarının giderilmesinde ve böbreklerin düzenli çalışmasında kullanılmaktadır. Olgunlaşmamış cevizin tanen içeriği çok yüksektir. Olgunlaşmamış ceviz yenildiğinde (Aşırıya kaçılmamak koşulu ile) saç kökleri iyi beslenir ve güçlü saç oluşumu sağlar.

3.1.1. CEVİZİN SINIFLANDIRILMASI

Juglans regia L. türlerine giren ağaçların, yeşil dış kabuğu çıkarılmış sert kabuklu meyveleri olan Ceviz kabuklu olmak üzere iki tipe, 28/12/2006 tarihli ve 26390 sayılı Resmî Gazete'de yayımlanarak zorunlu uygulamaya konulan TS 1275 Kabuklu Ceviz Standardına göre sınıf olarak Ekstra, Sınıf I ve Sınıf II olmak üzere üç sınıfa ayrılmaktadır.⁴

3.2. CEVİZİN KULLANIM ALANLARI

Ceviz'in ağacı; mobilya sanayi, parke üretiminde, kabuğu ve yaprağı; ceviz yağı, endüstriyel ürünler, sağlık sektörü ürünlerinde, meyvesi ise mutfağımızda kullanıma imkânları zengin olup vazgeçilmez damak tatları oluşturmaktadır. Cevizin meyvesinin çerez olarak tüketilmesinin yanı sıra, cevizli sucuk, pestil, köme, reçel, cevizli ekmek, pasta ve kekler'de kullanılmakta, özellikle Türk Baklavasında kullanılmasıyla, Türk mutfaklarını dünya mutfakları arasında adından söz ettirmektedir. Cevizden ayrıca dut ile birlikte işlenmesiyle 'lök' olarak bilinen yiyecekler yapılmaktadır.

⁴ <https://www.resmigazete.gov.tr/eskiler/2008/10/20081011-12.htm>

3.3. DEPOLAMA

Ülkemizde ceviz daha çok kuru olarak tüketilmektedir. Cevizler yeşil kabuklardan temizlendikten sonra yıkanmakta, 38°C ve 48°C'de özel yapılmış fırınlarda kurutulurak da depolanabilmektedir. Kuru cevizin ilkim koşullarına bağlı olarak her zaman bir yıla kadar muhafaza edilebilmektedir.

Taze olan cevizlerin 4°C - 6°C'lik soğuk hava depolarında 6 aya kadar muhafaza edilebilmesi mümkündür. Ancak 6 aydan sonra iç ceviz renginde kararma ve tadında acıma oluşmaktadır. Kabuğu kırılan ceviz buzdolabında 6 ay, derin dondurucuda 1 yıla kadar saklanabilmektedir.

Ceviz üretiminin yoğun olarak yapıldığı bölgelerdeki üreticiler, ürünü özellikle kendi depolarında seyrek örgülü çuvallarda muhafaza etmektedirler. Üreticiler ürünlerini, bahçede toptan veya yerel pazarlarda perakende olarak pazarlanmaktadır.

3.4. DÜNYA'DA CEVİZ ÜRETİM VE PAZARLAMASI

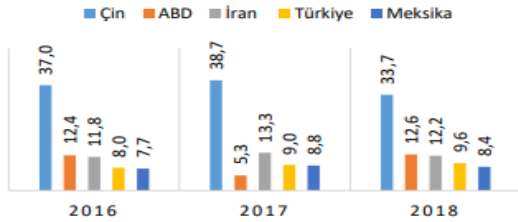
FAO 2018 yılı verilerine göre ceviz sert kabuklu meyveler içerisinde dünyada alan olarak %9,1'lik pay ile ilk dört içerisinde yer almakta olup, üretim miktarı bakımından ise kaju'dan (%32,2) sonra %19,9'luk pay ile ikinci sırada yer almaktadır.

Ceviz üretimi 2018 yılında bir önceki yıla göre yaklaşık %4,4 oranında artarak yaklaşık 3,7 milyon ton olarak gerçekleşmiştir. Ceviz üretim alanı ise bir önceki yıla göre %13,4 oranında artarak yaklaşık 1,2 milyon hektara ulaşmıştır. Dünyanın en büyük ceviz üreticisi olan Çin'in 2018 yılında üretimi %1,4 artışla yaklaşık 1,6 milyon tona ulaşmıştır. Çin, 2018 yılı toplam dünya ceviz üretiminin %43,3'lük kısmını karşılamıştır.

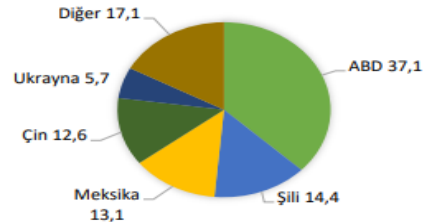
Çin'den sonra ceviz üretimde ABD gelmekte olup, üretimi yaklaşık 620 bin tondur. Türkiye ise %5,9'luk pay ile ceviz üretiminde dördüncü sırada yer almıştır. Ceviz üretim alanlarının %33,7'si Çin, %12,6'sı İran, %12,2'sini ABD oluşturmaktadır. İran da 2018 yılında üretim alanları 2,7 kat artarak yaklaşık bin ha ulaşmıştır. Türkiye üretimde olduğu gibi üretim alanında da %9'luk payla dördüncü sıradadır.

3.5.İHRACAT VE İTHALAT VERİLERİ

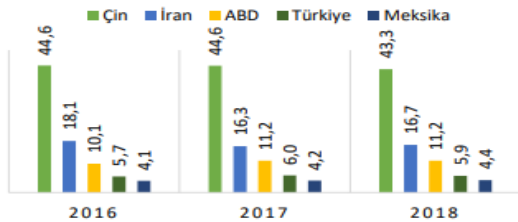
Ceviz alanlarına göre önemli ülkeler (%)



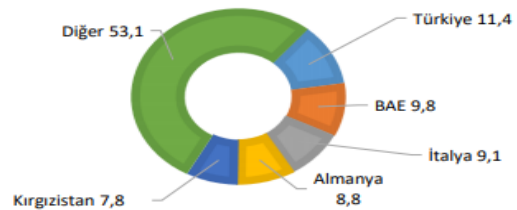
Ülkelere göre dünya ceviz ihracatı (2019, %)



Ceviz üretiminde önemli ülkeler (%)



Ülkelere göre dünya ceviz ithalatı (2019, %)



Dünya ceviz ticareti kabuklu ve kabuksuz olarak yapılmaktadır. Ceviz dış ticaret verileri kabuklu ve kabuksuz olarak incelendiğinde 2019 yılında dünya kabuklu ceviz ihracat değeri yaklaşık 1,3 milyar \$, kabuksuz ceviz ihracat değeri 2,2 milyar \$ olarak gerçekleşmiştir. 2019 yılında dünya kabuklu ceviz ithalat değeri yaklaşık 900 milyon \$, dünya kabuksuz ceviz ithalat değeri 1,5 milyar \$ olarak gerçekleşmiştir. 2019 yılında dünyada kabuklu ceviz ihracatı yaklaşık 434 bin ton gerçekleşirken, 158 bin tonluk ihracat miktarı ile ABD ilk sırada yer almaktadır. 2019 yılında dünyada kabuklu ceviz ithalatı 350 bin ton gerçekleşirken 60 bin tonla Türkiye ilk sırada yer almıştır. Dünya kabuksuz ceviz ihracatı yaklaşık 320 bin ton gerçekleşirken

122 bin tonluk ihracat miktarı ile ABD ilk sırada yer almıştır. 2019 yılında dünyada kabuksuz ceviz ithalatı 250 bin ton gerçekleşirken 42 bin tonla Almanya ilk sırada yer almıştır.⁵ Dünya’da 2018 yılı FAO verilerine göre yaklaşık 1,6 milyon ton ceviz üretimi ile ilk sırada yer alan Çin, iç talebi karşılayamamasından dolayı uluslararası pazarda aynı güce sahip değildir.

ABD ihracatta dünya lideridir. Bunu en büyük başlıca nedenleri; kapama bahçelerden oluşan standart ceviz çeşitliliğine önem vermesi ve pazarlama ile kârlılık sorunlarına çözüm olarak “Kaliforniya Ceviz Yetiştiricileri Birliği” adı altında ilk üretici birliğini kurmuş olmasıdır (Hardesty, 2009).

Dünya ticaret verilerine göre Türkiye’nin uluslararası ceviz piyasasına yaptığı katkı, dünyada yapılan ceviz ihracat miktarının %0,4’ünü oluşturmaktadır. Bu durum Türkiye’nin dış ticarete rekabet açısından zayıf olduğunu göstermektedir. Buna karşın Türkiye dünya ceviz ithalatında %11,4 payla ilk sırada yer almaktadır.

3.6. TÜRKİYE'DE CEVİZ ÜRETİM VE PAZARLAMASI

Cevizin gen merkezleri ve anavatanları arasında yer alan Türkiye, ceviz varlığı ile dünyada önemli bir ülke olarak yer almasına rağmen, üretim ve ihracatta maalesef istenilen yerde değildir. Türkiye ceviz üretimi yıllara göre dalgalanmalar gösterir; Türkiye cevizin ana vatanlarından biri olması, ağaç varlığı fazla olmasına karşın ihtiyacını kendi karşılamakta zorlanmaktadır. 1960'larda ceviz ihracatı yapan Türkiye ceviz ithal eder hale gelmiştir.

Son yıllarda üretimin iç tüketimi karşılayamaması, özel ağaçlandırma çalışmaları ile kapama ceviz bahçelerinin tesisine yönelik verilen teşvikler, özel sektörün ceviz yetiştiriciliğine olan ilgisini artırmıştır. Ülkemizde yetiştirilen yerli belli başlı bazı ceviz çeşitleri; Yalova 1, Yalova 3, Yalova 4, Bursa 95, Gültekin 1, Şebin, Yavuz 1, Kaman, Topak, Bayrak, Keskin, Bilecik, Şen 2, Tokat 1 çeşitleri ve Kaman 5’dir. Türkiye’de Kaman, Şebinkarahisar, Kemah, Niksar, Erzincan, Göynük, Bitlis, Adilceviz, Kahramanmaraş ve Ermenek gibi yerler ürettikleri cevizle ön plana çıkmaktadır.⁶

SWOT analizi,

Ceviz yetiştiriciliğindeki güçlü yönler

1. İklim ve toprak isteklerinin geniş sınırlar arasında değişiklik göstermesi nedeniyle ceviz yetiştiriciliğinin kolaylıkla yaygınlaşması.
2. Özel sektörün yetiştiriciliğe olan ilgisinin artırmasıyla ve son yıllarda meyve veren ceviz ağaç sayısının da artması.
3. Alternatif tıp sektörünün gelişmesi ve bu kapsamda cevizin sağlık üzerine olan olumlu etkilerinin ortaya çıkması (kanın pıhtılaşmasını önlemesi, kolesterolü düşürücü etkisi, yüksek protein içeriği).
4. Cevizin yeşil kabukları boya sanayisinde, meyvesi gıda ve mobilya sektöründe, yağı kozmetik sektöründe değerlendirilen çok yönlü bir bitki olması.⁶
5. Cevizin yetiştiriciliğinde kapama bahçe kurulumunda devlet teşviklerinin verilmesi.
6. Ceviz ihracatının artırılmasına yönelik çalışmaların yapılması.

Ceviz yetiştiriciliğindeki zayıf yönler

1. Türkiye’de ceviz yetiştiriciliğinde kapama bahçelerinin yetersiz olması, aşısız fidan kullanımı, ceviz üretiminde bilinç düzeyinin yüksek olmaması,
2. Üretimimizin büyük bir kısmının standart çeşitlerle değil tohumdan yetişen çöğür ağaç yada verimi düşük çeşitlerle yapılması,
3. Hasadın sıırıyla ağacın dövülmesi şeklinde yapılması, (ceviz yetiştiriciliğinde söz sahibi ülkelerde mekanik yollarla yapılmaktadır)
4. Hibe ve teşviklerin yetersiz olması, kredi ve destek başvuru prosedürlerinin fazlalığı,

⁵ Türkiye Cumhuriyeti Tarım ve Orman Bakanlığı, Tarımsal Ekonomi ve Politika Geliştirme Enstitüsü, Tarım Ürünleri Piyasaları, Temmuz 2020

⁶ Türk Tarım ve Doğa Bilimleri Dergisi 5(3): 339–347, 2018 346

5. Mazot ve gübre başta olmak üzere artan maliyetler.

6. Seçilecek ceviz çeşitlerinin bölge ekolojisine uygunluğu kadar tüketicinin tercih ettiği ve pazarlanabilir durumu olan kaliteli çeşitlerin üretilmemesi, pazarlama sırasında sorunların yaşanmasına sebep olmaktadır. Türkiye’de mevcut ceviz yetiştiriciliği yapan firmaların birçoğu ticari işletme özelliğine sahip olmadığından pazarlama konularında yetersiz kalmaktadırlar.

Ceviz yetiştiriciliğindeki fırsatlar;

1. Sert kabuklu meyveler içerisinde olan cevizin insan beslenmesi ve sağlığındaki rolü giderek daha iyi anlaşıldığı için talep hızla artacaktır.

2. Kabuklu ve iç olarak uzun süreli saklama koşulları,

3. Sulama alanlarının tekniğine uygun olarak arttırılması ile ceviz yetiştiriciliği daha kârlı hale getirebilir.

4. Türkiye’de ürün açığının olması yatırımları cazip hale getirmektedir.

5. Modern tarım tekniklerinin gelişmesi ile üretim maliyetlerinin düşmesi.

Ceviz yetiştiriciliğindeki tehditler;

1. Üreticilerin geleneksel üretim alışkanlıklarından kolay vazgeçmemeleri.

2. Olumsuz hava koşullarına bağlı olarak elde edilen üretimin ve verimin azalması, üretici fiyatlarında dalgalanmalara neden olmakta ve üretici gelirlerini olumsuz etkilemektedir.

3. Yetkililerin AR-GE faaliyetlerindeki eksiklikleri hızla giderememeleri.

4. Üretilen cevizlerin aşısız ve kalitesiz ceviz fidelerinin piyasada satılması sonucu Türkiye’nin her yıl ceviz ithalatı yapmak zorunda kalması.

5. Meyve veren ceviz ağaçlarının özellikle mobilya sektöründe kereste için kesilmesi.

Ülkemizde ceviz üretim ve ihracat miktarının artmasına yönelik olarak kapama ceviz bahçelerinin tesisinde, iklime uygun fidan seçiminin yapılması, standart ve kaliteli çeşitlerin üretimi, uygun fiyat oluşumu için mevcut pazarlama sistemi içerisinde iyileştirmeyi sağlayacak düzenlemelere gidilmesi, ceviz üretimi ve ticaretinin arttırılmasına katkı sağlayacaktır. Son yıllarda ceviz üretimi artmasına rağmen cevizde standart olmadığı için uluslararası rekabet avantajı ve piyasa etkinliği kaybedilmektedir.

3.8. PAZARLAMA BİRİMLERİ

Üretici tarafından iç pazara (toptancılara, perakendecilere ve doğrudan tüketiciye), yerel tüccarlara, büyük ölçekli alım-satım yapan tüccarlara, kuruyemiş işletmelerine, satışı yapılarak tüketiciye ulaşmaktadır.

3.9. TÜRKİYEDE CEVİZ ÜRETİMİ VERİLERİ

Türkiye’de ceviz üretimi ülkenin tamamına yakın bir coğrafik alana yayılmıştır. Bununla birlikte üretimin % 50-60 kadarı 20 ilde gerçekleştirilmektedir. Türkiye’de önemli ceviz üreticisi iller arasında ilk sırada Kahramanmaraş bulunmaktadır. Bu ilimizi Antalya, Denizli, Bursa ve Çorum illeri takip etmektedir. (Çizelge 2).⁷

Ceviz alanı; 2019 yılında Türkiye’de ceviz üretim alanları 2018 yılına göre %11,4 oranında artarak 125 bin ha alanda çıkmıştır. 2014 yılına göre ise yaklaşık %80 oranında artmıştır. Ceviz üretim alanları incelendiğinde en fazla üretim alanı 81 bin da ile Denizli ilindedir. Denizli’yi 77 bin dekarla Manisa, 73 bin dekarla Bursa izlemektedir. En fazla meyve veren ağaca sahip il ise 605 bin adet ile Çorum ilidir. Çorum’u 563 bin adetle Denizli, 502 bin adet Hakkâri izlemektedir.

Ceviz üretimi; Türkiye’de 2019 yılında 225 bin ton ceviz üretimi gerçekleşmiştir. Üretim yaklaşık 12 bin ton ile en fazla Hakkâri ilinde gerçekleşmiştir. Hakkâri’yi 11,4 bin ton ile Kahramanmaraş ve 11 bin ton ile de Mersin illeri takip etmektedir. Türkiye’de ceviz üretiminde geçen sezona göre %4,7’lik bir artış meydana gelmiştir. Ceviz kg/ağaç veriminde 2019 yılında, 2018 yılına göre %9,1 oranında azalma görülmektedir.

⁷ Yüzüncü Yıl Üniversitesi Tarım Bilimleri Dergisi Cilt 29, Sayı 3, 30.09.2019

Ceviz dış ticaret verileri kabuklu ve kabuksuz olarak incelendiğinde 2019 yılında Türkiye'nin kabuklu ceviz ihracat değeri yaklaşık 42 bin \$, kabuksuz ceviz ihracat değeri 26,2 milyon \$ olarak gerçekleşmiştir. 2019 yılında kabuklu ceviz ithalat değeri yaklaşık 106 milyon \$, kabuksuz ceviz ithalat değeri 23 milyon \$ olarak gerçekleşmiştir. Türkiye kabuklu ceviz ithalatında %70'lik payla Şili, Ukrayna ve ABD, kabuksuz ceviz ithalatında ise %75'lik payla Ukrayna ve Hindistan önemli bir yere sahiptir. Kabuklu ceviz ihracatında KKTC, kabuksuz ceviz ihracatında ise Suudi Arabistan birinci sıradadır.

Ülkemiz ceviz yetiştiriciliğini etkileyen en önemli sorunlardan biri ve belki de en başta geleni pazarlama sorunudur. Çünkü bilinen en basit kaidedir ki, her üretim dalında ister sanayide olsun, ister tarımda olsun, üretici harcadığı emeğin karşılığını alamazsa, yani yaptığı iş emeğini karşılamıyorsa, ister istemez zamanla üretimden vazgeçmek zorunda kalacaktır.

Çizelge 2. Türkiye'de önemli Ceviz Üreticisi İller

| İller | Miktar (ton) | Pay (%) |
|------------------|--------------|---------|
| Kahramanmaraş | 10.902 | 5.19 |
| Antalya | 8.101 | 3.86 |
| Denizli | 7.962 | 3.79 |
| Bursa | 7.409 | 3.53 |
| Çorum | 6.938 | 3.30 |
| Mersin | 6.452 | 3.07 |
| Sakarya | 6.258 | 2.98 |
| Karaman | 5.763 | 2.74 |
| Van | 5.732 | 2.73 |
| Aydın | 5.350 | 2.55 |
| Kastamonu | 5.112 | 2.43 |
| Balıkesir | 5.085 | 2.42 |
| Tokat | 5.077 | 2.42 |
| Kütahya | 4.935 | 2.35 |
| Amasya | 4.649 | 2.21 |
| Hakkâri | 4.593 | 2.19 |
| Kocaeli | 4.528 | 2.16 |
| Manisa | 4.520 | 2.15 |
| İzmir | 4.388 | 2.09 |
| Bitlis | 4.071 | 1.94 |
| Toplam (20 il) | 117.825 | 56.1 |
| Toplam (Türkiye) | 210.000 | 100.00 |

Kaynak: TÜİK 2017'den yararlanarak hazırlanmıştır (Anonim, 2018b).

Türkiye'nin ceviz ihtiyacını kendi iç üretimi ile karşılayamaması sonucunda artan iç talep ithalat ile karşılanmaya çalışılmaktadır.

Türkiye Ceviz Verileri (bin ton)

| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | Değişim (%) ¹ |
|-----------------------------|---------|---------|---------|---------|---------|--------------------------|
| Alan (ha) | 69.395 | 71.820 | 86.853 | 92.013 | 111.775 | 21,5 |
| Verim (kg/ağaç) | 26 | 25 | 24 | 24 | 22 | -8,3 |
| Meyve Veren Ağaç (bin adet) | 7.001 | 7.596 | 8.171 | 8.767 | 9.875 | 12,6 |
| Üretim | 181 | 190 | 195 | 210 | 215 | 2,4 |
| Yurt içi kullanım | 202 | 241 | 248 | 275 | 283 | 2,8 |
| İthalat | 34 | 64 | 66 | 77 | 103 | 33,6 |
| İhracat | 8 | 8 | 8 | 7 | 30 | 328,6 |

Kaynak: TÜİK (Erişim: 30.06.2020), 1 / Verisi bulunan son iki pazarlama yılının değişimini göstermektedir.⁸

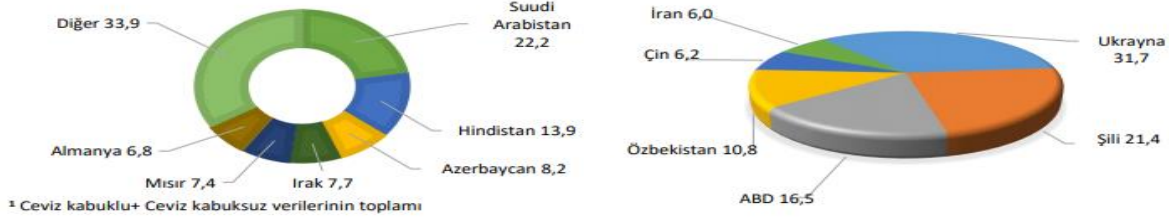
Sert kabuklu meyveler içerisinde cevizin pazar payının artırılabilmesi ve rekabet edilebilmesi için yetersiz olan üretici birlikleri ve kooperatiflerin sayıları arttırılmalı; üretici ve çiftçiye uygulamalı eğitimler verilmelidir.

Verilecek tarımsal ve teknik eğitimle, ürünlerin bölgesel farklılıkları, iklim koşulları ve gereksinimleri de göz önünde bulundurularak ihtiyaç duyulan nitelikte üretim sağlanmalıdır. Kapama bahçe tesisi ve ceviz yetiştiriciliği teşvik edilmelidir. Örgütlü olarak yapılacak piyasa ve talepler ile ilgili değerlendirmeler ve çalışmalar, toplumsal ihtiyaçların karşılanarak gelişmenin yanı sıra cevizin iç pazarlamasında üreticinin en iyi fiyatla ürününü satmasını sağlayacağı gibi, tüketicinin lehine de bir denge unsuru olacaktır. Bunun yanında

⁸ TÜİK (Erişim: 30.06.2020), 1 / Verisi bulunan son iki pazarlama yılının değişimini göstermektedir.

kooperatifler dış satım bağlantılarını bizzat kurabileceği için; aracı ve tüccarları ortadan kaldıracak, hem üyelerine hem de ülkeye daha fazla döviz kazandırmış olacaktır.

Türkiye'nin ceviz ihracatında önemli ülkeler (2019¹, %) **Türkiye'nin ceviz ithalatı yaptığı ülkeler (2019¹, %)**



3.10. TÜRKİYE'NİN CEVİZ DIŞ TİCARET POTANSİYELİ VE KARŞILAŞTIRMALI ÜSTÜNLÜKLERİ;

Türkiye'nin uluslararası piyasalarda önemli tarım ürünlerinden olan cevizin, açıklanmış karşılaştırmalı üstünlük ölçümlerine göre 2005- 2016 dönemleri arasında Türkiye'nin dünyaya karşı rekabet gücü ve rekabet gücünde meydana gelen değişimleri incelenmiştir. Dünya Bankasının 2016 yılı verilerine göre dünyanın toplam ihracatı 14,6 trilyon \$, Türkiye'nin ise 142,5 milyar \$ değerinde gerçekleşmiştir. Uluslararası ticaret piyasası içerisinde cevizin rekabet gücü açısından karşılaştırmalı üstünlüğünü açıklamak için RCA değerinin 1'den büyük olması beklenmektedir. Türkiye'nin uluslararası pazarda cevizin rekabet gücü, 2005- 2015 yılları arasında artmasına rağmen 2016 yılında açıklanmış karşılaştırmalı üstünlüğü azalmıştır (Çizelge 3).

Çizelge 3 - Yıllara göre cevizin açıklanmış karşılaştırmalı üstünlükleri (ABD \$)

| Yıllar | Dünya | | Türkiye | | RCA değerleri |
|--------|----------------------------|-----------------------------------|----------------------------|-----------------------------------|---------------|
| | Toplam ihracat (bin \$) | Toplam ceviz ihracatı (bin \$) | Toplam ihracat (bin \$) | Toplam ceviz ihracatı (bin \$) | |
| 2005 | 11498585393 | 837686 | 73476408 | 1225 | 0.23 |
| 2010 | 16817239864 | 1782169 | 113883219 | 23522 | 1.95 |
| 2015 | 18175193981 | 3200861 | 143850376 | 58504 | 2.31 |
| 2016 | 14639041733 | 2987651 | 142529583 | 21377 | 0.73 |

Kaynak: ITC, 2017; DB, 2018.⁹

Ceviz, Türkiye için önemli bir meyve türü olup, dünyada ve Türkiye'de cevizin alan ve miktarında artış görülmektedir. Son on yılda Türkiye'nin ceviz üretimi düzenli artmasına karşın, ağaç başına verimde %39,4 oranında azalma meydana gelmiştir.

Dünya'da yaklaşık 1,8 milyon ton ceviz üretimi ile ilk sırada yer alan Çin, iç talebi karşılayamamasından dolayı uluslararası pazarda aynı güce sahip değildir. ABD kapama bahçelerden oluşan standart ceviz çeşitliliğine önem verdiği için ihracatta dünya lideridir. Buna karşın Türkiye ithalatçı konumundadır.

Dünya ticaret verilerine göre Türkiye'nin uluslararası ceviz piyasasına yaptığı katkı, dünyada yapılan ceviz ihracat miktarının %0,4'ünü oluşturmaktadır. Bu durum Türkiye'nin dış ticarete rekabeti açısından zayıf olduğunu göstermektedir. Asya ve Avrupa'nın birleşme noktasında önemli bir stratejik konuma sahip olmasının yanı sıra, tarih öncesi bir çok uygarlığa ev sahipliği yapmış, tarım ve hayvancılığın beşiği olan ülkemizin, iklimi ve coğrafi özellikleriyle üretim potansiyeli oldukça yüksek olması ve tarımsal üretimde adının geçmesine rağmen kaliteli ürün yetiştirilmesi ve ürünlerin pazarlanması rekabetçi iç ve dış piyasaya da son derece önemlidir.

Pazarlama kanallarının etkinliği artırılması ile bu kısıtlı imkanlar ortadan kalkabilecek, üreticiler yerel pazarlar dışındaki pazarlara kolaylıkla ulaşabileceklerdir. Üretim ve tarımsal pazarlamanın gelişmesi, dolaylı olarak, sanayi ve ihracatı olumlu yönde etkileyerek ülke ekonomisine ve milli geliri arttıracaktır.

Türkiye'nin ceviz dış ticaretinde rekabet gücünün düşük olması, üretimin yurt içi tüketime yönelik olması, dünya piyasalarına kaliteli ceviz üretiminde yetersiz kalması, pazarlama karmasına göre faaliyet gösterecek

⁹ International Trade Centre (Uluslararası Ticaret Merkezi) ITC, 2017; DB, 2018.

birliklerimizin etkin olmaması nedeniyle ithalatçı ülke konumundadır. Ülke ekonomisinde büyük bir paya sahip olan tarım sektörünün, geçmişten günümüze uzanan uygulamalar (Köy Enstitülerinin kapatılması, tarımsal eğitim veren kurumların olmayışı, destekleme alımlarının azalması, çiftçiye verilen kredi desteklerinin yetersizliği, özelleştirmeler, üretici desteklerinin azalması, pazarlama imkanlarının sınırlı olması vb.) köyden kente göçün artmasına sebep olmuştur.

Yaşanan bu olumsuz durumlar ile birlikte; pazarlama sıkıntısı, rekabet, maliyetlerin artması, yetiştirilen ürünlerin fiyatlarının yüksek olması, ülkemizde faaliyet gösteren tarım üreticilerinin zamanla tarımsal üretimden vazgeçmeye yöneltmiştir. Önemli bir sert kabuklu kuru meyve olan ceviz üretiminin arttırılmasına çalışılmasına rağmen henüz kendine yeterli duruma gelmemiştir. Ülke içi ihtiyaç üretimle tamamen karşılanamadığında ithalat miktarı da her dönemde giderek artmaktadır. Türkiye ceviz dış ticaretinde açık veren bir ülke durumundadır. Cevizde yeterlilik düzeyinin ve standart meyve özelliklerine sahip ceviz üretiminin artırılmasına ihtiyaç bulunmaktadır. Ülkemizin sahip olduğu potansiyel dikkate alındığında Türkiye'nin ceviz üretiminde alacağı tedbirlerle üretim, dış satım ve rekabet gücünü artırması mümkündür.

KAYNAKLAR

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Tarımda Arazi Kullanımı ve Arazi Bankacılığı

Hasan VURAL¹

¹Prof.Dr.,Bursa Uludağ Üniversitesi, Ziraat Fakültesi, Tarım Ekonomisi Bölümü, Bursa.

Özet: Borsa gibi çalışan arazi bankacılığı sistemi tarım arazilerinin yönetiminde ve planlamasında kullanılmaktadır. Devletin ve yahut devletin yetki verdiği bir kurumun arazi alıp satabilmesi ya da kiralamasına dayanan bir sistemdir. Avrupa temelli bir sistemdir. Ülkedeki arazi piyasasını zamanla kontrol altına alarak Hollanda başta olmak üzere birçok Avrupa ülkesinde kullanılan bir yöntemdir. Arazi toplulaştırma yöntemi kullanılarak, ülkedeki gerekli yerlere arazi ihtiyaçları kolaylıkla elde edilebilir duruma gelmektedir. Arazi bankacılığının tarım sektörüne artı yönleri değerlendirildiğinde; arazi piyasasını iyileştirme, sürdürülebilir kalkınma için arazi piyasasına rehberlik etme, arazi kullanım planlaması gibi konularda faydaları görülmektedir. Arazi bankacılığı sistemi her ülkenin kendi standartlarına göre şekillenmekte ve kullanım tarzı buna göre değişiklik göstermektedir.

Anahtar Kelimeler: Arazi Bankacılığı

1. GİRİŞ

Ülkemiz içinde kısa bir değerlendirme aralığında bakıldığında, Türkiye’de küçük aile işletmelerinin yaygınlığı, işletme arazilerinin çok parçalı görünüm yapısı, kaynakların verimliliğini düşürmektedir. Bu bağlamda yeni ve daha faydalı bir sistemin gerekliliği söz konusu olabilir. Dünya’da bakıldığında arazi kullanımları ve tarım arazilerinin tasarrufuyla alakalı uygulanan sistemlerden biri ‘ Arazi Bankacılığı’ sistemidir (Keşli, 2020). Arazi bankacılığı (Land banking), devletin veya devletin yetki verdiği bir kurumun arazi alıp satabilmesi ve kiralayabilmesi esasına dayanan, bir nevi borsa gibi çalışan bir sistemdir. Özellikle Avrupa’da başta Hollanda (DLG, BBL) olmak üzere İngiltere, Fransa (SAFER), Almanya, ABD, Kanada gibi ülkelerde uygulanan bir sistemdir. Kamu yatırımları için arazi edinmeyi temel amaç alan ve zamanla da ülkedeki arazi piyasasını kontrol etmeye başlayan bir sistemdir. Bu sistemi uygulanırken, özellikle arazi toplulaştırma yöntemini kullanarak kamu ve diğer kurum ve kuruluşların arazi ihtiyaçlarını kolaylıkla karşılamaktadır. Bunun yanı sıra kırsal alandaki tarım arazilerinin genişletilmesini ve değerlendirilmesini de sağlamaktadır. Bu yöntemin en önemli sosyal yönü ise yatırımların yapıldığı alanda yaşayan insanların kamu yatırımlarından dolayı yaşadıkları alanları terk etme zorunda bırakılmamalarıdır.

2.Ülkemizin Arazi Varlığı ve Durumu

Ülkemizde işlenen alanlar 26 milyon hektar civarındadır. Bu alanlara tüm bağ, bahçe, tarla ve benzeri tarımsal alanlar dahildir. Tarım Reformu Genel Müdürlüğüne yapılan çalışmalarda, toplulaştırma yapılabilecek alanların yaklaşık 13 milyon hektar civarında olduğu tespit edilmiştir. İşlenen alanların tamamında toplulaştırma çalışması yapmak ekonomik değildir. Bunun yanı sıra toplulaştırmayı engelleyecek sabit tesis diye ifade edilen ev, ahır, bahçe, bağ, sulama kuyusu gibi taşınması veya yer değiştirilmesi mümkün olmayan alanlar bulunmaktadır.

Ülkemizde işlenen 26 milyon hektar arazinin yaklaşık 5 milyon hektarı hazine adına kayıtlı arazilerden oluşmaktadır (Rehber ve Vural, 2018). Bu arazilerin bazıları arsa niteliğinde, üzerinde ev ve bina bulunan alanlar olmasına rağmen, 2 milyon hektar kadar tarla vasfında arazi ve 1 milyon hektar kadar da bahçe, bağ, kavaklık ve benzeri hazine arazisi bulunmaktadır. Ülkemizin tarım işletmeleri oldukça küçük olduğu gibi işletmelerin sahip olduğu arazilerde oldukça parçalıdır. 100 dekardan daha az araziye sahip işletme sayısı toplam işletme sahiplerinin % 82.9 gibi çok yüksek bir orandadır. Diğer bir ifade ile ülkemizin tarım işletmeleri çok küçük aile işletmelerinden oluşmaktadır. Bu sonuçlar tarımsal üretimimizi kısıtlayan ve verimliliği düşüren en önemli unsurlardan biridir.

Bu çok parçalı işletmelerin bir şekilde birleştirilmesi ve büyütülmesi gerekmektedir. Bunun için özellikle Avrupa’da ve dünyada uygulanan arazi bankacılığının, ülkemizde de uygulamaya konulması önem taşımaktadır. Arazi parçalılığının ve küçük işletmelerin büyütülmesi için kullanılan arazi toplulaştırma projeleri arazi bankacılığı sayesinde çok daha kolay uygulanabilir hale gelecektir.

Şehirlerde yeniden yapılandırmaya ihtiyaç gösterirken, köylerde de bu göçün meydana getirdiği arazi değişim hızını arttırmaktadır. Bu nedenle gerek şehirlerde yapılan altyapı hizmetleri için, gerekse kırsal alanda yeni

altyapı projeleri için arazilere ihtiyaç duyulmaktadır. İhtiyaç duyulan bu arazilerin bir kısmının hazine adına kayıtlı arazilerden temin edilebilmektedir. Ancak hazine adına kayıtlı arazilerin kullanılması birçok projede yeterli olmamakta ve kamulaştırma yapma zorunluluğu ortaya çıkmaktadır. Kamulaştırma yapılmasının en önemli sorunlarından biride mevcut sosyal yapıyı bozmasıdır. Karayolu veya hızlı tren hattı gibi kamu yatırımlarının uygulandığı alandaki vatandaşların arazilerinin kamulaştırılması sonucunda, birçok kişinin bu alanları terk ederek şehirlere göç ettiği bilinmektedir. Kırsaldan kentlere her ne kadar sürekli bir göç olsa da, kamulaştırma sonucu kendi iradeleri dışında göç etmek zorunda kalan vatandaşlar açısından sosyal bir sorundur. Özellikle bu noktada arazi bankacılığı yönteminin uygulanması ile proje sahasında özellikle arazisini satmak isteyen kişilerden arazi edinilmesi, sosyal açıdan önemli bir görev yerine getirmiş olacaktır.

3. Arazi Bankacılığının İşleyişi

Arazi, tarımsal üretimin yapıldığı yer olmakla beraber, insanlığın yaşamını idame ettirebilmesi için gerekli olan önemli bir kaynaktır. Arazilerin koruma altına alıp iyileştirilmesi, sürdürülebilir yönetimi, desteklenmesi ve etkin biçimde kullanımı, tarım ürünleri ihtiyacının giderilmesinin yanı sıra gıda güvenliği ve tarım ürünlerinde devamlılığı sağlamak açısından önem teşkil eden bir konudur. Arazinin kullanımıyla ilgili ülkeler çeşitli önlemler alarak arazilerin yönetim hakkını ya başkasına vermiş ya da çeşitli destek paketleriyle üretimin devamını teşvik etmiştir. Parçalı tarım arazisi ve ufak işletmeler kaynakların verimli ve etkin kullanılmasında sorunlar ortaya çıkarmaktadır. Bunun için devletler yeni bir yapıya önem vererek Arazi Bankacılığı sistemini devreye sokmuşlardır.

Arazi bankacılığı (toprak bankacılığı), birçok Avrupa ülkesinde çok farklı amaçlar ve öncelikler için kullanılmakta ve farklı şekillerde ortaya çıkmıştır. İngiltere de, özellikle büyük şehirlerin banliyölerinde arazi edinilmesi ve yeni şehirlerin kurulması amacıyla kullanılan bir yöntem olurken, Hollanda da büyük çiftliklerin oluşturulması amacıyla uygulanmaya başlayan bir yöntemdir. Çok genel anlamıyla arazi bankacılığı yapısal veya stratejik satın alma prensipleriyle, araziye elde tutma ve gelecekte kullanılmak üzere arazilerin satışı olarak ifade edilmektedir.

Hollanda arazi bankacılığı uzmanı Damen, arazi bankacılığını “tarafsız bir devlet kurumu tarafından tarımsal yapıyı güçlendirme düşüncesiyle toprağı yeniden dağıtma ve/veya kiralama veya genel kamu yararına diğer amaçlar için yeniden tahsis etme amacıyla kırsal alanlarda toprağın yapısal edinimi ve geçici yönetimidir.” şeklinde tarif etmektedir.

Türkiye’de, tarım arazilerinin miras yolu ile parçalanmanın önüne 6537 sayılı Toprak Koruma ve Arazi Kullanımı Kanununda yapılan yasal düzenlemeler ile geçilmek istenmiştir. Kanunda asgari tarımsal arazi büyüklüğü tanımlanmış ve asgari büyüklük mutlak tarım arazileri, marjinal tarım arazileri ve özel ürün arazilerinde 20 dekar, dikili tarım arazilerinde 5 dekar, örtü altı tarımı yapılan arazileri ise 3 dekar olarak belirlenmiştir (Anonim, 2014). Bu büyüklüklerin altındaki arazilerin bölünmesi kanunla engellenmeye çalışılmış ancak kanunun uygulanmasına karşılaşılan aksaklıklar tarım arazilerinin küçülmesine ve mülkiyet problemlerinin çözümünde yetersiz kalmıştır. Bundan dolayı yeni bir sistemin inşası karşılaşılan bu problemlerin çözümüne katkıda sağlayacaktır.

Ülkemizde son yıllarda önemi artan doğa ve çevreyle ilgili projelerde, bu edinilen araziler kullanılarak yaşanabilir bir çevre oluşturulmasına katkıda bulunabilecektir. Özellikle Avrupa da son yıllarda çevre amaçlı bu arazilerin kullanılması yoğunlaşmıştır. Ülkemizde ise doğal özelliği veya tarihi nitelikleri koruma altına alınacak alanlardaki vatandaş arazilerinin, hazine arazileriyle veya arazi bankacılığı kanalıyla satın alınan arazilerle toplulaştırma projesi uygulamak suretiyle değiştirilmesi kolaylıkla sağlanabilecektir. Bunlarla ilgili ülkemizde hazırlanan birçok proje hayata geçirilmeyi beklemektedir. Bu nedenle de arazi bankacılığı sisteminin bir an önce ülkemizde uygulamaya geçirilmesi gerekmektedir.

Ülkemizdeki tüm Tarım İl ve İlçe Müdürlüklerinde, Tarım Reformu Bölge Müdürlüklerinde bulunan başta ziraat mühendisleri olmak üzere teknik personel kanalıyla bu sistem kolaylıkla uygulanabilir. Oluşturulan alış, satış ve kiralama komisyonları ile işlem yürütülebilir. Aynı araziye birden fazla talebin olması durumunda, alıcılar arasında, bu arazileri amacına yönelik kullanma kabiliyetlerine göre kendi aralarında bir puanlama yapılarak, öncelik alan kişiye satış yapılabilir. Böylelikle, arazinin rekabet sebebiyle değerinden fazla bir miktara satılarak işletme kuracak kişinin zarar görmesi engellenebilir.

Arazi bankacılığı sayesinde işletmesini büyütme isteyen girişimcilerin arazi satın almaları kolaylaşır. Bu bölgelerde yapılacak toplulaştırma projeleri ile farklı bölgelerde arazi bankasından arazi satın alan girişimcilerin arazileri bir araya getirilerek özellikle son yıllarda ortaya çıkan büyük tarımsal yatırımcıların talebi olan büyük arazilerin oluşturulması sağlanmış olacaktır.

Ülkemizdeki arazilerin birçoğunda halen intikaller yaptırılmamış ve tapu kayıtlarında verasete iştirak şeklindedir. Halen mirasçıların büyükbabaları veya büyük anneleri üzerinde kayıtlı mülkiyetler oldukça fazladır. Miras, sadece kardeşler arasında değil amca, teyze, dayı ve hala çocukları arasında da yoğun bir şekilde mevcuttur. Bu nedenle yasalaştırılacak kanunlarda bu sosyal durumunda göz önüne alınarak gerekli hukuki düzenlemelerin yapılması sosyal açıdan çok önemlidir.

Uzun yıllardır yapılmakta olan ve son 3 yıl içinde çok daha fazla önem verilen arazi toplulaştırma çalışmalarına kamu bütçesinden önemli kaynaklar aktarılmaktadır. Ülkemizde yapılan ve devam eden toplulaştırma proje alanları toplamı 2.2 milyon hektardır. Her yıl 1 milyon hektar arazinin toplulaştırılması planlanmaktadır. Tarım işletmelerimizi ideal ölçülere getirebilme çalışmalarında çok önemli bir yere sahip olan bu projeler kısmen de olsa, miras kredisi ile kendiliğinden gerçekleşmiş olacaktır. Ülkemizin tarımsal üretimi üzerinde olumsuz etkisi olan arazi parçalılığının bir nebze de olsa önüne geçilmiş olacaktır. Miras yoluyla arazi parçalanması azalmış olacaktır. Tarım arazilerinin parçalanmasını önleyen yürürlükteki 3083 sayılı Sulama Alanlarında Arazi Düzenlemesine Dair Tarım Reformu Kanunu ve 5403 sayılı Toprak Koruma Kanunu miras yoluyla arazilerin parçalanmasını engelleyen hükümler içermesi, miras kredisi yoluyla arazilerin mirasçılar arasında devredilmesi konusunda olumlu yönde etki yapacaktır. Özellikle belirlenen arazi normu altına arazilerin bölünememesi bu miras kredisi kullanarak arazilerin el değiştirmesini zorlamaktadır. Bu yöntemlere ek olarak arazi bankacılığının da uygulamaya konulması ve bu işlemlerinde tek bir kurum tarafından yapılması başarı şansını oldukça yükseltecektir.

4. SONUÇ

Ülkemizin en önemli tarımsal altyapı problemlerinden olan işletmelerin yeterli ölçeğe kavuşturulmasında arazi bankacılığı sisteminin bir an önce hayata geçirilmesi gerekmektedir. Fakat bu sistem kurulurken yukarıda açıklanan sosyal yapımız sonucu ortaya çıkan problemlerin dikkate alınarak uygun bir hukuksal zemine oturtulması gerekmektedir. Arazi bankacılığının yanı sıra, özel ve devlet bankalarına yetki verilmek suretiyle tıpkı tutulu satış sisteminde (mortgage) olduğu gibi araziler ve diğer taşınmazlar üzerine ipotek konarak ve bu ipoteye karşılık uzun vadeli ve uygun koşullarda miras kredisi verilmek suretiyle diğer mirasçıların haklarını gönüllü olarak devretmelerinin yolunun da açılması gerekmektedir.

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Uzaktan Eğitim Aracılığıyla Yabancı Dil Öğretimi¹

Prof. Dr. Hikmet ASUTAY¹

¹Trakya Üniversitesi Eğitim Fakültesi Alman Dili Eğitimi, hikmetasutay@yahoo.de; ORCID-NO: 0000-0002-0533-7708

Özet: Uzaktan eğitim ile uzaktan yabancı dil öğretiminin tarihi oldukça eskiye dayanır. Neredeyse yüzyılı aşkın bir süredir mektupla öğretimden bugünkü internet ortamında ekranlardan mobil cihazlara kadar farklı uygulamalarla edinilen yabancı dil öğretimi özellikle pandemi döneminde başlıca öğretim aracı olmuş durumdadır. Resmi ve özel tüm eğitim kurumlarında olduğu gibi özerk öğrenme alanında da çokça kullanılır olmuştur. Normalleşme ile birlikte yüz yüze öğretime geçileceği düşünülse de uzaktan eğitim konusu artık hayatımızın bir parçası olduğu gerçeğini de kabul etmemiz gerekir. Bu çalışmada yabancı dil bağlamında özelde Almanca öğretiminde yüzyıllık bir geçmişe sahip olan uzaktan eğitim aracılığıyla Almanca öğretiminin tarihçesine yer verilecek ve daha sonra günümüzdeki uygulamalarına ilişkin veriler sunulacaktır. Bu bağlamda uzaktan yabancı dil öğretiminin genel ilkelerine değinerek bu yöntemin avantajları ve dezavantajlarının neler olabileceği tartışılacaktır. Dil öğretiminde esas belirleyici olan dilin öğrenme amacına göre uzaktan eğitimin ne kadar yararlı olabileceği de tartışılacaktır.

Anahtar Kelimeler: Dil öğretimi, Almanca, uzaktan eğitim, pandemi

Abstract: The history of distance education and foreign language teaching is quite old. For more than a century, foreign language teaching, which has been acquired with different applications from letter teaching to today's internet environment from screens to mobile devices, has been the main teaching tool especially during the pandemic period. As in all public and private educational institutions, it has been widely used in the field of autonomous learning. Although it is thought that face-to-face education will be introduced with normalization, we must also accept the fact that distance education is now a part of our lives. In this study, the history of German teaching through distance education, which has a century-long history in teaching German in the context of a foreign language, will be included, and then data on its current applications will be presented. In this context, the advantages and disadvantages of this method will be discussed by referring to the general principles of distance foreign language teaching. It will also be discussed how useful distance education can be according to the purpose of learning the language, which is the main determinant in language teaching.

Key words: Language teaching, German, distance education, pandemic

1. UZAKTAN DİL ÖĞRETİM YÖNTEMİ

Alm. Fernunterricht, İng. Distance Education. Uzaktan Eğitim Yoluyla Yabancı Dil Öğretim Yöntemi, uzaktan eğitim kavramıyla doğrudan ilişkilidir. Uzaktan eğitim kavramı olarak oldukça eski ve köklü bir yöntem olup ilk kez Wisconsin Üniversitesi'nin 1892 yılı kataloğunda terim olarak geçmiştir (Kaya 2002: 27). Tarihçesi konusunda farklı görüşler olsa da "20 Mart 1728 tarihli Boston gazetesindeki steno dersleri" (Fogolin 2012: aktaran Karasu & Sarı 2019: 325), 1843'te bir İsveç gazetesinde mektupla yazılı anlatım dersi verileceğine ilişkin ilan vb. girişimler uzaktan eğitim bağlamında ilklerden sayılabilir. Kaya'ya (2002: 30) göre ise ilk uzaktan eğitim uygulaması, 1840'ta İngiltere'de Isaac Pitman tarafından başlatılan stenograf dersleridir. Uzaktan eğitim yoluyla yabancı dil öğretiminde ilk olarak Ch. Toussaint ve G. Langenscheidt 1856'da Berlin'de (Almanya) Langenscheidt Dil Okulunu kurmuşlardır. 1884 yılında da yine Berlin'de üniversite giriş sınavlarına hazırlık amacıyla "Rustinsches Lehrinstitut für Fernunterricht" uzaktan eğitim okulu kurulmuştur. Aslında 18. Yüzyıl Avrupa'sında Aydınlanma olarak anılan dönemde edebiyatın amacı kitlelerin eğitimi ve aydınlatılması idi. Bu amaçla ilk ansiklopediler o dönemde yazılmaya başlamış ve eğitsel içerikli yapraklı duvar takvimleri ortaya çıkmıştır. Bu açıdan bakıldığında yazılı metinlerin (kitap veya yazışmalar) uzaktan eğitim bağlamında çok daha eskilere dayandığı öne sürülebilir.

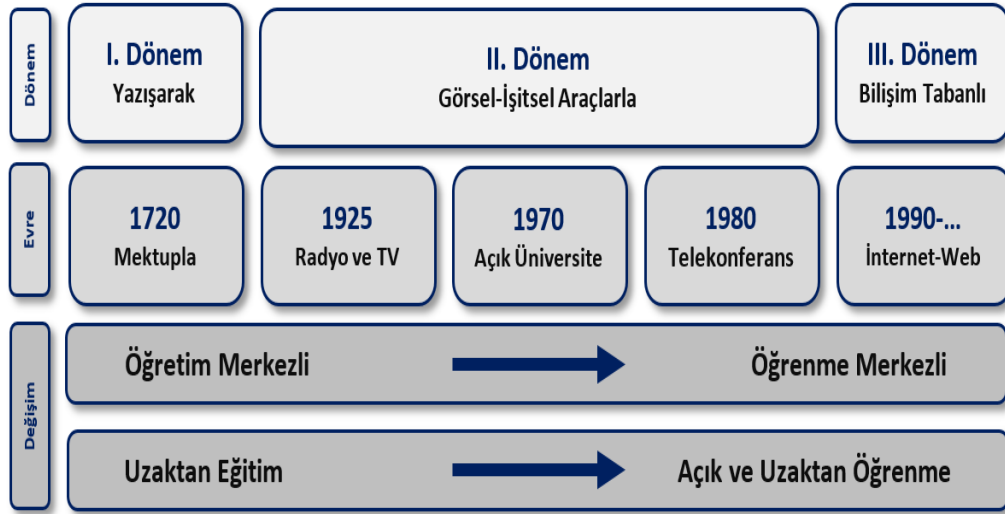
Uzaktan eğitim, "öğrenenle öğretmenin fiziksel olarak birbirinden uzakta olduğu eğitim biçimidir" (Adıyaman 2002: 92). Bir başka deyişle uzaktan eğitim; "aynı ortamda gerçekleşmeyen tüm eğitim ve öğretim süreçlerini kapsar" (Karasu, Sarı 2019: 321). Uzaktan eğitim yöntemi iki gruba ayrılır:

- *Tek Yönlü Eğitim Ortamları:* Radyo/ TV programları, ses görüntü kasetleri, CD/ DVD ve basılı materyaller.

¹ Bu çalışma, yazarın "Yabancı Dil Öğretim Yöntemleri" adlı kitabından uyarlanmıştır.

- *Çift yönlü eğitim ortamları:* etkileşimli medyalar, kanallar, telefon, internet aracılığıyla eşzamanlı eğitim, e-posta yazışmaları, mektuplaşma, mesajlaşma, cep uygulamaları, tele / video ya da internet konferansları gibi karşılıklı etkileşime dayalı dersler şeklindedir (Bkz. Adıyaman 2002).

Uzaktan yabancı dil eğitimi tarihsel bağlamda genel olarak üç dönemde incelenebilir:



Uzaktan eğitimin küresel bağlamda dönem ve evreleri (Bozkurt, 2017: 87).

Tabloda belirtildiği üzere *ilk dönem* yazışarak geçen dönemdir ve 1720’lerde başlamıştır. *İkinci dönem*, görsel-ışitsel araçlarla başlamış olan aşamadır. Burada 1925 yılından itibaren radyo ile uzaktan eğitim uygulanmış², 1970 yılından itibaren açık üniversiteler kurulmuş³ ve 1980’li yıllarda da telekonferans teknolojisi gelişmiştir. *Üçüncü dönem* ise genel olarak bilişim tabanlı teknikler aracılığıyla yapılan uzaktan eğitim çalışmalarını kapsamaktadır. 1990’lı yıllardan itibaren kişisel bilgisayarların gelişimi ve çevrimiçi ağlar sayesinde internet üzerinden uzaktan eğitim devam ettirilmektedir.

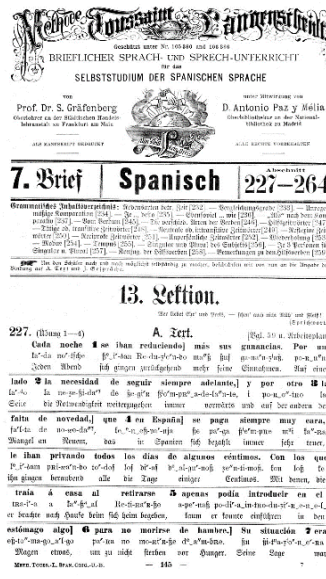
İkibinli yıllarda ortaya çıkan “Smart-Phon” ya da akıllı telefonlar⁴ sayesinde uzaktan eğitim alanında mobil “Mobil App” olarak tanımlanabilecek akıllı telefon uygulamaları boy göstermeye başlamıştır. Günümüzde uzaktan yabancı dil eğitiminde de pek çok sayıda dil öğretim uygulaması mevcuttur. Uzaktan eğitim bağlamında en popüler olan yaklaşım elbette Apps olarak anılan uygulamalardır. Bu tür dil öğretim uygulamaları özerk öğrenme bağlamında rahatlıkla kullanılabilen ve en yaygın olan dil öğretim yöntemidir, denebilir.

Uzaktan Yabancı Dil Eğitimi bağlamında ilk kez 1856 yılında Gustav Langenscheidt (1832-1895) Fransızca derslerini içeren ve Fransızca öğretmeni Charles Toussaint (1813-1877) ile birlikte hazırladığı „*Brieflicher Sprach- und Sprechunterricht für das Selbststudium der französischen Sprache*“ (Mektupla Fransızca Dersleri) başlıklı yayını, uzaktan dil öğretiminde ilklere aittir. “Methode Toussaint-Langenscheidt (MeTouLa)” yöntemi olarak da anılan bu yöntem; mektuplu öğretimin ilklerinden olup, 19. Yüzyılın belli başlı dil öğretim yöntemlerinden biri olarak da anılmıştır (wikipedia). Bu yöntemin temel ilkesi, öğrencinin kendi başına özerk öğrenme çalışmasını yapmasıdır. Kendi kendine öğrenme ya da özerk öğrenme biçimi olarak da bilinir.

² Daha önceleri değişik ülkelerde birçok deneme yayını yapılmışsa da ilk radyo yayını 2 Kasım 1920 tarihinde Amerika’da başlamış, bir yıl içinde 500’den fazla radyo yayın istasyonu açılmıştır. 1922’de İngiltere, Fransa ve Sovyetler Birliğinde, 1923 yılında Almanya’da ve 6 Mayıs 1927’de Türkiye’de ilk radyo yayını yapılmaya başlanmıştır. İlk televizyon yayını ise ülkemizde 1967’de yapılmıştır (Bkz. Kaya 2002).

³ Uzaktan eğitim veren ilk üniversite Almanya’da Kuzey Ren Westfalya Eyaletinde kurulmuş ve daha sonra diğer üniversiteler de bu uygulamalara geçişlerdir (Bkz. Kaya 2002).

⁴ Doksanlı yıllarda başlayan akıllı cep telefonu çalışmaları asıl gelişimini ikibinli yıllardan sonra yapmış, 2007 yılında S. Jobs önderliğinde İphon’un piyasaya çıkmasıyla bu alanda devrim niteliğinde çığır açılmıştır.



Langenscheidt'in Fransızca ve İspanyolca Eğitimi için Mektup Dizisi⁵ (wikipedia)

Mektupla Öğretim olarak da adlandırılan mektuplar dizisi şeklindeki bu yayın serisi, öğrencilerin evde kendi başlarına öğrenebilecekleri çalışma yöntemine dayanmaktadır. Bu yayın dünyaca ünlü Alman “Langenscheidt” yayınlarının da ilk yayınıdır. Fransızca için yapılan bu yayından sonra 1861 yılında İngilizce dersleri hazırlanmış, 1923 yılında İbranice ile 14. Yabancı dil derslerini hazırlamıştır. Dil sözlükleri ve yabancı dil eğitimi konusunda uzman olan “Langenscheidt” Kurumu, 2017 yılında cep uygulamaları aracılığıyla dil öğretim uygulamasını da hizmete sunmuştur. Ayrıca 1983 yılında “Langenscheidt alpha 8” adlı dünyanın ilk elektronik sözlüğünü üretmiştir.

Dünyada diğer uzaktan yabancı dil eğitimi uygulamalarına bakılacak olursa; İngiltere’de Ulusal British Program 1980’lerde radyo ve TV aracılığıyla Fransızca öğretimi için uygulama başlatmış, çift yönlü iletişim için telefonla soru yanıt servisi kullanmıştır. Kanada’da yapılan benzer bir uygulamada öğrenciler kendi kendine çalışmakta ve ünitenin belli yerlerinde telefonla dönütler almaktadır. Amerika’da pek çok dilde uzaktan eğitim uygulanmakta program, danışmanlık ve kurslar ücretli olarak sunulmaktadır. Avrupa’da ayrıca “BBC, The British Council, Cambridge Üniversitesi ve Longman” işbirliği ile hazırlanan “Look Ahead” serisi uzaktan dil eğitiminde kullanılmaktadır. Kendi kendine öğrenme kiti olarak sunulan eğitim materyali, 4 ders kitabı, 15’er dakikalık 60 TV programı, 10’ar dakikalık 60 radyo programı, 6 videokaset ve 8 ses kasetinden oluşmakta ve CD ortamında da bulunmaktadır” (Adıyaman 2002: 94). Uzaktan eğitim programları son derece gelişmiş olup, dil sınavları konusunda da uzmanlaşmışlardır. Uzaktan erişimle yapılan dil sınavları sonucunda sertifika verilmektedir (Örneğin; IATEFL, TESOL, Almanca Onset vb.).

Türkiye’de uzaktan yabancı dil öğretimi ile ilgili uygulamalar özel sektör veya kişilerce daha önce başlatılmış ve daha sonra resmi kurumlar aracılığıyla yaygınlaştırılmıştır. Kurumsal olarak ilk kez 1970’li yıllarda Milli Eğitim Bakanlığının radyo, TV programları ile başlamış, Fono, Limasollu Naci yayınları ile devam etmiştir. MEB’in yanı sıra Anadolu Üniversitesi, Açıköğretim okulları da bu alanda yaygın olarak uzaktan yabancı dil eğitimi uygulamaktadır. 1982 yılında açılan Anadolu Üniversitesi Açık Öğretim Fakültesi bu ayanda öncü olmuş ve olmaya devam etmektedir. Sunmuş olduğu uzaktan eğitim yöntemiyle yabancı dil dersleri de vermiş olan Anadolu Üniversitesi, 2001-2002 öğretim yılında iki yılı (teorik dersleri) uzaktan olmak üzere İngilizce öğretmenliği lisans programını açmış ve bir süre devam ettirmiştir. ODTÜ ise 2001’de “Distance Interactiv

⁵ Methode Toussaint-Langenscheidt, Brieflicher Sprach- und Sprech-Unterricht für das Studium der Spanischen Sprache; 7. Brief, Abschnitt 117-732, 13. Lektion; Titelblatt: wikipedia

⁶ Milli Eğitim Bakanlığı uzaktan eğitim bağlamında örgün ve yaygın eğitim veren kurumlara film şeridi, slayt, kart ve radyo / TV programları hazırlayarak materyal açısından desteklemiş, radyo ile İngilizce, Fransızca ve Almanca programları hazırlayarak Ankara Radyosundan yayımlamıştır. 1980’li yıllarda ise FRTEM – Film Radyo TV ile Eğitim Merkezini kurmuş, TRT ile işbirliği yaparak TV Okulu, projeleriyle pek çok ders olduğu gibi yabancı dil eğitimi de vermiştir. (Adıyaman 2002).

Learning” (dil-uzaktan etkileşimli öğrenme) projesini geliştirerek farklı dil gereksinimlerine yönelik dil eğitim programı geliştirmiştir.

Ülkemizde **Uzaktan Eğitim Yoluyla Yabancı Dil Eğitimi** özel sektör bağlamında ilk kez 1953 yılında kurulan **FONO** Açıköğretim Kurumu ile başlamıştır. Mektupla öğretim yöntemiyle başlamış ve giderek büyümüş, büyük yaygınlık kazanan bu kurum daha sonra bir takım resmi kurumlarla da işbirliği yapmıştır. 1960’lı yıllara dek İngilizce uzaktan eğitim yapan FONO, 1960 yılında Almanca’yı da ilave etmiş ve günümüzde otuza yakın farklı dillerde çevrimiçi eğitim programı (online-eğitim) uygulamaktadır (Fono resmi Sitesi).

Bir diğer öncü kuruluş 1954 yılında kurulan Limasollu Naci Yayınlarıdır. O zamanların mektupla öğretim sistemi olarak bilinen uzaktan eğitim anlayışıyla ders üniteleri fasiküller halinde öğrencilere postalanmaktaydı. 5-10 aboneyle başlayan süreç zamanla onbinlere ulaşmıştır (Bkz. <https://www.limasollunaci.com>). Bugün için altı farklı dilde dil eğitim yayınları üreten kuruluş uzaktan yabancı dil eğitimi tamamen çevrimiçi programlarla yürütmektedir.

2. Yöntem ve Teknik:

Uzaktan yabancı dil eğitimi ilk olarak mektupla öğretim yöntemiyle başlamış, belli periyodlarla yayımlanan fasiküller öğrencilere postalanarak ulaştırılmıştır. Tek yönlü eğitim ortamı biçiminde kalan bu yöntem ilerleyen dönemlerde kitle iletişim araçlarıyla devam ettirilmiş, mektupların yerini kitle iletişim kanalları ve yayınları almıştır. Fakat eğitim ortamı yine tek yönlü olarak kalmıştır. Üçüncü dönem olan bilişim tabanlı teknolojilerin gelişimi ile birlikte çift yönlü eğitim ortamları geliştirilmiştir. Telekonferansla başlayan bu tarzdaki uzaktan yabancı dil eğitimi ortamı zamanla “görüntülü arama, *Skyp*” vb. gibi programlarla uzaktan ama yüz yüze görüşmeler şeklinde değişmiştir.

Yöntemin temel fikri öğretici ile öğrenenin fiziksel olarak uzakta ama etkileşimli ya da çift yönlü eğitim ortamından yararlanarak eğitim sürecini gerçekleştirmeleridir. Yöntemin temel dayanağı, öğrencinin özerk öğrenme ve bağımsız çalışmayı bilmesi ve uygulamasıdır. O yüzden bu yöntem özerk öğrenme ilkesine göre işleyebilir.

Uzaktan yabancı dil eğitiminde ders ve kurs içerikleri günümüzde olabildiğince çoğalmıştır. Öğrenci kendi dil gereksinimlerine uygun kurs programı ve içeriğini seçebilmektedir, bunlar; genel yabancı dil, hukuk, iktisat, akademik yabancı dil vb. şeklinde amaç ve alanlara göre değişmektedir. Uzaktan yabancı dil eğitiminde diğer pek çok dil öğretim yöntemlerinden de yararlanılmaktadır.

3. Ders Materyali

Uzaktan yabancı dil öğretiminde ders donanım ve ders materyalleri olmak üzere iki kaynak mevcuttur. Birincisi, uzaktan eğitimi sağlayacak medyalar, teknik alt yapı ve ağ bağlantısı gereklidir. Öğrencinin de tüm bu donanımı kullanabilme becerisi ve bilgisi gerekmektedir. İkincisi ise daha çok uzaktan yabancı dil eğitimi veren kurum veya kuruluşlar tarafından verilen, gönderilen ya da sunulan ders materyali hizmetleridir. Hangi uzaktan eğitim biçimi olursa olsun, mutlaka her biri kendi ders içeriklerini basılı materyal olarak da hazırlayıp öğrencilerine ulaştırmakta ya da yönlendirmektedir. Bu ders materyalleri genellikle setler, fasiküller aracılığıyla basılı veya elektronik ortamlarda öğrencilere sunulmaktadır.

Uzaktan yabancı dil eğitiminin günümüzdeki en yaygın ve gelişmiş biçimi çevrimiçi öğrenmedir (online-eğitim). Bu yolla ders kazanımları, derslerle ilgili geri dönütler, temel becerilere yönelik alıştırmalar vb. etkinliklerin tamamı çevrimiçi olarak düzenlenebilmekte ve etkileşimli olarak öğretmen ile öğrenci arasında sürdürülebilmektedir. Günümüz pandemi koşullarında uzaktan eğitimin çevrimiçi görüntülü sohbet programları aracılığıyla (Zoom, Teams v.d. gibi) en çok kullanılan biçimdir.

4. Yöntemin Yararlıkları:

- Farklı ve değişik eğitim-öğretim seçenekleri sunar.
- Öğrenciye kendi başına çalışma olanağı yaratır.
- Yer, zaman ve mekândan bağımsız olarak bireye özgü çalışma programı hazırlama olanağına sahiptir. Böylelikle sınıfta bulunma zorunluluğu ortadan kalkar.
- Bireysel ve bağımsız öğrenme koşullarını yaratarak bireyin sorumluluklar almasını sağlar, kendi başına çalışma ve özerk öğrenme yeteneği kazandırır.
- Eğitim-öğretim maliyetlerini en aza indirir.

- Bilişim tabanlı uygulamaların da öğrenilmesini sağlar.
- Bireye özgü öğretim modeli gerçekleşir.

4.1. Yöntemin Eleştirileri:

- Yüz yüze eğitim ilişkileri açısından eksiklik oluşur.
- Öğrencilerin sosyalleşmelerini engeller.
- Özerk öğrenme ve bağımsız çalışma becerileri gelişmemiş öğrenciler için uygun değildir.
- Uygulamaya yönelik ders, etkinlik ve becerilerde eksiklikler oluşabilir.
- İletişim teknolojisi ve bilişim tabanlı donanımlara bağımlılık gerektirir.
- Her öğrencinin yeterli donanım, bilişim tabanlı teknoloji bilgisi ve ağ bağlantısı olmayabilir.

5. Sonuç

Sonuç olarak dijital dönüşüm kavramından söz edildiği günümüzde belki de on-onbeş yıllık bir geçiş süreci pandemi koşulları nedeniyle iki yılda tamamlanmıştır, denebilir. Zorunlu geçiş dönemini yaşadığımız uzaktan eğitimde normalleşme ile birlikte tamamen eskiye dönülemeyeceği gerçeği de karşımızdadır. Bugün için normalleşme sürecinde bile üniversitelerde derslerin an az yüzde kırklık bir bölümü uzaktan eğitim aracılığıyla verilmeye devam edilecektir. Kaldı ki ders dışı eğitim-öğretim etkinlikleri ve çeşitli ödev-araştırma uygulamaları da artık neredeyse tamamen uzaktan yapılmaktadır. Anket ve benzeri sormacalar da tamamen çevrimiçi olarak “Google-forms” üzerinden yapılmaya başlanmıştır. Tüm bu nedenlerle uzaktan eğitimin ve dolayısıyla uzaktan yabancı dil öğretiminin de artık hayatımızın önemli bir gerçeği olduğu ortaya çıkmaktadır.

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Dil Öğretiminde Web Tabanlı Araçların Kullanımı¹

Prof. Dr. Hikmet ASUTAY¹

¹Trakya Üniversitesi Eğitim Fakültesi Alman Dili Eğitimi, hikmetasutay@yahoo.de

ORCID-NO: 0000-0002-0533-7708

Özet: Web tabanlı eğitim, internet ve bilgisayarların yaygınlaşmaya başladığı ve eğitimde de yoğun olarak kullanıldığı ikibinli yıllarda daha çok gündeme gelmiş ve geliştirilerek bugünkü durumuna gelmiştir. Özelde web tabanlı yabancı dil eğitimi sınıf ortamına taşınabilen web tabanlı uygulamaların ders aracı olarak kullanılması demektir. Dolayısıyla günümüzde artık kara tahtaların ya da diğer tüm tahtaların yerini akıllı tahtalar almış, bilgisayar ve mobil cihazlardaki uygulamalar sınıf ortamına taşınmıştır denebilir. Bu çalışmada da belli başlı web tabanlı uygulamalar çerçevesinde yabancı dil öğretimi ele alınarak ders ortamında kullanılması değerlendirilmiştir. Kuramsal olarak değerlendirilen bu dil öğretim yönteminin ne gibi yararlar getirebileceği, yararları ve dezavantajları da değerlendirilmiştir. Pandeminin söz konusu olduğu günümüzde ise son iki yıldır neredeyse uzaktan eğitimin hemen her aşamasında web tabanlı ders araç gereçleri kullanılır olmuştur. Bunların en başında da dil öğretim uygulamaları gelmektedir. Bu uygulamaların en önemli özelliği hem ders içinde kullanılabilir oluşu, hem de özerk öğretim bağlamında kendi kendine dil öğrenmede çok büyük katkıların olmasıdır. Pandemiden bağımsız olarak da bakıldığında artık web tabanlı eğitimin, tüm eğitim öğretim süreçlerinin ayrılmaz bir parçası haline geldiğini söylemek mümkündür.

Anahtar Kelimeler: Dil öğretimi, Almanca, uzaktan eğitim, web tabanlı eğitim, uygulamalar

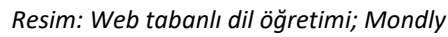
Abstract: Web-based education came to the fore in the 2000s, when the internet and computers began to become widespread and were used extensively in education, and became its current state by being developed. In particular, web-based foreign language education means the use of web-based applications that can be carried to the classroom environment as a course tool. Therefore, it can be said that today, smart boards have replaced blackboards or all other boards, and applications on computers and mobile devices have been moved to the classroom environment. In this study, the use of foreign language teaching in the course environment was evaluated within the framework of certain web-based applications. What kind of benefits this language teaching method can bring, which is evaluated theoretically, has also been evaluated. Nowadays, when the pandemic is in question, web-based course tools have been used in almost every stage of distance education for the last two years. Language teaching practices are at the forefront of these. The most important feature of these applications is that they can be used in the course and they have a great contribution to self-learning in the context of autonomous teaching. It is possible to say that web-based education has become an integral part of all education and training processes, regardless of the pandemic.

Key words: Language teaching, German, distance education, web-based education, applications

1. Web Tabanlı Dil Eğitimi:

Web tabanlı eğitim için ön koşul elbette iyi bir internet bağlantısının olmasıdır. Ağ bağlantısı sayesinde bu yöntem hem derslerde hem de özerk öğrenim bağlamında uygulanabilir. Bu açıdan bakıldığında çevrimiçi ders de denebilir. Uzaktan eğitimin bağlamında da kullanılabilir. Çevrimiçi ders (online-eğitim) olarak da bilinen bu yöntem uzaktan eğitimin günümüzdeki biçimidir. Dil kursu, dil öğretmeni ve dil gereksinimi belirleyerek seçimler yapmak mümkündür. Uzaktaki öğretmenle web üzerinden kurslar sürdürülür. Eşzamanlı kurslarda ise gerek özerk öğrenme biçiminde, gerekse öğretmen gözetiminde web tabanlı programlar aracılığıyla dil öğretim süreci izlenir. Çevrimiçi uzaktan öğretmen ile sürdürülecek dil öğretim süreçleri ile diğer dil öğretim programlarında dil gereksinimlerine göre program seçilmesi istenir; örneğin genel yabancı dil, mesleki dil, akademik yabancı dil, dil sınavlarına hazırlık vd. gibi. Her bir alanda, ilgili alanın uzmanı öğretmen tarafından eşzamanlı veya eşzamansız dil kursları düzenlenir. Bunların dışında ise herhangi bir öğreticiye gerek kalmadan yalnızca uygulamalar aracılığıyla da özerk öğrenim bu yöntemle mümkündür. Bu yöntemin önemli bir özelliği de zaman ve mekân koşulu bulunmaksızın ağ bağlantısı sayesinde istenildiği zaman uygulamalara erişimdir.

¹ Bu çalışma, yazarın “Yabancı Dil Öğretim Yöntemleri” adlı kitabından uyarlanmıştır.



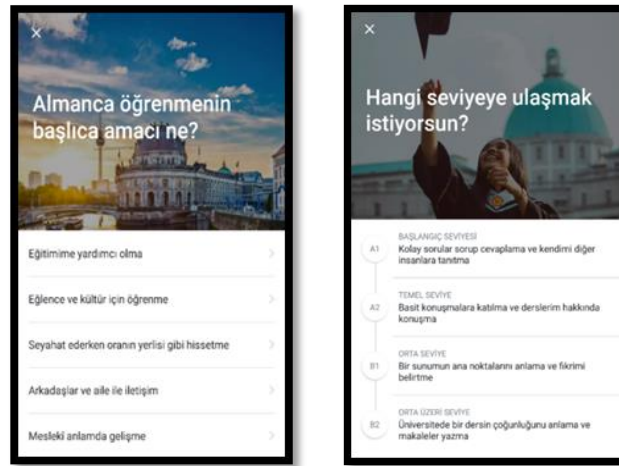
Resim: Yabancı Dil Dersinde Akıllı Tahta Kullanımı

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telefonlar gibi) uygulamalar aracılığıyla yapılan dil öğretim süreçleridir. Doksanlı yıllarda “kişisel (Personal) dijital (Digital) asistanlar (Assistant) anlamına gelen PDA’lar ve tablet cihazlar² için yapılan araştırmalar mobil öğrenme alanının ilgi görmesini sağlamıştır” (Bkz. Zengin ve diğ. 2018: 18). Mobil öğrenmenin en önemli özelliği zaman ve mekân sınırlılığını kaldırmasıdır. Böylelikle istenildiği yer ve zamanda cihaz ve ağ bağlantısı sayesinde içeriklere ulaşılabilir. Bu bağlamda teknolojik araç-gereçlerin teknik özellikleri ile ağ bağlantısının kalitesi önemlidir. Mobil öğrenme teknolojileri arasında “Podcast” önemli bir yer tutar. Görüntü ve ses dosyalarının yayın ve dağıtımını yapan podcast’ler sayesinde bir kez yükledikten sonra defalarca dosyalar açılıp izlenebilir. Bu bağlamda diğer önemli bir konu da tüm içeriklerin, ders materyal ve kaynakların depolandığı sunuculardır. Ana bilgisayar olarak da tanımlanabilecek olan sunucular, öğrenim içeriğine erişmek istendiğinde ulaşılan sistem sunucusudur.

Yabancı dil öğretimi bağlamında sayısız dil öğretim uygulamaları mevcuttur ve IOS, Android işletim sistemlerine göre çalışmaktadır. Bu uygulamalar içinden örnek vermek gerekirse en popüler uygulamalar arasında “Busuu, Mondley, Duolingo vd.” sayılabilir. “Duolingo” adlı uygulama tüm dünyada yabancı dil öğrenimi için tasarlanmış, 23 farklı dilde destek veren bir dil öğrenim sitesidir ve ücretli Premium özellikleri bulunmaktadır. Kullanıcılar aşamalı olarak ilerleyebilmekte, hatalarını görebilmekte, geri dönüp düzeltebilmektedir. Her bir aşamanın sonunda değerlendirme ve ölçme de yer almaktadır. Uygulama içeriğinde temel dil becerilerine yönelik alıştırmalar ve uygulamalar mevcuttur. Kulaklık, mikrofon gibi çoklu medya özellikleri barındıran cep telefonlarında duyma-anlama, telaffuz, yazma gibi becerilere yönelik alıştırmalar yapılabilmekte, çeşitli partnerler ya da gruplar aracılığıyla sanal ortam, grup ya da sınıflarda iletişim becerisine yönelik çalışmalar da yapılabilmektedir. Gün geçtikçe bu tarz uygulamaların sayısı ve aynı oranda nitelikleri de artmaktadır. Tek olumsuz yönleri belki de ücretli olmasıdır. Ancak verilen ücrete karşılık önemli bir hizmet alındığı da unutulmaması gerektir.

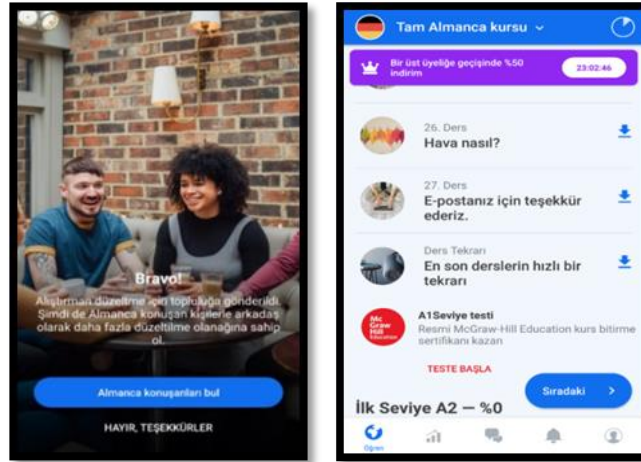
Bu tarz dil öğretim uygulamalarının yanında ek uygulamalar olarak görebileceğimiz elektronik sözlüklerin de yeri ve işlevi unutulmamalıdır. Günümüzde tanınmış ve son derece büyük içeriklere sahip pek çok elektronik sözlükler mevcuttur. Bu uygulamalar sayesinde eşzamanlı çeviriler yapılabileceği gibi metin çevirisi yapan uygulamalar da mevcuttur. Bunların içinde en önemlilerinden biri de hiç kuşkusuz “Google Translate” uygulamasıdır. Bu uygulama sayesinde mobil cihazlar aracılığıyla taratılan metinler doğrudan çevrilebilmekte ve de çeviri doğruluğu açısından yüzde 80-90 gibi oranlara ulaşabilmektedir. Bunun yanında mobil cihazlara yüklenebilecek tarzda sayısız sözlük uygulamaları bulunmaktadır. Bu uygulamalar doğrudan konuşmaları da çevirebilmekte, kelimeleri doğru telaffuzunu defalarca dinleyebilme olanağı sunmaktadır. Elbette elektronik sözlükler aracılığıyla yapılan çevirilerin mutlaka redaksiyon edilmesi gereklidir.



Resim: Uygulamalarda dil gereksinimine göre dil öğrenim programı seçilebilmektedir.

² Alan Key’in 1972’de tasarladığı günümüzdeki iPad (Apple şirketi tarafından tasarlanarak geliştirilen iOS işletim sistemli tablet bilgisayar) cihazına benzeyen cihaz ile mobil öğrenme kavramı o zamanlarda tartışılmaya başlanmıştır. Amerikalı Cy Endfield ve Chris Rainey tarafından 1978’de icat edilen elle taşınabilir kelime işlemci cihazı *Microwriter*, 1980’lerin başında İngiltere’de piyasaya sürülmüştür. 1980’li yıllarda *Microwriter*’in avuç içi cihazları üzerinde mobil öğrenmenin ilk deneme uygulamaları okullarda gerçekleştirilmiştir (Zengin ve diğ. 2018: 18-35).

Busuu uygulaması da benzer tarzda bir dil öğrenim uygulamasıdır. Uzman dilbilimciler tarafından oluşturulan, çalışma planları ve binin üzerinde yazılı ve sözlü dersler vardır. Aynı zamanda öğrenmek istenilen dili, ana dil olarak konuşan insanlarla pratik yapma fırsatı bulunan bir uygulamadır. Önerilen dil partnerleri ile iletişime geçilebilmekte veya sorular sorulabilmektedir. Ücretsiz kayıt olmanın yanında dil **bilgisi dersleri**, **çevrimdışı Modu**, **McGraw-Hill Education dil sertifikası** veya kişiye uyarlanabilir **Kelime Çalıştırıcı** gibi daha çok özelliğin kilidini açmak için **Premium** üyeliğe abone olunabilir. Dört ana beceriyi kapsayan 12 farklı dil kursu sunulmaktadır. Kurslar başlangıç seviyesi A1'den, orta üzeri seviye B2'ye kadar uzanmaktadır. Yazma becerileri de yine mobil cihazlar üzerinde sanal klavye aracılığıyla yapılabilmektedir. Bu tür dil uygulamalarında da az da olsa alanlara göre kurslar yer alabilmektedir, örneğin: turizm, seyahat, genel dil bilgisi vs. gibi.



Resim: Mobil dil öğrenim uygulaması

Busuu'nun ücretsiz sürümü *Flashcards*, yazma alıştırmaları ve ana dili konuşanlardan düzeltmeler sunmaktadır. Cevap ya da ses kaydı düzeltme topluluğuna gönderilir ve diğer kullanıcılar tarafından geri dönütler alınabilmektedir. Dersler sayfasında, uygulama tarafından düzenlenmiş olarak birer birer hareket etme veya hangilerinin üzerinde çalışılacağını ve hangilerinin atlanacağını manuel olarak seçme seçeneği bulunmaktadır. Dersler A1 seviyesinden başlar ve B2'ye kadar dört seviye boyunca devam eder. Her seviye on iki ila yirmi sekiz dersten oluşmakta ve ders aralarında konu ile ilgili ipuçları ve kısa konu anlatımları yer almaktadır. Seviye sonlarında ise ders tekrarı ve seviye testi bulunmaktadır. Ders tekrarları ve seviye testleri yalnızca *Premium* özelliğinde girilebilmekte ve test sonuçlarına göre sertifika alınabilmektedir.

4. Ders Materyali

Eğitim kurumlarında sunulan dil öğretim kurslarının tüm basılı ve elektronik ders materyalleri paket veya öğrenim seti şeklinde sunulmaktadır. Bireysel öğrenme amaçlı olarak da edinilebilir. Çevrimiçi dil öğretim süreçlerinde ise hizmeti sunan kursun yine çevrimiçi olarak sunduğu ders materyalleri mevcuttur. Ancak bunların büyük çoğunluğu herhangi bir basılı materyale gerek olmadan çevrimiçi sunulur. Mobil cihazlarla erişim sağlanan dil öğretim uygulamalarında ise içerik tamamen uygulamanın içinde yüklüdür ve herhangi bir basılı ders materyaline gereksinim olmadan çalışır.

4.1. Yöntemin Yararlılıkları:

- Yer, zaman ve mekândan bağımsız olarak kesintisiz öğrenme olanağı sunar.
- Eğitimde fırsat eşitliği yaratır.
- Anlık değerlendirme ve geri bildirim sağlar.
- Bireyselleştirilmiş eğitim açısından idealdir, sınıf içi ve sınıf dışında zamanı etkili ve verimli kullanmayı sağlar.
- Özerk çalışmayı gerektirir. Özerk ve bağımsız çalışma becerisini geliştirir.
- Yabancı dili kullanma olanağı bulamayan ya da yurtdışına çıkamayacaklar için özerk ve bağımsız öğrenme olanağı sağlar.

- Medya ve mobil cihazların kullanım becerisini geliştirir ve çoklu iletişim araç gereçleriyle etkileşim sağlar.
- Gerekli olduğu her durumda kaynağa ve verilere ulaşılabilir.
- Okul gibi kurumlar ve sabit ders programları dışında tamamen serbest ve esnek ders öğretim biçimidir.
- Öğrenci merkezli olup tamamen öğrenci istek ve amacına göre sayısız programlar arasından seçilebilir.

4.2. Yöntemin Eleştirileri:

- Yüz yüze eğitimin sosyal ve diğer olanaklarından yoksun kalır.
- Özerk öğrenme ve bağımsız çalışmayı bilemeyen ya da yapamayanlar için uygun değildir.
- Kurumsal olarak okul ve ders ortamı dışında yer aldığı için çok fazla esneklik oluşturur bu da programın istikrarlı bir şekilde yürütülmesini aksatır.
- Medya araç gereçlerine bağımlılığı artırabilir.
- Dil aynı zamanda insani ve toplumsal bir olgu olduğu için yüz yüze konuşmayı gerektirir, bu bakımdan e-öğrenme eksik kalır.
- Belli öğrenme gereksinimleriyle tam olarak uyuşmayabilir.
- Öğretmen yerine makine olarak sistem vardır ve bir öğretmenin rehberliğini yapamaz. Onun yerine yönergeler vardır.

5. Sonuç

Sonuç olarak uzaktan eğitim döneminin en yoğun şekilde yaşandığı pandemi koşullarında zorunlu olarak dijital dönüşüm en kısa zaman zarfında gerçekleştirilmiş bulunmaktadır. Bu süreçte web tabanlı öğretim yöntemleri geliştirilerek en etkin bir biçimde kullanılmaya başlanmıştır. Dolayısıyla dil öğretiminde de artık web tabanlı uygulamalar olarak anılan dil öğretim uygulamaları gerek sınıf içi ders ortamlarında, gerek uzaktan eğitim ortamlarında ve de en önemlisi mobil cihazlarda bireysel olarak özerk öğretim bağlamında kullanılmaya başlanmıştır.

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Çocuk Yoksulluğunu Önlemeye Yönelik Bir Sivil Toplum Girişimi: İHH'nın Yetimleri Destekleme Programı

Mahmut BİLEN¹

Cüneyt ÖZDEMİR²

¹Prof. Dr., Sakarya Üniversitesi SBF, İktisat Bölümü, bilen@sakarya.edu.tr

² Sakarya Üniversitesi, İSEFAM Yüksek Lisans Öğrencisi,

Özet: Modern zamanlarda yaşamın sağladığı çeşitli fırsatlar yanında getirdiği önemli riskler bulunmaktadır. Bir ailede babanın vefatı durumunda, çocuğu geleceğe sağlıklı şekilde hazırlanmaya yönelik yükümlülükler annenin tek başına baş etmesi kolay olmayan riskler içermektedir. Bu risklerin önüne geçmek için gelişmiş ülkelerde oluşturulan çeşitli sosyal güvenlik kurumları, bu tür bir riskin tek başına bir annenin üzerinde kalmasına mani olacak sosyal destek programlarını içermektedir. Dünyanın küçümsenmeyecek çok geniş bir coğrafyası düşük ekonomik gelir düzeyi nedeniyle bu tür sosyal güvenlik kurumlarından mahrumdurlar. Böylesi bir ortam çocuk yoksulluğunu sorunu karşımıza çıkarmaktadır. Çocuk yoksulluğu Hanehalkı içinde en dezavantajlı/ciddi yoksulluk türünü oluşturmaktadır. Ekonomik olarak gelişmemiş olan ülkelerde/coğrafyalarda devletin veya sosyal güvenlik kurumlarının karşılayamadığı bu fonksiyonu üstlenmek üzere farklı ülkelerde çeşitli sivil inisiyatifler roller üstlenmektedirler. İHH'nın özellikle İslam dininin emri/tavsiyesi ekseninde geliştirmiş olduğu yetimlere yönelik çeşitli çalışmaları analiz edilecektir. Ayrıca İHH'nın dünyanın farklı coğrafyalarında yetim çalışmalarından faydalanmış ve 18 yaşından büyük bazı gençler ile yapılan derinlemesine mülakat ile bu çalışmaların onların beşeri sermaye düzeylerinin gelişimi üzerindeki etkisi analiz edilmektedir. Sosyal destek programlarının nesiller arası yoksulluğun aktarılmasına mani olan mahiyeti ve sivil toplum kurumlarının sağladığı kapasitenin yeri/önemi bu çalışmada analiz edilecektir.

A Civil Society Initiative to Prevent Child Poverty: IHH's Support Program for Orphans

Abstract: In addition to the various opportunities that life provides in modern times, there are important risks that it brings. In the event of the death of the father in a family, the obligations to prepare the child for the future in a healthy way involve risks that are not easy for the mother to cope with alone. In order to prevent these risks, various social security institutions established in developed countries include social support programs that will prevent such a risk from being on a single mother. A vast geography of the world, which cannot be underestimated, is deprived of such social security institutions due to its low level of economic income. Such an environment presents the problem of child poverty. Child poverty constitutes the most disadvantaged/serious type of poverty in the household. Various civil initiatives take on roles in different countries in order to undertake this function, which the state or social security institutions cannot fulfill in economically underdeveloped countries/geographies. Various studies of IHH, especially for orphans, developed in line with the command/advice of the religion of Islam will be analyzed. In addition, in-depth interviews with some young people over the age of 18 who have benefited from IHH's orphan studies in different geographies of the world are analyzed and the effect of these studies on the development of their human capital levels. The nature of social support programs that prevent the transmission of intergenerational poverty and the place/importance of the capacity provided by non-governmental organizations will be analyzed in this study.

I. Giriş

Özellikle II. Dünya savaşıdan sonra dünya refahında dikkate değer düzeyde bir artış olmuştur. Son 25 yılda aşırı yoksulluk sınırının altında olup da bu sınırın üzerine çıkan yaklaşık 1 milyar insanın (yoksulluk oranı %36'dan yaklaşık %10 düzeyine düşmesi) olduğu görülmektedir. Bütün bu gelişmelere rağmen günlük geliri 1,90 \$ altında kalan aşırı yoksulların sayısında son yıllarda bir yavaşlama olduğu görülmektedir (World Bank, 2018). İfade edilen bu azalmaya rağmen yoksulluk halen dünyamızın çok önemli bir sorunu olmaya devam etmektedir. Yoksul hanelerin maruz kaldığı yoksulluktan en genç üyelerinin daha fazla olumsuz etkilenmeleri beklenen bir olgudur. Diğer canlılardan farklı olarak insan yavrusu olan çocuk, yaşamsal varlığını kendi başına sürdürme olanağından mahrumdur. Böyle bir durumda olan çocuğun yoksulluk nedeni ile maruz kalacağı risklere yönelik harekete geçmek en hafif itibariyle ahlaki/insani bir görevdir. Toplumlar kendi geleceklerinin sürekliliğini arzu ederler, toplumun geleceği olacak çocukları yoksulluk nedeni ile kendini gerçekleştirme fırsatlarından mahrum etmek, toplumun geleceğine yönelik bir ihmalkarlık göstermekle eşdeğerdir. Çocuğu geleceğe yönelik hazırlanırken, mümkün olan bütün potansiyelinin geliştirilmesine yönelik olanakları sağlamak gerekir. Güvenli bir yaşam ortamı, yeterli besin başta olmak üzere, sağlık hizmeti ve eğitim olanağını sağlamak çocuğun sadece içinde bulunduğu dönemi değil, gelecekteki yoksulluğuna da mani olacaktır. Nitekim eğitim ile yoksulluk

arasında güçlü ters yönlü bir ilişki bulunmaktadır. Kişinin kendi potansiyelini ve kendini gerçekleştirmenin en etkili araçlarından biri yeteneklerini açığa çıkaracak olanaklara kavuşmasıdır.

İnsanlığın belki de en geç (20 Kasım 1989) yasal güvence altına aldığı haklardan biri de “Çocuk Haklarına Dair Sözleşme”dir. Paradoksal olarak en fazla korunmaya muhtaç olan çocukların korunmasına ilişkin yasal güvencenin görece geç olması dikkat çekicidir. Özellikle savaş, afet vb olağandışı gelişmelere maruz kalınan durumlarda en fazla olumsuz etkilenenlerin başında çocuklar gelmektedir. Ancak bütün bu gelişmelere rağmen ifade edildiği gibi çocukların hakkını korunmasına ilişkin sözleşmenin 4. Maddesinde “Taraf Devletler, bu Sözleşme’de tanınan hakların uygulanması amacıyla gereken her türlü yasal, idari ve diğer önlemleri alırlar. Ekonomik, sosyal ve kültürel haklara ilişkin olarak, Taraf Devletler eldeki kaynaklarını olabildiğince geniş tutarak, gerekirse uluslararası işbirliği çerçevesinde bu tür önlemler alırlar.” (UNICEF, 2021A) ifadesi ile ödevler yüklemektedir. Bu ödevlerin yerine getirilmesinde meydana gelen aksama durumunda, aşama aşama toplumun farklı katmanlarına sorumluluklar düşeceği açıktır. Gelişmiş ülkelerde, çocukların korunmasına ilişkin gerekli yasal ve kurumsal kapasiteyi temin etmekte gereken ödevleri yerine getiremediği durumda sivil toplum kuruluşlarının aksiyon alarak insanlık adına sorumluluk aldığına ilişkin örnekler görülmektedir. Bu bağlamda bu çalışmada İHH özellikle dünyanın yoksul coğrafyalarında, savaş veya doğal afetler gibi olağan dışı hadiselerin yaşandığı bölgelerde çocukları korumaya yönelik aksiyonlar almaktadır. Bu bildiride İHH’nın bu faaliyetleri analiz edilecektir. Elde edilen bulguların olumlu ve olumsuz sonuçları üzerinden bazı politika önerileri ortaya konulacaktır.

II. Dünya’da Çocuk Yoksulluğu

Dünyanın halen en önemli sorunlarından birinin yoksulluk olduğunu içinden geçtiğimiz salgın süreci daha dramatik şekilde ortaya koymaktadır. Dünya Bankası (2021) verilerinden hazırlanmış aşağıdaki tablo 1 dikkatle incelendiğinde günlük geliri 1,90 \$ ve altında kalan yoksulların toplam nüfusa oranı 1990’dan günümüze dikkate değer düzeyde azalmasına rağmen düşük gelirli ülkelerin halen nüfusunun nerede ise yarısına yakın kısmının ifade edilen yoksulluk seviyesinin altında olduğu görülmektedir. Yoksulluk sınırı 1 \$’dan biraz fazla artırılıp, 3.20 \$ düzeyine yükseldiğinde Sahara Altı Afrika ülkeleri ile Düşük Gelirli Ülkelerin nüfusunun nerede ise dörtte üçünün ifade edilen yoksulluk sınırının altında kaldıkları görülmektedir. Dünya genelinde ise dünya nüfusunun dörtte birinin yoksulluk sınırının altında olduğu görülmektedir. Yoksulluk sınırının oldukça düşük düzeyde bir artışının ve yoksulluk oranının hızla artıyor olmasının yoksulluk açığı denilen düzeyin hemen üzerinde oldukça geniş bir nüfusun yoğunlaştığını ifade etmektedir. Dünyanın bir tarafından oldukça yüksek bir refaha sahip olmasına rağmen bunun tam aksine dünyanın halen çok geniş bir kesimi için yoksulluk çok önemli bir sorun olmaya devam etmektedir. Dünya Bankası tarafından hazırlanan araştırma raporlarında (World Bank, 2020: 20-26) başta son yaşanan salgın olmak üzere ve küresel ısınmanın özellikle yoksulluğun yoğun olduğu coğrafyaları daha fazla etkileyeceği yönündeki öngörüler nedeni ile yoksulların sayısının milyonlarca artacağı öngörülmektedir. İçinden geçtiğimiz Covid-19 salgınında sadece 2020 yılında 88 milyon ile 115 milyon insanın aşırı yoksulluk sınırının altında gelir düzeyine düşeceği öngörülmektedir. Salgının devam eden etkisi ile gelecek yıllarla birlikte, birkaç 100 milyondan fazla insanın aşırı yoksulluk sınırının altına sürüklenmesine yol açacağı tahmin edilmektedir. Covid-19 salgınında olduğu gibi küresel felaketlerin doğurduğu sonuçlar, yoksul ekonomileri içine düşürdüğü çaresizlikler nedeni ile kayıp ve sorunlarının daha büyük olmasına neden olmaktadır. Halen var olan mevcut sorunların üzerine çevre sorunlarının getireceği ilave yükün yapılan öngörü çalışmaları istikametinde 2030 yılına gelinceye kadar ilave baz senaryo altında 68 milyon ile 132 milyon arasında insanın çevre sorunları nedeni ile aşırı yoksulluk düzeyine sürükleneceği ortaya konulmaktadır. Bu yoksulluk sorunu az gelişmiş ülkelerde sorunların büyümesine ve kitlesel göçlerin ilk beklenen sonuç olacağı ifade edilmektedir. Kuzeyin yüksek gelirli müreffeh ülkeleri ile güneyin bu yoksul ekonomileri arasındaki gerilim, mültecilerin, insanların deniz yolu ile sınırlardan kaçak geçmek sureti ile iş, aş ve istihdam olanaklarına ulaşmaya çabalamaktadırlar. Bu göçlerin önemli kısmının sınır ve denizlerde büyük insani dramların ortaya çıkmasına yol açtığını sürekli dünya medyasında bütün insanlık acı içinde takip etmektedir. Dünya refahının oldukça adaletten uzak dağılmasına neden olacak bir dünya sisteminin bu yapının/manzaranın devam etmesinde etkili olduğu ifade edilebilir. Bu yoksulluğun yaygın olduğu bölgelerde yaşayan hanelerin en savunmasız üyelerini oluşturan çocukların yoksulluk sorunu daha dramatik bir mahiyet arz etmektedir.

Tablo 1: Dünyanın Bazı Bölgelerinde Yoksulluk Oranı (Kişi Başına Günlük Geliri 1,90 \$ ile 3,20 \$ ve Altı Olanların Nüfusa Oranı)

| | 1990 | 1995 | 2000 | 2005 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Kişi Başına Günlük Gelir 1.90\$ ve Daha Düşük Olanlar | | | | | | | | | | | | | |
| Düşük Gelirli Ülkeler | - | 65,5 | 61,2 | 54,5 | 49,1 | 48,1 | 47,1 | 46,3 | 45,8 | 46,9 | 47,1 | 46,8 | - |
| Düşük Orta Gelirli Ülkeler | 44,6 | 41,1 | - | 31,1 | 23,6 | 20,1 | 18,5 | 17,1 | 15,6 | - | 13,2 | 12,2 | 12,8 |
| Sahara Altı Afrika | 55,1 | 60,5 | 58,4 | 51,9 | 47,5 | 45,5 | 43,9 | 43,5 | 42,3 | 42 | 41,9 | 41,2 | 40,4 |
| Dünya | 36,2 | 31,3 | 27,8 | 21 | 16 | 13,9 | 12,9 | 11,4 | 10,7 | 10,1 | 9,7 | 9,3 | - |
| Kişi Başına Günlük Gelir 3.20\$ ve Daha Düşük Olanlar | | | | | | | | | | | | | |
| Düşük Gelirli Ülkeler | - | 82,1 | 80,9 | 77 | 73,3 | 73,4 | 73 | 72,8 | 73 | 74,1 | 74 | 73,3 | - |
| Düşük Orta Gelirli Ülkeler | 73,2 | 71,8 | - | 63,5 | 55,2 | 51,7 | 49,6 | 47,7 | 45,5 | - | 41,4 | 39,3 | 33,7 |
| Sahara Altı Afrika | 75,7 | 79,4 | 79,1 | 75,7 | 72 | 70,8 | 69,6 | 69,3 | 68,5 | 68,2 | 68,1 | 67,3 | 66,7 |
| Dünya | 55,5 | 52,9 | 49,6 | 42,3 | 35,3 | 32,9 | 31,4 | 29 | 27,7 | 26,5 | 25,4 | 24,3 | - |

Düşük Gelirli Ülkeler: Kişi başına geliri 1 045 \$'dan daha düşük olan 27 yoksul ekonomiyi kapsamaktadır.

Düşük Orta Gelirli Ülkeler: Kişi başına geliri 1 046 \$ ile 4 095 \$ arasında olan 55 yoksul ekonomiyi kapsamaktadır.

Kaynak: World Bank (2021), World Development Indicators, Web: <https://data.worldbank.org/indicator/>

Çocuk yoksulluğunu tespit etmek için çeşitli ölçütler belirlemeye yönelik araştırmalar yapılmıştır. Çocuk yoksulluğunu tespit etmeye yönelik yapılan bir araştırmada (Gordon ve diğerleri, 2003) çocuk yoksulluğuna neden olan mahrumiyetler 7 başlık altında belirlenmiştir. Bunlar; şiddetli gıda yoksunluğu, şiddetli su yoksunluğu, şiddetli taharet (sanitasyon) mahrumiyeti, şiddetli sağlık hizmetlerine ulaşmada mahrumiyet, şiddetli eğitim mahrumiyeti, şiddetli barınma mahrumiyeti ve şiddetli enformasyon olanaklarına ulaşma hakkındaki mahrumiyet olarak sayılmaktadır. Dünyada şiddetli yoksulluk yaşayan çocukların %56'sının ifade edilen şiddetli yoksullukların bir tanesi veya daha fazlasından mahrum olduğu görülmektedir. Bu oranın Sahara Altı Afrika ve Güney Asya'da sırayla %83 ve %82 düzeyine kadar yükseldiği görülmektedir. Dünya bankasının resmi olarak kullandığı verilerden Global Monitoring Database (GMD) 2017 yılında 149 ülkenin hane halkların verilerinden (Silwal ve diğerleri, 2020) hareketle yoksulluk verileri elde edilmiştir. İfade edilen bu verilere göre, yoksulluk sınırı 1,90 \$ alındığında bu ülkelerin hanehalklarının %7,9'u yoksulluk sınırının altında yer alırken, çocukların ise %17,5'inin yoksulluk sınırının altında olduğu görülmektedir. Fark edileceği üzere çocukların yoksulluk oranının hanehalklarının yoksulluk düzeyinin iki katından daha fazla olduğu görülmektedir. GMD'nin 2013 verisine göre çocukların yoksulluk oranı %19,5 (Unicef, 2016) ile kıyaslandığında 2017 yılında %2'lik bir azalmaya rağmen halen çocuk yoksulluğunun yüksek düzeyde olduğu görülmektedir. Tablo 2 incelendiğinde fark edileceği üzere, verinin derlendiği 149 ülkedeki nüfusun 31,1 çocuk olmasına rağmen, bu ülkelerin yoksullarının yarısından fazlasını (%50,1) yoksul çocuklar oluşturmaktadır. Yoksulluk sınırı 1,90 \$'dan 3,20 \$ olarak dikkate alındığında çocuk yoksulların sayısı hızla 355,5 milyondan 840,8 milyon düzeyine yükselmektedir. Çocuk yoksulluğu %17,2 düzeyinden %41,5 düzeyine hızla yükselmektedir. Fark edileceği üzere bu veriler aslında yoksulluk sınırı olan 1,90 \$'ın etrafında oldukça geniş bir dünya nüfusunun bulunduğunu ifade etmektedir.

Yoksulluk sınırı 1,90 \$ alınarak dünyadaki çocuk yoksulluğun farklı niteliklerini dikkate alan yapılarına bakılabilir. Dünyada yoksul çocukların % 82,4'ü kırsal bölgelerde bulunmaktadır. Yoksul çocuklarının hanehalkının geçim kaynağı olan sektör itibarıyla bakıldığında ise yoksul çocukların %71,3'ünün hanelerinin tarım sektöründe bulunduğu görülmektedir. Çocuk yoksulluğunun yüksek olduğu yerlerin başında dünyadaki çatışma bölgeleri bulunmaktadır. Dünyanın çatışma bölgelerindeki nüfus %10,1 olmasına karşın, bu bölgelerdeki yoksul çocukların oranı ise bu oranın iki katından fazla (%23,9) düzeyindedir. Savaş ve çatışmaların en fazla mağdur ettiği kesimin çocuklar olduğunu bu veri açık şekilde ortaya koymaktadır (Silwal, A. Rudra ve diğerleri 2020: 6-8).

Tablo 2: Dünyada Çocuk Yoksulluğunun Miktarı ve Oranı, 2017

| | Yoksulların Miktarı (Milyon) | Yoksulluk Oranı (%) | Yoksulların İçindeki Dağılımı (%) | Nüfusun Dağılımı Oranı (%) |
|--|---------------------------------|------------------------|--------------------------------------|-------------------------------|
| Kişi Başına Günlük Gelir 1.90\$ ve Daha Düşük Yoksulluk Sınırına Göre | | | | |
| Çocuk 0-17 | 355.5 | 17,5 | 50,1 | 31,1 |
| 0-4 Yaş | 107.0 | 19,7 | 15,1 | 8,3 |

| | | | | |
|--|---------------|-------------|-------------|-------------|
| 5-9 Yaş | 113,2 | 19,2 | 15,9 | 9,1 |
| 10-14 Yaş | 93,8 | 16,5 | 13,2 | 8,8 |
| 15-17 Yaş | 41,6 | 12,9 | 5,9 | 5,0 |
| 18 ve Üzeri | 354,1 | 7,9 | 49,9 | 68,9 |
| Toplam | 709,6 | 10,9 | 100,0 | 100,0 |
| Kişi Başına Günlük Gelir 3.20\$ ve Daha Düşük Yoksulluk Sınırına Göre | | | | |
| Çocuk 0-17 | 840,8 | 41,5 | 44,3 | 31,1 |
| 0-4 Yaş | 242,2 | 44,7 | 12,8 | 8,3 |
| 5-9 Yaş | 260,7 | 44,1 | 13,7 | 9,1 |
| 10-14 Yaş | 227,7 | 39,9 | 12,0 | 8,8 |
| 15-17 Yaş | 110,2 | 34,1 | 5,8 | 5,0 |
| 18 ve Üzeri | 1056,1 | 23,5 | 55,7 | 68,9 |
| Toplam | 1896,9 | 29,1 | 100,0 | 100,0 |

Kaynak: Silwal, A. Rudra ve diğerleri (2020),

Dünyada yoksul çocukların dağılımına bakıldığında aslında çocuk yoksulluğunun daha yoğun olduğu iki bölge dikkat çekmektedir. Dünyadaki yoksul çocukların %65,8'si Sahara Altı Afrika ülkelerinde ve %18,1'lik kısmı ise Güney Asya ülkelerinde yer almaktadır. Tablo 3 incelendiğinde fark edileceği üzere, düşük gelirli ülkelerde çocuk yoksulluğu %48 olmasına karşın, dünyada yoksul çocukların 183,5 milyonu, bir başka ifade ile dünyadaki yoksul çocukların yarısından fazlası (%51,6) Düşük Orta Gelirli ülkelerde yer almaktadır. Yoksulluk sınırı 1,90 \$ olduğunda çocuk yoksulluğu yüksek ve yüksek orta gelir kategorisindeki ülkelerde çocuk yoksulluğu düşük gibi görünmesine karşın ulusal yoksulluk sınırını esas alan ölçümde durum farklılık arz etmektedir. Nitekim OECD üyesi ülkelerde ulusal yoksulluk sınırı dikkate alınarak yapılan hesaplamada OECD üyesi ülkelerde çocuk yoksulluk oranının %13,1 düzeyinde olduğu görülmektedir. Bu ülkelerden bazılarında çocuk yoksulluk oranı %20'ler (Şili, Türkiye ve İspanya gibi) düzeyinde iken, bazılarında ise %3-4 (Danimarka ve Finlandiya gibi) düzeyindedir (OECD, 2019). OECD ülkelerinde başta ailenin parçalanması ve yalnız eşlerin sahip olduğu çocukların önemli düzeyde çocuk yoksulluğu riskine maruz kaldıkları bilinmektedir. Sadece ülkenin ekonomik gelişmişlik düzeyi veya kişi başına gelir düzeyinin düzeyi, çocuk yoksulluğu düzeyini belirlemek için yeterli olmamaktadır. Çok çocuklu ailelerin, göç eden ailelerin, düzenli geliri olmayan ailelerin, tek ebeveynli ailelerin çocuklarının yoksulluk riskinin diğerlerine kıyasla daha yüksek olduğu ifade edilmektedir (Durgun, 2011: 147). Ailenin dağılması ve yeni aile biçimlerinin de çocuk yoksulluğunun büyümesinde etkili bir faktör olduğu gözlemlenmektedir. Dolayısıyla dünyada çocuk yoksulluğunun hanehalkı yoksulluğu ile çok yakın bir ilişkisi bulunmaktadır. Ancak çocuk yoksulluğunun hanehalkı yoksulluğundan çok daha fazla bir sorun teşkil ettiği ve yoksulluğun bu hanelerde gelecekte de devam etmemesi için sosyal politika seçenekleri ile bu yoksul çocukların korunması ve desteklenmesine yönelik çok boyutlu politikalara ihtiyaç olduğu açıktır.

Tablo 3: Dünyada Çocuk Yoksulluğunun Ülkelerin Ekonomik Gelişmişlik Düzeyine Göre Dağılımı, 2017

| | Yoksulların Miktarı (Milyon) | Yoksulluk Oranı (%) | Yoksulların İçindeki Dağılım (%) | Nüfusun Dağılım Oranı (%) |
|--|---------------------------------|------------------------|-------------------------------------|------------------------------|
| Kişi Başına Günlük Gelir 1.90\$ ve Daha Düşük Yoksulluk Sınırına Göre | | | | |
| Düşük Gelirli Ülkeler | 137,8 | 48,0 | 38,8 | 14,2 |
| Düşük Orta Gelirli Ülkeler | 183,5 | 17,7 | 51,6 | 51,3 |
| Yüksek Orta Gelirli Ülkeler | 33,6 | 5,5 | 9,4 | 30,3 |
| Yüksek Gelirli Ülkeler | 0,7 | 0,8 | 0,2 | 4,2 |

Kaynak: Silwal, A. Rudra ve diğerleri (2020),

Çocuk yoksulluğu sorunu sadece az gelişmiş veya gelişmekte olan ülkelerin sorunu değildir. Gelişmiş ülkelerde de çocuk yoksulluğu önemli bir sorun ve bu sorunun hafifletilmesine yönelik ciddi önlemlere başvurulmaktadır. Özellikle az gelişmiş ülkelerde nüfusun genç olduğu dikkate alındığında çocuk yoksulluğunun yüksek olmasının o toplumun geleceğinin de riske edilmesine neden olacak bir gelişmeye yol açmaktadır. Birleşmiş milletlerin, sürdürülebilir kalkınma programı kapsamında 40'dan fazla az gelişmiş ülkede, 0-17 yaş aralığında olan çocukların toplam nüfusa oranının %40 ile %50 arasında olduğu görülmektedir (UN, 2021). Bu ülkelerde çocuk yoksulluğunu azaltmanın bu ülkelerin geleceği üzerindeki etkisinin çok daha önemli olduğu açıktır. Çocuk yoksulluğu ile gerektiği düzeyde mücadele edilmez ise bu günün yoksul çocuklarının gelecek nesillere aktarılan bir yoksulluğun devam etmesine neden olacaktır. Çocuk yoksulluğunun neden olduğu insani gelişim

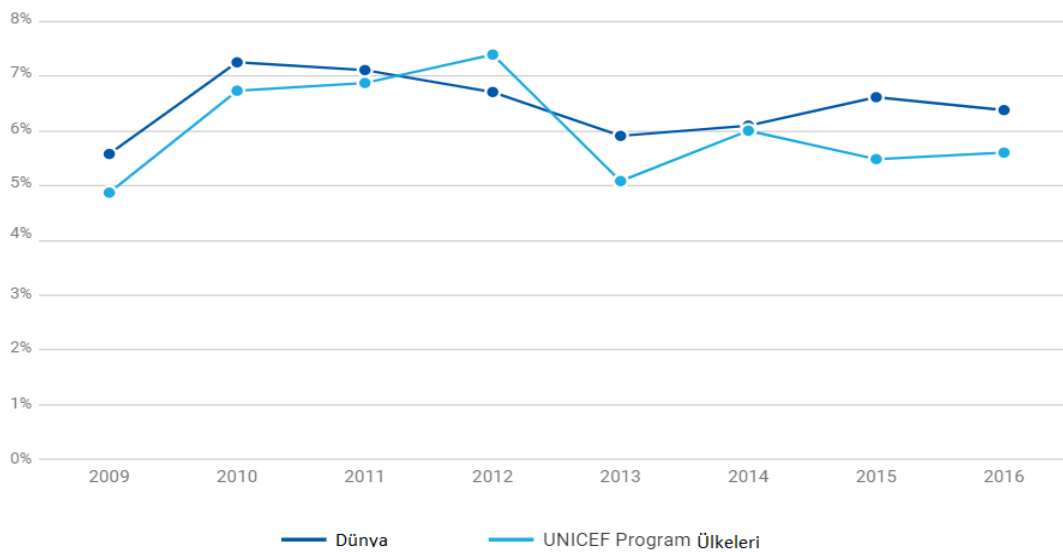
bariyerleri/engelleri nedeni ile ülkenin beşeri sermaye stokunun düşük kalmasına ve ekonomik kalkınmasının yavaş gerçekleşmesine yol açmaktadır.

Son birkaç yüzyılda endüstri devriminin getirdiği olanakların etkisi ile insanlık önemli gelişmeler kat etti. Bütün bu kat edilen refah artışına rağmen halen dünyada kişi başına bir günlük geliri 1,9 \$ ve altında olan 700 milyon insan olduğu görülmektedir. İfade edilen yoksulların 356 milyonunu olağan dışı bir yoksulluk sorunu yaşayan çocuklar oluşturmaktadır. Yaklaşık 1 milyar çocuğun eğitim, sağlık, barınma, temiz su ve temel beslenme olanaklarına yeterli düzeyde sahip olmayacak çok boyutlu yoksulluk sorununa maruz kaldığı ifade edilmektedir. UNICEF (2020B) eğitim, sağlık, barınma, beslenme, sıhhi temizlik ve su gibi olanakların yetersizliğine bağlı olan çocuk yoksulluğunun düzeyini, yaygınlığını ve şiddetini tahmin etmektedir. Dünyada çocuk yoksulluğu ile ilgili bilgiler yaklaşık 80 ülkenin verilerinden sağlanmaktadır. Gelişmekte olan ülkelerdeki çocukların %45'i ifade edilen olanaklardan en az bir tanesinden mahrum durumdadır. Pandeminin neden olduğu olağan dışı gelişmeler sonucu gelişmekte olan ülkelerde ifade edilen çocuk yoksulluğunu daha da olumsuz etkileyecek gelişmelere neden olduğu görülmektedir.

Dünya genelinde bu yoksul çocukların varlıklı yaşlılarına göre, çocuk yaşta ölme oranının iki kat yüksek bir olasılık olduğu görülmektedir. UNICEF, 2014 yılından bu yana küresel çocuk yoksulluğuna yönelik farkındalığı artırmak için faaliyetler yürütmektedir. 2030 sürdürülebilir kalkınma hedefleri kapsamında dünyada çocuk yoksulluğuna son vermeye yönelik ülke ve küresel düzeyde çalışmalarda bulunulduğu ifade edilmektedir (Unicef, 2021A). Dünyada yoksulluğun yoğunlaştığı özellikle güney yarım küredeki yoksulluk yapısının nesiller boyunca yüksek düzeyi devam etmektedir. Yoksul ailelerin yeterli beslenme ve eğitim olanaklarından yararlanamayan çocuklarının da yoksulluk riski ile karşı karşıya kaldığı bir durum devam etmektedir. Özellikle bu yoksulluğun bir de babanın çeşitli nedenlerle kaybedilmesi halinde, anne ve çocuklarının yoksulluk sorunu daha dramatik bir yapı arz edecek duruma dönüşmektedir.

Yukarıda ifade edilen çocuk yoksulluğuna eşlik eden, hatta neden olan önemli sorunlardan biri de dünya çocuklarının üçte ikisini yoksulluktan ve ayrımcılıktan koruyacak bir sosyal koruma güvencesinden mahrum olmalarıdır. Sağlık sigortası, eğitim destekleri ve nakit desteğini kapsayan sosyal koruma programları ile iyi beslenme, sağlık hizmeti ve eğitim olanakları ile çocuklar yoksulluktan korunmaktadırlar. Sosyal koruma programlarından yeterince yararlanmayan bir çocuk, eğitim, sağlık, beklenme ve diğer imkanlardan/fırsatlardan yararlanmadığında yaşamı boyunca yoksulluk riskine muhataptır. Sosyal güvenceden mahrum olan bu çocuklar için ekonomik olarak zor bir yaşama mahkum olmanın dışında aynı zamanda sosyal dışlanma sorunu kendini göstermektedir. Ailelere sağlanacak sosyal yardım ile çocukların sadece içinde bulunduğu ana yönelik değil, çocukların geleceklerine yönelik önemli fırsatlara ulaşmalarını temin edecek seçeneklere yöneleceklerdir. UNICEF dünyada sosyal koruma kapsamında çeşitli yöntemlerle programlar uyguladığını paylaşmaktadır (UNICEF, 2021B).

Grafik 1: Dünya Ülkelerinde Kamunun Eğitim ve Sağlık Harcamalarının Kişi Başına Gelirine Oranı (%)



Kaynak: Unicef, 2021; <https://www.unicef.org/social-policy/public-finance>

Kamunun çocuklara yönelik yaptığı yatırımların toplumuna veya ülkesine yönelik yapılan akıllı yatırımlar olduğunu gösterecek küresel çok kanıt bulunmaktadır. Çocuklara yatırım yapıldığında, sağlıklı bir toplum

oluşmakta, insanların gelir düzeyi yükselmekte, ekonomiler büyümekte ve toplumun çok daha uyumlu hale geldiği söylenebilir. İfade edilen bütün bu faydalara rağmen grafik 1’de görüldüğü gibi halen sağlık ve eğitim üzerine yapılan kamu harcama düzeyinin OECD ülkelerinin ortalamasının dünya ortalamasının 3 katından fazla olduğu dikkate alındığında (OECD, 2021) düşük olduğu anlaşılabacaktır. Kamu finansman sorunun büyüdüğü ekonomilerde bu sorun çok daha vahim manzaralar arz edecek yapıya dönüşmektedir. Eğitim ve sağlık giderleri için ayrılacak kaynakların düşmesine; doğal olarak eğitimin kalitesine ve sağlık hizmetlerine niteliğinin ve ulaşılabilirliğinin azalmasına neden olmaktadır. Örneğin bir çocuğun zamanında olması gereken bir aşıyı olmamasının onun gelecek yaşamında büyük sağlık risklerine maruz kalmasına yol açtığı bilinmektedir. Böyle bir gelişmenin çocuk, aile ve toplum için neden olacağı maliyet çok daha yüksek olacaktır.

III. Türkiye’de Çocuk Yoksulluğu

Öncelikle Türkiye’de çocuk yoksulluğunu hakkında yapılan literatürün dikkat çekilenler analiz edilecektir. Türkiye’de çocuk yoksulluğu hakkında yapılmış çeşitli araştırmalar bulunmaktadır. Dayıoğlu (2007) tarafından Türkiye’nin Hanehalkı bütçe anketi veri setinden hareketle çocuk yoksulluğunun belirleyicileri tespit edilmek istenmiştir. Hanelerde çocuk yoksulluğunu belirleyen tüketim yoksulluğunun (kentte %22,4 ve kırdı %23,8), gelir yoksulluğundan (kentte %26,6 ve kırdı %28,5) daha düşük olduğu tespit edilmiştir. Hanelere başta akraba ve köylerinden gelen aynı tür tamamlayıcı ve telafi edici desteklerin bu farkın oluşmasında etkisi olduğu söylenebilir. Bu araştırmanın bulgularına göre hanede bağımlı sayısı arttıkça çocuk yoksulluğunun yükseldiği tespit edilmiştir. Hane reisinin çalışma durumu ve çalıştığı sektörün gelir yoksulluğunu belirlediği tespit edilmiştir. Kamuda çalışmak gibi düzenli geliri ve işi olan hanelerde çocuk yoksulluğunun daha düşük olduğu, Hanehalkı reisinin çalışma durumunun çocuk yoksulluğunu belirleyen önemli bir faktör olduğu ve hanede annenin çalışmasının çocuk yoksulluğunu azaltan rolünün olduğu tespit edilmiştir.

Eryurt ve Koç (2013) tarafından yapılan araştırma için 25 farklı veri kullanılarak analiz edilmiştir. 1965 yılından bu yana yapılan araştırmaya dayalı olan veri seti, 2008 yılına ait 9. Ulusal nüfus ve sağlık araştırması verisinden elde edilmiştir. Bu araştırmada çocuk yoksulluğunun çok boyutlu mahiyeti tespit edilmek istenmiştir. 4 farklı boyutu ile çocuk yoksulluğu tespit edilmek istenmiştir. Birincisi çocukların eğitim ve çalışma boyutu, ikincisi çocukların sağlık ve beslenme, üçüncüsü çocuk yoksulluğunun aileden kaynaklanan boyutu ve dördüncüsü ise içerinin çocuk yoksulluğuna olan etkilerinin boyutu ile ilgili olan yoksulluk göstergelerini kapsamaktadır. Bütün boyutları dikkate alınarak hesaplanan Türkiye’deki çocuk yoksulluğu %22,4 olarak tespit edilmektedir. Bölgesel olarak bakıldığında çok boyutlu çocuk yoksulluğun en yüksek olduğu bölge, %33,9 ile Doğu Anadolu iken, en düşük olduğu bölge ise %15,6 ile Doğu Marmara olduğu tespit edilmiştir.

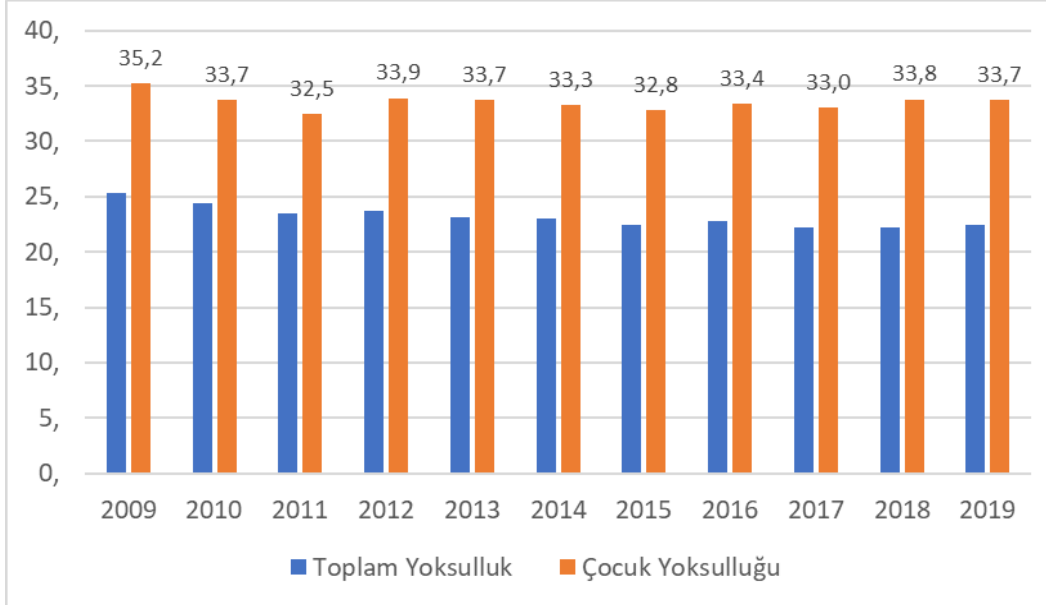
Çocuk yoksulluğunun çok boyutlu mahiyetini analiz etmeye yönelik yapılmış bir diğer araştırma (Limanlı, 2020), Türkiye’nin nüfus ve sağlık araştırmaları veri setinin 1993 ile 2013 arasındaki verisinden yararlanılarak tespit edilmiştir. 0-5 yaş aralığındaki çocukların yoksulluğunun tespit edildiği bu araştırmanın bulguları, 1993’den ilk beş yılında bir artış olmasına karşın sonrasında 2013 yılına gelirken çocuk yoksulluğunda bir azalma olduğu tespit edilmektedir. Araştırmada yoksulluk üç farklı boyutlu olarak tespit edilmiştir. I. Sağlık ve beslenme (5 adet gösterge ile), II. Hane ve çevre koşulları (5 adet gösterge ile) ve III. Gelir (servet düzeyi ile) tespit edilmiştir. Çocukların anne ve babalarının eğitim düzeylerinde her bir yıllık artışın sırayla %3,3 ve %1,3 düzeyinde azaltıcı etkiye sahip olduğu tespit edilmektedir. Sağlık ve beslenme ile hane ve çevre koşulları göstergelerinde bir iyileşme olması nedeni ile çocuk yoksulluğunu azaltan gelişmeye yol açtığı tespit edilmektedir. Gelir ve servet boyutunun çocuk yoksulluğunu belirleyen önemli bir değişken olduğu ortaya konulmaktadır.

Kent düzeyinde çocuk yoksulluğunu 20 çocuk ve 20 ebeveynle derinlemesine mülakat yöntemi ile 11-17 aralığındaki çocuklar üzerinde analiz edilmiştir (Kahraman ve Gül, 2015). Çocuk yoksulluğunun çocuk işçiliği, çocuk gelin, çocuk suçluluğu gibi boyutlarına dikkat çekilen bu araştırmada göçmen hanelerin ve çocuk yoksulluğunun beslenme, eğitim, günlük hayata ilişkin farklı göstergeler ile çok boyutlu mahiyeti analiz edilmiştir. Bu araştırmada şartlı nakit transferi desteği programının bu yoksul çocukların eğitim hayatlarındaki önemine dikkat çekilmektedir. Çocuk yoksulluğunun azaltılması için etkin sosyal politikaların ve kadınların eğitiminin önemine dikkat çekilmektedir.

Tekdemir ve Yılmaz (2020) tarafından çocuk yoksulluğunu Türkiye ile AB üyelerinin verileri ile karşılaştırmalı olarak analiz eden araştırmada, Türkiye’de hem genel yoksulluğun hem de çocuk yoksulluğun AB üyelerine kıyasla çok yüksek olduğu tespit edilmektedir. Bu araştırmada sosyal transfer sonrası genel ve çocuk yoksulluğunun Türkiye’de azalmadığı tespit edilen bir başka olgudur. Türkiye’de TÜİK 2018 yılı verilerine göre, medyan gelirin %60 altında geliri olan hanelerin %21,2 yoksul iken çocuk yoksulluğu ise %32,1 düzeyindedir. Türkiye’de önemli bir büyüklüğe ulaşan Suriyeli mülteci ailelerin %11,7’sinin aşırı yoksul ve %59,18’nin ise orta

düzye yoksul olduđu tespit edilmektedir (Unicef, 2019 :31) Eurostat (2021) veri tabanından elde edilen ařağıdaki grafikte görüleceđi üzere Türkiye’de çocuk yoksulluđunun ülkedeki toplam yoksulluk düzeyinin çok üzerinde olduđu görölmektedir. Türkiye’de 2009 yılından 2019’a hem genel yoksulluk hem de çocuk yoksulluđunda sınırlı düzeyde bir azalma olması rađmen halen çok yüksek olduđu görölmektedir. Nitekim 2019 yılı için Türkiye’de her üç çocuktan birinin yoksulluk sorununa muhatap olduđu görölmektedir.

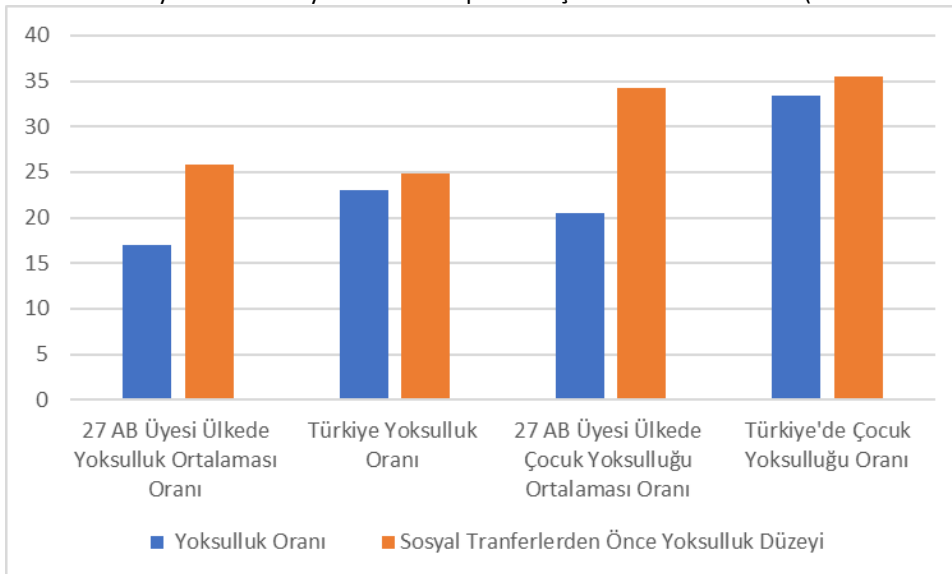
Grafik 2: Türkiye’de Toplam Yoksulluk ve Çocuk Yoksulluk Oranı (2009-2019)



Kaynak: Eurostat (2021), <https://ec.europa.eu/eurostat/data/database>

Türkiye’nin hem toplam hem de çocuk yoksulluđunun 2010 ile 2019 yılları ortalama verileri 27 AB üyesi ortalaması ile mukayese imkanı verecek řekilde hazırlanan Grafik 3’de görölmektedir. Genel yoksulluk oranı açısından bakıldığında Türkiye’nin AB ortalamasına kıyasla oldukça yüksek bir yoksulluk düzeyine sahip olduđu görölmektedir. Çocuk yoksulluđu açısından bakıldığında bu fark çok daha dramatik bir nitelik arz etmektedir. Türkiye’de çocuk yoksulluđunun %33,38 ile AB içinde en yüksek çocuk yoksulluk oranına sahip olduđu görölmektedir. Türkiye’nin AB üyelik sürecinde bu sorunun göz ardı edilmeyecek bir mahiyet arz ettiđi görölmektedir. Bu sorunun azaltılmasına yönelik alınması gereken politika seçeneklerinin geliştirilmesi önem arz etmektedir.

Grafik 3: Türkiye’de 27 AB Üyesi Ülkede Toplam ve Çocuk Yoksulluk Oranı (2010-2019 Ortalaması)



Kaynak: Eurostat (2021), <https://ec.europa.eu/eurostat/data/database>

Refah devletinin en önemli fonksiyonlarından biri olan toplumda sosyal adaleti düzeltmeye yönelik sosyal transfer politikalarıdır. Toplumda nesiller arası yoksulluđu önlemenin en etkili seçeneklerin biri, çocukların

temel sağlık hizmetlerinden ve eğitim hizmetlerinden yararlanarak geleceğe yönelik yüksek bir beşeri sermaye gücü sağlayarak yoksul hanelerin çocuklarının yoksulluktan kurtulmasını sağlamaktır. Aile ve çocuklara yönelik yapılan sosyal transfer ödemeleri ile bu riskin azaltılması amaçlanır. Grafik 3 görüleceği üzere, 27 AB üyesi ülkelerin hem genel yoksulluk oranı (yaklaşık % 9) hem de çocuk yoksulluk oranının (yaklaşık %14) sosyal transferler sonrası oldukça dikkate değer düzeyde azaldığı görülmektedir. Türkiye’de sosyal transferlerden sonra yoksulluk düzeyinin sınırlı düzeyde (ortalama %2 düzeyinde) bir azalma olduğu görülmektedir. Türkiye’de uygulanan sosyal transfer politikalarının yoksulluk sorunu azaltmada hem de çocuk yoksulluğunu azaltma açısından AB ile mukayese edildiğinde oldukça düşük etkinsiz bir politika bileşeni şeklinde uygulandığı söylenebilir.

IV. Sivil Toplum Örgütlerinin Yoksullukla Mücadeledeki Rolü

Sivil toplum ifadesi belki de tarihte en fazla mahiyeti tartışmalı bir seyir gösteren kavramlardan biridir. Sivil toplum kavramının tarihi geçmişi Eski Yunan’a kadar gitmektedir. Nitekim Aristo, köleciliğin var olduğu bir toplumda sivil toplumu ifadesini, köle sahiplerinin özgür ve eşit olduğu toplumu ifade etmek üzere kullanmıştır (Therborn, 1998: 67). Bu kavram, bazen toplumla eş anlamlı kullanılırken, bazen de devletin bir alt unsuru imiş gibi kullanılmaktadır. İskoç aydınlanmasının öncülerinden olan A. Ferguson ise sivil toplum kavramının gelişmekte olan kent yaşamı, “şehir adabı” ve medeni olma niteliğine ait mahiyetini öne çıkaran şekli ile kullanmıştır. Bu bağlamda bu kavramın, feodal düzene bir alternatif olarak endüstri devriminden sonra ortaya çıkan yeni sermayedar sınıfı ifade etmek üzere kullanılmıştır (Duman, 2004: 48). Ferguson, sivil toplumu şehir hayatının getirdiği hak ve yükümlülükleri, insan yaşamındaki “kaba” ilişki biçimlerini, “zarif” şekli ile medenileşen bir toplumu ifade etmek üzere “Sivil Toplum Üzerine Bir Deneme” başlıklı eserinde ele almıştır (Mardin,1991: 9-10). Sivil kelimesinin “civil” Latince ve Fransızca kökenine bakıldığında; vatandaşa ait olan, şehre ait olan, dini ve askeri olmayan, görgülü, kibar, medeni gibi anlamları olduğu görülmektedir (Çopur, 2009). Batı aydınlanmasının önemli aktörlerinden olan Hegel, sivil toplum ifadesini Ferguson’dan farklı olarak siyasal bir mahiyetten ziyade hukuksal bir niteliği ile sivil toplumu devletten bağımsız bir yapıyı kast etmek üzere kullanmıştır. G. White’nin tanımlamasına göre aile ile devlet arasında toplumsal yaşamdakiler sivil toplum olarak görülmektedir. Daha genel bir çerçeve olarak, devlet ile toplum arasında, bir ara kademede tanımlamak üzere sivil toplum kullanılmaktadır. Günümüzde sivil toplum, devletin görev ve ilgisi dışında kalan alanda toplumsal inisiyatifin ortaya çıkışı olarak görülmektedir. Bireylerin herhangi bir zorlamaya maruz kalmadan, kendi aralarında anlaşarak oluşturdukları ortak yaşama alanını ifade etmektedir. Sivil toplumun varlığını bulduğu zemin, devlet ile toplum arasındaki ilişkilerin hukuksal normlar ile düzenlenmesini işaret etmektedir (Çaha, 2003a: 24). Devlet ile sivil toplum arasındaki ilişki, biri diğerine yardım eden, aynı zamanda diğeri üzerinde kontrol fonksiyonu icra eden bir ilişki biçimini ifade etmektedir (Giddens, 2000:93). Gramsci sivil toplumu, devlet dışı alan olarak tanımlamakta ve dünyada en iyi gelişme gösterdiği yerlerin batı toplumları olduğunu, buna karşın doğu toplumlarında devlet dışı sivil toplumun ya olmadığını ya da belirsiz olduğunu ifade etmektedir (Doğan, 2002: 9-10). C. Taylor’a göre ise sivil toplum, devletin mekanizmasında olmayan, dernekler ve örgütlü topluluklar yolu ile kendini yapılandırabildiği ve eylemlerini koordine ettiği yapılarda kendini var eden oluşumlardır. Bu örgütlü yapıların kamu politikalarını etkileyebildiği veya belirleyebildiği nitelikleri ile kendilerini göstermektedirler. Bu çerçevede STK’ları hukuk devletinin güçlendiği zeminde en rahat şekilde gelişme göstermesinin mümkün olabileceği fark edilecektir. Sivil toplumun gelişebilmesinin ilk koşulu devletin toplum üzerindeki egemenliğinin belli ölçüde sınırlanması ile ilişkilidir. Sivil toplum ile devletin terazinin iki kefesini oluşturduğu ifade edilmektedir. Sivil toplum, devletin karşısında bir aktör olarak devletin yasal/meşru gücün dışına çıkması durumunda onu dengeleyecek örgütsel bir alan olarak görülmektedir (Erdoğan, 1998: 207; Çaha, 2003: 3; Fioramonti, 2005:68). STK’lar bireylerin, sosyal, siyasal ve ekonomik katılımlarına sağladıkları aracılıkları ile bireylerin kültürel gelişiminden, siyasal ve sosyal gelişimlerine önemli katkılar sağlamaktadır. Toplumdaki çok çeşitli konu/sorun halkın, sivil inisiyatifin almış olduğu aksiyon ile sorunların çözümüne katkı sağladıkları bilinmektedir. Vakıf, dernek ve benzeri çeşitli kurumlar ekseninde bireylerin bir araya gelerek herhangi bir konuda inisiyatif geliştirmesi tarihsel geçmişi gerilere gitmektedir.

Günümüzde ise sivil toplum ve politik toplum arasındaki ilişki bakımından 2 gelenekten söz edilmektedir. Bunlardan biri Amerika Birleşik Devletleri (ABD) ve İngiltere’de uygulanan Anglosakson modeli diğeri ise Fransız modelidir. Söz konusu iki sivil toplum modeli tarih, kültür, tecrübe ve gelenekten kaynaklı temel farklılıklar içermektedir. ABD ve İngiltere’de liberal gelenek sivil toplum ile politik toplum arasındaki ilişkiyi belirleyen en önemli belirleyicidir. Söz konusu bu ülkeler toplumsal ve tarihsel birikimlerini çağdaş kurumlarla sentezlemiş ve politik toplumun merkezîyetçiliğinden çok yerel toplulukların ve aristokratların uzlaşısıyla varılan geniş tabanlı sosyal dinamikler tarafından yönetilmiştir. Toplumsal ve tarihsel birikim ve tecrübeyi göz ardı ederek kurucu

akıl önderliğinde yeni bir toplum oluşturmayı amaçlayan Fransa'daki sivil toplum modeli ise, politik toplumu merkezi konumda görmekte ve toplumu hiyerarşik bir şekilde politik öngörülerle dönüştürmektedir. Fransız sivil toplum modeli Hegel, Hobbes ve Bodin gibi düşünürlerin düşünce geleneğine göre oluşmuş iken ABD ve İngiltere'de görülen sivil toplum modeli ise Ferguson, Smith ve Locke gibi birey eksenli düşünürlerin geleneğine göre oluşmuştur (Çaha, 2007:17-18).

Sivil toplum kurumlarını kast etmek üzere, kar gütmeyen kuruluşlar, devlet dışı kuruluşlar (Nongovernmental Organizasyon) tanımlamaları kullanılmaktadır. Tarihsel geçmişi İslam dininin erken dönemlerine kadar giden vakıf kurumu kar gütmeyen bir kuruluş olarak, toplumsal yaşamda sivil toplum kurumu olarak önemli roller üstlendikleri bilinmektedir. İslam dininin ilk ortaya çıktığı zamanlardan itibaren vakıf geleneği, zaman içinde Müslüman toplumlarda giderek yaygınlaşmıştır. Günümüzde toplumda kamu tarafından sunulan çok sayıda sosyal ve ekonomik sorumlulukların vakıflar tarafından karşılandığı bilinmektedir. Başta eğitim, sağlık, sosyal yardım, bayındırlık ve diğer çok sayıda sosyal hizmetler birer sivil toplum kurumu olan vakıflar tarafından gerçekleştirilmektedir. Nitekim Osmanlı toplumunda vakıfların son birkaç yüzyılda ekonomideki ortalama ağırlığının %16 düzeyinde olduğu görülmektedir. İfade edilen bu dönemde Osmanlı toplumundaki istihdamın %8,23'ünü vakıflar gerçekleştirmekteydi. Bu oranın günümüz Türkiye'sinde %0,76 olduğu dikkate alındığında, Osmanlılar döneminde STK'ların çok geniş bir sosyal ve ekonomik fonksiyon ile toplumda katkılarda bulunduğu görülmektedir (Sunar, 2003: 135).

Şentürk'e (2014) göre sosyal yardımlar STK'ların gündemini yoğun şekilde meşgul etmektedir. STK'lar yaşlılar, mülteciler, gençler, çocuklar, özürlüler ve savaş mağdurların gibi toplumun dezavantajlı kesimlerine yönelik nakdi ve aynı yardımlar yapmaktadır (Howell, 2001: 257). Ertem'e (2017) göre STK'ların sosyal yardım çalışmaları yalnızca nakdi ve aynı yardımla sınırlı değildir. STK'lar bunun yanında yaz kampı, gezi ve piknik gibi organizasyonlar da düzenlemektedir. Döş ve Kır (2013) ise çocuklara yönelik sosyal etkinliklerin onların duygu, düşünce ve davranış örüntülerinin gelişmesine ve zenginleşmesine neden olduğunu sosyal etkinlik çalışmaları ile kendisini tanıyan, kendisine güvenen, planlı çalışan, çevresini koruyan, zamanını etkin şekilde kullanan, farklı görüş, inanç, düşünce, anlayış ve kültürlerle saygılı aldığı sorumluluğu yerine getirebilen bireyler yetiştirilmesine katkı sağladığını belirtmektedir.

ABD ve AB ülkelerinde son yıllarda STK'ların toplam ekonomideki payının %10'lar düzeyine ulaştığı ve yine bu kurumlarda istihdam edilenlerin toplam istihdamdaki payının %3'ler düzeyine kadar yükseldiği dikkat çekmektedir. Bu kurumların özellikle sosyal yardım ve destek kapsamındaki rolleri ile toplumda yoksulluk başta olmak üzere ekonomilerde önemli roller üstlendikleri görülmektedir. Devletin baş etmekte yetersiz kaldığı alanlarda STK'larının aldıkları inisiyatifler ile çözüm üretecek katkılar sunması, refah devletinin krizi ekseninde devletin bu tür rol alışlarına yönelik alanını sınırlamasına karşın bu kurumların aktif roller icra ettikleri görülmektedir. Yoksul ekonomilerde özellikle devletlerin bu tür sosyal fonksiyonu yerine getirmekte yetersiz kaldığı ortamlarda İHH benzeri uluslararası yardım fonksiyonu ile dikkat çeken sivil toplum kurumlarının önemli roller icra ettiği görülmektedir. Bu makalede İHH'nın dünyanın çeşitli yoksul bölgelerinde yetimlerin korunması ve desteklenmesi kapsamında sosyal yardımda bulunmasına ait yapısı analiz edilecektir.

IV. I. Bir Sivil Toplum Kurumu Olarak İHH'nın Çocuk Yoksulluğu ile Mücadelesi

Faaliyetlerine 1992 yılında Bosna Savaşı'na kayıtsız kalmayan gönüllülerin insani yardım çalışmaları ile başlanmasına rağmen, vakıf olarak kurumsal niteliğine 1995 yılında kavuşan İHH İnsani Yardım Vakfı, İstanbul'da faaliyetlerine başlayan bir sivil toplum kurumudur. İHH kurumsal web sayfasında amacını; *"bölge, din, dil, ırk ve mezhep ayrımı yapmaksızın dünyanın herhangi bir yerinde sıkıntıya düşmüş, felakete uğramış, zulüm görmüş, aç ve açıkta kalmış; savaş, tabii afet gibi sebeplerle mağdur olmuş, yaralanmış, sakat kalmış; evsiz, yurtsuz, tüm insanlara insani yardım ulaştırmak ve bu insanların temel hak ve hürriyetlerinin ihlal edilmesini önlemek"* şeklinde ifade edilmektedir. İHH yardım faaliyetleri dünyanın 123 ülkesine ulaştırılmaktadır. Ancak öncelikli olarak yardımları ulaştırıldığı yerler, savaş ve savaşın etkisinin sürdüğü bölgeler, afet bölgeleri, yoksulluğun yüksek olduğu bölge ve ülkeler olarak ifade edilmektedir. İHH İnsani Yardım Vakfı, yeryüzünde adaletin ve iyiliğin hâkim olması için evrensel kardeşlik bilinciyle, nerede olursa olsun, muhtaç ve mazlum tüm insanlara ihtiyaç duydukları insani yardımı ulaştırarak onurlu bir yaşam sunmak olarak belirlediği misyon çerçevesinde, savaş ve doğal afetlerin sebep olduğu olumsuzlukların giderilerek bireylere ve toplumlara kendi ayakları üzerinde durabilmeleri için destek olmayı önceleyen, tüm dünyada yardımlaşma alanında öncülük ederek ülkeler ve kurumlar arasında iş birliğini geliştirip ortak bilinç oluşturmaya çabalayan bir teşkilat olarak kendini tanımlamıştır. Yardıma muhtaç duruma düşmüş toplumların birey ve kuruluşlarını güçlendirerek, kriz anında en az zarar için en hızlı ve etkin şekilde bölgeye ulaşarak, kalıcı projelerle, kalıcı

çözümler üreterek, yoksulluğun giderilmesine ve sosyal adaletin sağlanmasına katkı sağlamak gibi meselelerde inisiyatif olarak çalışmalarını sürdürmektedir.

Tablo 1: İHH Gelirleri ve Yardımlarının Dağılımı (2014-2020) (Milyon TL)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|--------|--------|--------|--------|--------|--------|---------|
| Amaç ve Hizmet Giderleri Toplamı | 364,72 | 373,14 | 452,30 | 555,54 | 564,65 | 621,34 | 828,87 |
| A- Eğitim Amaçlı Giderler | 9,79 | 13,70 | 20,84 | 37,75 | 37,91 | 39,81 | 46,70 |
| B- Sağlık Amaçlı Giderler | 17,54 | 9,38 | 20,46 | 30,37 | 36,85 | 51,12 | 37,74 |
| C- Sosyal Amaçlı Giderler | 331,16 | 340,73 | 402,60 | 477,47 | 467,63 | 510,25 | 722,96 |
| D- Kültür Amaçlı Giderler | 4,75 | 5,80 | 5,33 | 5,93 | 13,69 | 13,51 | 13,39 |
| E- Diğer Giderler | 1,48 | 3,53 | 3,07 | 4,02 | 8,57 | 6,65 | 8,07 |
| GENEL YÖNETİM GİDERLERİ (-) | 8,07 | 14,53 | 17,44 | 21,43 | 22,01 | 21,39 | 31,92 |
| DİĞER FAALİYETLERDEN ELDE EDİLEN GELİRLER (+) | 411,40 | 423,70 | 535,16 | 563,92 | 653,05 | 652,93 | 1039,83 |
| A- Kira Gelirleri | 0,26 | 0,68 | 0,62 | 0,66 | 0,95 | 1,22 | 1,15 |
| B- Diğer Gelirler | 0,77 | 1,36 | 4,05 | 2,27 | 15,49 | 4,91 | 4,97 |
| 1- Kanundan Doğan İndirimler | 0,74 | 0,97 | 1,23 | 1,49 | 2,58 | 4,35 | 2,99 |
| 2- Diğer Olağan Dışı Gelir ve Karlar | 0,03 | 0,39 | 2,82 | 0,78 | 12,90 | 0,56 | 1,97 |
| C- Finansal Gelirler | 2,87 | 10,14 | 7,52 | 7,27 | 15,99 | 22,97 | 48,49 |
| D- Bağış Gelirleri | 407,50 | 411,52 | 522,97 | 553,72 | 620,62 | 623,84 | 985,22 |
| 1- Şartsız Bağışlar | 305,22 | 332,70 | 400,99 | 435,27 | 517,39 | 491,11 | 683,92 |
| 2- Şartlı Nakdi Bağışlar (Kampanya Bağışları) | 2,79 | 4,86 | 9,55 | 0,01 | 15,13 | 18,02 | 22,67 |
| 3- Ayni Bağışlar | 99,49 | 73,96 | 112,43 | 118,44 | 88,10 | 114,70 | 278,63 |
| DÖNEM GELİR GİDER FARKI | 38,61 | 36,03 | 65,42 | -13,05 | 66,38 | 10,20 | 179,04 |

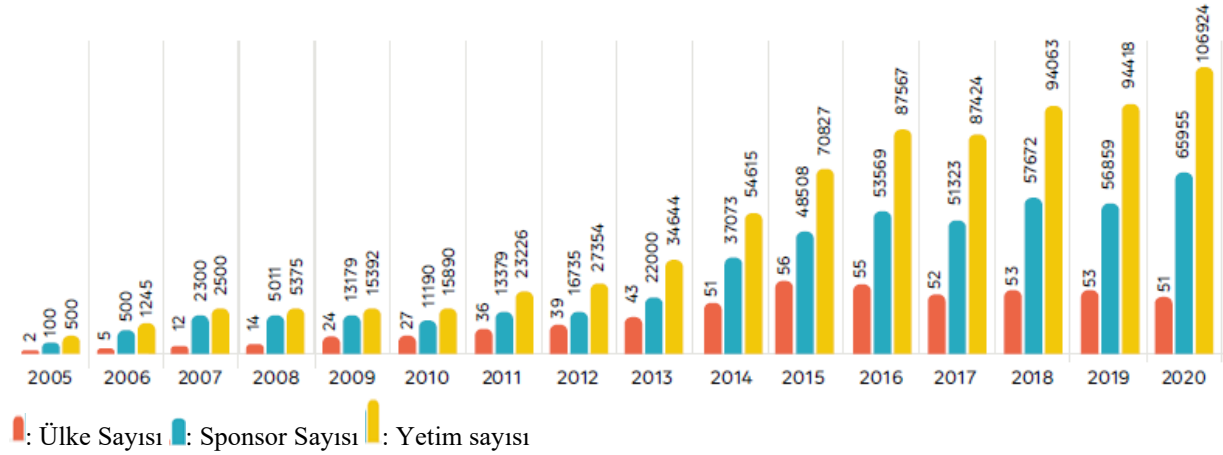
Kaynak: İHH (2021), Gelir Gider Tablosu, <https://www.ihh.org.tr/gelir-gider-tablosu?page=1>

Bu faaliyetler kapsamında pek çok boyutuyla insani yardım, insan hakları, insani diplomasi, acil yardım ve arama kurtarma ve gönüllü faaliyetleri gibi alanlarda çalışmalar ortaya konulmaktadır. Bu faaliyet alanlarının biri de yetimlere dönük çalışmaları kapsamaktadır. Kuruluşundan günümüze sürdürülen yetim çalışmalarına 2007 yılında başlattığı “Yetim Sponsorluk Destek Sistemi” ile yeni bir hareket kazandıran vakıf bu sistem sayesinde yetim çocuklara destek vermektedir. Bağışçılar tarafından her ay ödenen belirli miktarlardaki burslar ile yetim çocukların eğitim, sağlık, kıyafet ve gıda ihtiyaçları karşılanmaktadır. Aynı zamanda bu sponsorluk sistemi sayesinde Türkiye’deki okullarda cami ve gençlik merkezlerinde gönüllü destekçi bulunarak, bir yardımlaşma bilinci oluşturulmaktadır. İlave projelerle de güçlendirilmektedir. Yetimhanelerin en üst katında genelde yatakhane, alt kısmında eğitim sınıfları ve beslenmelerine ait donatılar bulunmaktadır. Yetimhaneler, çocuğun hem yaşamı için ihtiyaç duyduğu gereksinimler hem de eğitim ve sağlıklı insani gelişimi için gerekli olan donatılar ile hazırlanmaktadır. Bunun yanında vakfın 13 ülkede açmış olduğu 38 yetimhanesi ayrıca 1 eğitim merkezi ve 1 eğitim köyü bulunmaktadır. Yetimhanelerde misafir edilen çocukların hepsi eğitim mecburiyeti bulunan çocuklardır. Çocukların ahlaki ve manevi eğitimleri için farklı programlar hayata geçirilmektedir. Yetimhanede kalmanın bir ön koşulu olarak eğitim hayatına devam ediyor olmayı bir ilke olarak belirleyen vakıf, yetimhanelerde de destekleyici eğitimleri yetim çocukların hizmetine sunmaktadır. Bu çocuklara verilen eğitimler çocukların mesleki eğitimini ve üniversite eğitimini tamamlanıncaya kadar devam etmektedir. Bu desteklerin dışında üniversite eğitiminin gerektirmiş olduğu farklı sosyal olanaklar da sağlanmaktadır. Üniversite eğitime başlayanlar için yerleşkenin dışında yurt imkanı ve özel ev imkanı sağlanmaktadır. Böylece çocukların sosyal yaşamın içine karışmalarına da katkı sağlanmaktadır. Bu dönemde de çocuklara eğitim, sağlık, barınma ve kıyafet gibi destekler tam olarak devam ettirilerek yüksek öğretim teşvik edilerek desteklenmektedir.

İHH, yetim çocukların temel düzeydeki ihtiyaçlarını karşılayabilmek ve çocukların güven içerisinde yaşamalarını sağlayabilmek için başlattığı “Yetim Sponsorlu Sistemi” ile 50 ülkede ve Türkiye’de her ay düzenli olarak yetimlere destek sağlamaktadır. Hayırseverler tarafından desteklenen projeyle 2020 yılında 100.000 yetime ulaşılmıştır. Vakfın 2005-2020 yılları arasında yetim sponsorluk sistemi çalışmalarının seyri Grafik 4’te gösterilmektedir. 2021 yılında her yetim için aylık 150 TL yıllık 1800 TL ödemeyi kapsayan bir sponsorluk

uygulaması ile bağış kabul etmektedir (İHH, 2021). Bir yetimin aylık maliyeti olarak toplanan bu tutarın Türkiye için oldukça düşük olduğu düşünülebilir, ancak yoksul coğrafyaların ortalaması dikkate alındığında bu tutar, bir yetimin aylık giderlerini karşılamaktadır. 2020 yılı verisi ile yaklaşık 66 bin bağışçının yaklaşık 107 bin yetimi finanse edecek düzeye ulaşması, her bağışçının birden fazla yetime sponsorluk yaptığını ifade etmektedir. Hem ulaşılan yetim sayısı hem de sponsorluk faaliyetine katılan yardımseverlerin sayısı dikkate alındığında oldukça önemli büyüklüğe kavuştuğu görülmektedir.

Grafik 4: 2005-2020 Yılları Arasında Yetim Sponsorluk Sistemi Çalışmalarının Seyri



Grafik 4'te yer alan verilere bakıldığında İHH'nın 2005 yılından itibaren ulaştığı hem ülke, hem sponsor sayısı hem de yetim sayısında dikkate değer düzeyde bir artış trendine sahip olduğu görülmektedir. İHH tarafından desteklenen yaklaşık 107 bin yetim sayısı, dünyada devlet tarafından korunan benzer konumdaki çocuklarla kıyaslandığında küçümsenmeyecek bir büyüklüğü ifade etmektedir. İfade edilen verilen önemini anlamak için dünyada hem nüfus büyüklüğü hem de ekonomik büyüklük açısından ilk 20 ülke arasında olan Türkiye'de kamu tarafından yardım sağlanan çocuk sayısı İHH yardım sağladığı toplam rakkamın %20 düzeyinde kaldığı dikkate alındığında yardım sağlanan yetim sayısının oldukça dikkate değer bir sayı olduğu fark edilecektir¹. Sivil toplum kurumlarının sağladığı bu kapasitenin önemini fark etmek açısından oldukça önemlidir. Dünya'da sadece bir tane sivil toplum kuruluşunun sağladığı bu kapasite, benzer kurumsal gelişmeler ile küresel ve ulusal çocuk yoksulluğunu azaltmada ve beşeri sermaye gelişimine önemli katkılar sağlamak açısından dikkate değer bir kapasite sahip olduğu fark edilecektir. İslam dinini ve benzer şekilde insanların sosyal yardımlaşma duygularının güvenilir kurumlar ile önemli sorunların üstesinden gelmek için küçümsenmeyecek kapasiteler oluşturduğu fark edilecektir. Bu tür uygulamaların başarısında iki faktör önemli bir fonksiyon etkili olmaktadır. Gelişen teknolojik imkanlar, sponsor olunan yetim hakkında bilgilere daha hızlı ulaşılmasına, benzer şekilde yapılan ödemelerin denetlenmesine ilişkin olanakların teknolojik olarak daha kolay denetleme imkanı, güvenirliliğin artmasında etkili olmaktadır.

¹ Devlet tarafından Koruyucu aile olarak bakımı üstlenilen çocukları için çocuk başına aylık bakım ücretleri: 0-3 yaş için 923 TL, 4-5 yaş için 1384 TL, 6-14 yaş için 1477 TL, 15-18 yaş için 1569 TL ve 19 ve üzeri yaşta olup yüksek öğrenim görenler için 1661 TL ödeme yapılmaktadır. (Aile ve Sosyal Hizmetler Bakanlığı, Koruyucu Aile, 2021). Türkiye'de benzer bir hizmetin oldukça yüksek bir maliyetle karşılandığı fark edilecektir.

Grafik 5: Türkiye’de Yıllar İtibariyle Aile Yanında ve Kuluş Tarafından Bakımı Sağlanan Çocuk Sayısı



Kaynak: Aile ve Sosyal Hizmetler Bakanlığı Çocuk Hizmetleri Genel Müdürlüğü, <https://www.aile.gov.tr/chgm/istatistikler/>

İHH’nın Yetim sponsorluk sistemi çalışması yapılan ülke ve bölgelerle desteklenen yetim sayısına ilişkin veriler ise Tablo 2’de incelendiğinde ilk sıralarda savaş veya iç çatışmanın olduğu Suriye ve Filistin gibi ülkeler yer almaktadır. Daha önce ifade edildiği üzere, savaş ve çatışmaların olduğu coğrafyalarda çocukların yaşamsal ve gelişim risk düzeyi yetişkinlere kıyasla çok daha fazla önem arz edecek mahiyeti nedeni ile İHH bu bölgelerde yetim çalışmasına öncelik verdiği bilinmektedir. İslam dinin yetimlerin korunması ve desteklenmesi hakkında hem ayet hem de Hz. Peygamber efendimizin hadislerinde vurgulanmaktadır (İHH, 2021B). Müslümanların manevi ve insani sorumluluklarının bir gereği olarak bu hizmetlere yönelik büyük bir ilgi gösterdiği görülmektedir. Bu faaliyetin yoksulluğun azaltılmasında hem de ülkenin beşeri sermaye düzeyinin yükseltilmesinde önemli bir rolünün olduğu fark edilmektedir. Aynı zamanda bu çabanın uzun vadede ülkeler arasında ve insanlar arasında sosyal ağların gelişmesine ve sosyal huzurun büyümesine büyük katkıları olacağı aşikardır. Son yıllarda artan gelir eşitsizliği yoksullar ile zenginler arasındaki sosyal irtibatları zayıflatırken, artan göç dalgaları ile yoksullar ile zenginler arasındaki gerilimin büyüdüğü görülmektedir.

Tablo 2: Yetim Sponsorluk Sistemi Çalışması Yapılan Ülke ve Bölgelerle Desteklenen Yetim Sayısına İlişkin Veriler, 2021

| Ülke | Yetim Sayısı | Ülke | Yetim Sayısı | Ülke | Yetim Sayısı | Ülke | Yetim Sayısı |
|------------|--------------|-------------------|--------------|-----------------|--------------|------------|--------------|
| Suriye | 16591 | Sri Lanka | 2056 | Sierra Leone | 631 | Mali | 203 |
| Filistin | 15391 | Bosna Hersek | 1867 | Tayland /Patani | 509 | Ruanda | 195 |
| Türkiye | 14851 | Moritanya | 1384 | Nijer | 481 | Zimbabve | 149 |
| Etiyopya | 6253 | Filipinler / Moro | 1311 | Gana | 467 | Karadag | 145 |
| Yemen | 6179 | Eritre | 1248 | Azerbaycan | 401 | Çeçenistan | 119 |
| Sudan | 5399 | Tunus | 1185 | Burkina Faso | 398 | Benin | 106 |
| Somali | 5007 | Banglades | 1139 | Kuzey Makedonya | 398 | Nepal | 103 |
| Arnavutluk | 3004 | Lübnan | 1126 | Myanmar | 374 | Kesmir | 92 |
| Pakistan | 2767 | Tanzanya | 987 | Endonezya | 336 | Haiti | 65 |
| Afganistan | 2675 | Kenya | 982 | Kosova | 274 | Kırım | 64 |
| Irak | 2526 | İran | 964 | Gürcistan | 248 | Libya | 50 |
| Mısır | 2251 | Kırgızistan | 734 | Sırbistan | 242 | Doğu | 17 |

| | | | | | | |
|-----------|------|--------|-----|--------|-----|-----------|
| Hindistan | 2071 | Arakan | 669 | Uganda | 240 | Türkistan |
|-----------|------|--------|-----|--------|-----|-----------|

Kaynak: Yetim katalog 2020, <https://www.ihh.org.tr/public/publish/0/147/yetim-katalog-2020---tr-web.pdf> (Erişim Tarihi: 07.08.2021).

Vakfın Yetim Sponsorluk Sistemi çalışması yaptığı ülke ve bölgelerde dikkatle incelendiğinde ülkelerin ortak özellikleri, savaş, çatımlar, gelir eşitsizliğinin ve yoksulluğun yüksek olduğu ülkeler veya bölgeler olduğu dikkat çekmektedir. Bu tür hizmetler ile ifade edilen sorunların bir parça azaltılmasına bir sivil toplum kurumu ne ölçüde etkide bulunacak ise üzerine düşen sorumluluğu bir fırsat olarak bağışçıları vesilesi ile ifa etme yükümlüğünü yerine getirmektedir.

IV.II. Yöntem

İHH'nın yetim çalışmalarında faydalanan yetimlerle derinlemesine yönelik bir araştırma yapılmıştır. Bu araştırma hem veri toplama süreci açısından hem de veri analizi açısından nitel bir desene göre yapılmıştır. Bu bağlamda nitel analiz teknikleri uygulanmıştır. Nitel araştırmalar sosyoloji, psikoloji, ekonomi, eğitim gibi sosyal bilimlerin farklı alanlarında yürütülen araştırmalarda sıkça kullanılmaktadır (Arıkan, 2013: 21). Araştırma nitel araştırma tekniklerinden olgubilim (fenomenoloji) araştırması olarak desenlenmiştir. Fenomenoloji araştırma konusunun kendi bağlamında derinlemesine bir şekilde daha iyi anlaşılmasını sağlayan bir araştırma desendir (Yıldırım ve Şimşek, 2008). Araştırmanın verileri yarı yapılandırılmış görüşme formu ile elde edilmiştir. Katılımcılara yöneltilen görüşme soruları araştırmacı tarafından araştırma probleminin çözümünü destekleyecek nitelikte ilgili literatürden faydalanılarak hazırlanmıştır. Görüşme sorularının geliştirme ve katılımcılara uygulanma aşamasında soruların açık ve anlaşılır olmasına özen gösterilmiştir. Elde edilen verilerin yorumlanmasında ise betimsel analiz tekniği kullanılmıştır. Betimsel analizde katılımcıların görüşleri ayrı ayrı değerlendirilmekte gerekli kodlamalar yapılmakta ve daha sonra katılımcı görüşleri derinlemesine incelenecek ve betimlenmektedir. Bunun yanında katılımcıların sıkça tekrar ettikleri görüşler ve çarpıcı ifadeler ise doğrudan alıntılarla örneklenmektedir. Ayrıca katılımcıların gizliliğini sağlamak amacıyla katılımcı sayısı kadar K1, K2 kodları kullanılmıştır.

Araştırmanın katılımcıları İHH İnsani Yardım Vakfı'nın yetim çocuklara yönelik hizmetlerinden faydalanan ve farklı nedenlerden dolayı yetim durumuna düşmüş 32 yetim çocuktan oluşmaktadır. Katılımcıların demografik dağılımları Tablo 3'te gösterilmektedir.

Tablo 3: Katılımcıların Demografik Dağılımları

| | | |
|--------------------|--------------|----|
| Cinsiyet | Kadın | 21 |
| | Erkek | 11 |
| Medeni durum | Evli | 2 |
| | Bekâr | 30 |
| Eğitim Durumu | Lise | 3 |
| | Ön lisans | 1 |
| | Lisans | 28 |
| Meslek | Öğrenci | 29 |
| | Aşçı | 1 |
| | Balıkçı | 1 |
| | İşçi | 1 |
| Aylık gelir | 0-57 \$ | 19 |
| | 58-96 \$ | 9 |
| | 97-164 \$ | 3 |
| | 165 \$ üzeri | 1 |
| Kaybedilen ebeveyn | Anne | - |
| | Baba | 28 |
| | İkisi | 4 |

Katılımcıların demografik dağılımlarına bakıldığında %66'sının (21) kadınlardan % 34'ünün (11) erkeklerden oluştuğu, büyük çoğunluğunun (%94) bekarlardan oluştuğu görülmektedir. Evli olanlar ise katılımcıların %6'sını oluşturduğu görülmektedir. Ayrıca katılımcıların 28'i lisans, 3'ü lise ve 1'i ise ön lisans düzeyinde eğitim görmektedir. Diğer taraftan katılımcıların 29'u öğrenci, 1'i aşçı, 1'i balıkçı, 1'i ise işçidir. Bunun yanında katılımcıların 19'u 0-57 \$ arası aylık gelire sahip iken 9'u 58-96 \$, 98-164 \$, 1'i ise 165 \$ ve üstü aylık gelire sahiptir. Diğer taraftan katılımcıların 28'i yalnızca babasını kaybetmiş iken 4'ü hem annesini hem de babasını kaybetmiştir.

IV.III. Bulgular

Çalışmanın bu başlığında İHH İnsani Yardım Vakfı'nın yetimlere yönelik faaliyetlerinin yetim çocukların yoksulluğunun azaltılması, beşeri sermaye gelişimi üzerindeki rolü ve başarı düzeyi üzerindeki etkisi yapılan görüşmeler ile analiz edilmektedir. Yetimlere sağlanan olanakların onların araştırmaya katılan katılımcılar üzerindeki ekonomik, sosyal ve insani gelişimleri üzerindeki etkileri araştırılmaktadır.

Katılımcıların Kendilerine Sağlanan Sosyal Olanaklar Hakkındaki Görüşleri

Bir sosyal politika alanı olan sosyal yardım alt gelir grubundaki kişilere yönelik nakdi ve ayni yardımları kapsamaktadır. Sosyal yardım yapan kuruluşlardan biri olan STK'ler de yaşlılar, mültecileri, gençleri, çocukları, özürlüleri ve savaş mağdurlarına yönelik nakdi ve ayni yardım, istihdama yönelik yardım ve kalkınmaya yönelik yardımlar yapmaktadır. Araştırma kapsamında katılımcılara İHH insani yardım vakfı tarafından kendilerine sağlanan sosyal olanaklar hakkındaki görüşleri sorulmuştur. Bu konudaki katılımcı görüşleri incelendiğinde bazı katılımcıların kendilerine sunulan sosyal etkinliklere vurgu yaptıkları görülmektedir. Çocuklar İHH insani yardım vakfı tarafından sinema, piknik, kahvaltı ve çeşitli spor organizasyonları düzenlendiğini belirtmektedirler. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir:

- *“...sinema organizasyonları, piknikler doğa kampları gibi hizmetler sağladı.” (K2)*
- *“Farklı etkinlikler, geziler, seminerler, kursları vb . Bundan dolayı yeni şeyler öğrendim ve dünyanın her yerinden arkadaş buldum.” (K7)*
- *“Ben kabildeki ihh yetimhanesinde yerleştikten sonra orada bize her türlü sosyal hizmetleri karşılıyorlardı. Pek çok ihtiyacımız karşılanıyordu. Tennis, paintbol, bilgisayar oyunları ve saha oyunları gibi birçok sosyal hizmetler hizmetimizde bulunmaktaydı.” (K14)*

Öte yandan bazı katılımcılar ise İHH insani yardım vakfı tarafından kendilerine sunulan nakdi ve ayni yardımlara vurgu yapmaktadırlar. Katılımcılar İHH insani yardım vakfı tarafından burs, ramazan kolisi, bayramlık kıyafet ve harçlık gibi destekler aldıklarını belirtmektedirler. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir:

- *“Ramazan Gıda Kolisi - Nakdi Destek – Bayramlık...” (K1)*
- *“...harçlar, yurt, burs,” (K5)*
- *“Yetimhanede ihh bize okul ve İslami eğitim, para, yemek. , yurt sağlandı.” (K6)*
- *“İHH bize aylık sponsurluk desteği veriyordu ve daha sonra yetimhaneye getirdiler o destekten faydalandık.” (K13)*

Katılımcılar İHH insani yardım vakfı tarafından kendilerine sağlanan sosyal olanakların yaratıcı fikir geliştirme konusunda kendilerini olumlu etkilediğini belirtmektedirler. Katılımcılar özellikle sosyal etkinlikler sayesinde yeni ve farklı yerler tanıdıklarını bu sayede farklı deneyimler yaşadıklarını ve bu durumun yeteneklerini keşfetmelerine ve kariyer planlaması yapmalarına olumlu yönde katkı sunduğunu vurgulamaktadırlar. Bu durum katılımcıların aşağıdaki görüşleri ile açığa çıkmaktadır:

- *“...yaşama dair tecrübelerim arttı.” (K2)*
- *“Yeteneklerimi genişletmeme ve yararlı ve profesyonel olduğum yeteneklerimi desteklememe olanak tanıdığını düşünüyorum.” (K4)*

- “Düşünce yönden fikrim olumlu yönden değişmiş oldu.” (K13)
- “Hem kariyer hem de geleceğimizle ilgili olumlu düşünme ve büyük bir arzu ve hedef üzere olma fikrini geliştireceğine inanıyorum.” (K14)

Katılımcılardan bazıları ise İHH insani yardım vakfı tarafından sunulan sosyal olanakların yaratıcı fikir geliştirme konusunda kendilerine herhangi bir katkısı olmadığını belirtmektedirler. Sosyal olanakların kendilerine yaratıcı fikir geliştirme konusunda katkı sunmadığını düşünen katılımcı görüşlerinden bazıları aşağıdaki gibidir.

- “Yaratıcı fikir geliştirme konusunda katkısı olduğunu düşünmüyorum.” (K10)
- “Pek öyle bişiy olmadı.” (K16)
- “Açıkçası çok farklı bişiy düşünmüyorum.” (K18)
- “Katkısı olduğunu düşünmüyorum.” (K19)

Diğer taraftan katılımcılar İHH insani yardım vakfı tarafından düzenlenen çeşitli etkinlik ve organizasyonlarda yeni ve farklı kişiler tanıdıklarını, bu durumun arkadaş çevrelerini genişlettiğini öyle ki artık uluslararası arkadaşlıklar kurmaya başladıklarını farklı ülkelere ait kültürleri tanıdıklarını dolayısıyla bu durumun sosyal yaşantılarını olumlu etkilediğini belirtmektedirler. Katılımcılar bu sayede dışa dönük insanlarla etkileşimi yüksek bir birey olduklarını vurgulamaktadırlar. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir:

- “Çeşitli etkinlik ve organizasyonlar kapsamında tanıdığım insanlar ile İHH haricinde de başka alanlarda ortak çalışmalar yapıp sosyallik olarak gelişime katkı sundu.” (K1)
- “Arkadaş çevrem konusunda oldukça yardımcı oldular.” (K2)
- “Artık uluslararası arkadaşlarım var ve onlardan çok farklı kültürlerin bilgisini aldım.” (K7)
- “tabiki yetimhanede ve türkiyede etkinliklerde fazlasıyla arkadaş kurdum.” (K18)
- “Daha dışadönük insanlarla etkileşimi yüksek birey olduğumu düşünüyorum.” (K12)

Katılımcıların büyük çoğunluğu İHH insani yardım vakfı tarafından sunulan sosyal hizmet olanaklarının yetenekleri keşfetme ve geliştirme konusunda kendilerine imkân ve ortam sağladığını belirtmektedir. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir.

- “Evet , kendimi geliştirme ve dünyayı iyi tanıma şansımı buldum ve çok memnunum.” (K7)
- “Benim için daha çok dil konusunda yeteneklerim keşfetme konusunda katkısı oldu.” (K9)
- “Dernekte yapılan bazı programlar yeteneklerimizi geliştirmede katkısı oluyor.” (K10)
- “Çok katkısı olduğunu düşünüyorum. Spor etkinlikleri yaparken iyi bir kaptan olduğumu gördüm.” (K13)

Diğer taraftan bazı katılımcılar ise kendilerine sunulan sosyal hizmet olanaklarının yeteneklerini keşfetme ve geliştirme konusunda herhangi bir etkisi olmadığını vurgulamaktadırlar. Katılımcıların bu konudaki görüşleri aşağıdaki gibidir.

- “Harhangi bir katkısı olmadı.” (K15)
- “Yetenek konusunda bu insanlara ait bir şey başka bir dış etkenin çok etkili olacağını düşünmüyorum.” (K17)
- “Katkısı olduğunu düşünmüyorum.” (K19)

Katılımcılar İHH insan yardım vakfı tarafından kendilerine sağlanan sosyal yardım ve sosyal hizmet olanaklarının kendileri açısından son derece önemli olduğunu bu hizmetlerinin olmaması durumunda büyük bir ihtimalle eğitim hayatını yarıda kesip aileye maddi destek sağlamak için iş hayatına atılmak zorunda kalacaklarını belirtmektedirler. Bu durum katılımcıların aşağıdaki görüşleri ile açığa çıkmaktadır.

- “Yetimhanede değilde ailemin yanında olsam okula gidebileceğimi sanmıyorum bu yaşlara geldiğimde evlenmiş ve çocuklarım olmuş olabilirdi.”(K6)

- *“En azından tıp kazanamazdım. Bir iş bulup çalışıyor olurdum.” (K7)*
- *“Muhtemelen aileme bakmak için daha fazla çalışmak zorunda olurdum.” (K8)*
- *“Olumsuz olarak belki gelecekte planlarım olmamasıdır. Lise bitirdikten sonra bir yerde çalışmak gibi.” (K9)*
- *“Muhtemelen köyümde tarla işlerinde uğraşan bir çiftçi olurdum. Ya da inşaat işlerinde çalışan bir işçi.” (K14)*

Katılımcıların görüşleri genel olarak değerlendirildiğinde İHH insani yardım vakfı tarafından kendilerine sağlanan olanaklar ile çocukların kendilerinin kapasitelerinin gelişmesine ve bu yeteneklerinin onların kendilerini gerçekleştirmelerine önemli bir imkan sunduğunu ifade etmektedir. Sağlanan ekonomik imkanlarla sağlıklı ve iyi eğitim imkanları ile gelişmelerinin sağlandığı ifade edilmektedir. Bunların dışında çocukluk dönemi için önemli olan sosyal gelişim imkanları olan sinema, piknik, kahvaltı ve çeşitli spor organizasyonları ile aynı ve nakdi yardım gibi sosyal olanaklar sunulduğu, söz konusu sosyal olanakların yeni ve farklı kişiler ve yerler tanımalarına, yeni deneyimler yaşamalarına, sosyal çevrelerinin genişlemesine, farklı kültürleri tanımalarına ve yeteneklerini keşfetmelerine katkı sağladığı görülmektedir.

Katılımcıların Kendilerine Sağlanan Sağlık Hizmetleri Hakkındaki Görüşleri

STK’lerin toplumun dezavantajlı kesimlerinden birisi olan yetim çocuklara yönelik faaliyet alanlarından birisi de sağlık hizmetleridir. STK’ler yetim çocukların sosyal, ruhsal, fiziksel ve ahlaki açıdan sağlıklı bir yetişkin birey olmasının önündeki engelleri aşmaya yönelik sağlık hizmetleri sunmaktadır. Araştırma kapsamında katılımcılara İHH insani yardım vakfı tarafından kendilerine sunulan sağlık hizmetleri hakkındaki görüşleri sorulmuştur. Katılımcılar belirli periyotlarda yetimhaneye doktor ve hemşirenin geldiğini ve kendilerini muayene ettiklerini. Ayrıca yetimhanede tedavisi mümkün olmayan durumlar için hastaneye götürüldüklerini hastanede tedavi olduklarını belirtmektedir. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir:

- *“Ülkemde katarak taraması yapıldı yetimhanede ve hasta olunca doktora götürülüyordum.” (K6)*
- *“Kampa gelen doktorlar tarafından hastalıklarımız muayne edildi.” (K8)*
- *“Yetimhanede en az bir sene bir kere doktorlar yetimheneye çağrılıp yetimlere muayene yapılır. Hasta olduğumuz zaman hastaneye götürülür. Yetimhanedeki öğrenciler gözlük ihtiyaçları giderilir.” (K9)*
- *“Yetimhanede bulunan yetim çocuklar için sağlık hizmetleri de bulunmaktaydı. Orada çocuklarla ilgilenmek üzere özel bir doktor bulunmaktaydı. Bu doktor hem hocalık yapıyordu hem de çocukların sağlık hizmetleriyle ilgileniyordu.” (K18)*

Katılımcılardan bazıları ise İHH insani yardım vakfı tarafından SGK bursu kapsamında SGK parası aldıklarını ve bu sayede sigortalı olduklarını belirtmektedirler. SGK bursu aldığına vurgu yapılan katılımcı görüşleri aşağıdaki gibidir.

- *“İHH her yıl bizim sağlık sigortamız için ödeme yapıyor.” (K7)*
- *“SGK Parasını ödüyorlar bende sağlık hizmeti alabiliyorum.” (K10)*
- *“Yıllık 1600 tl ye yakın benim devlet sağlık sigortamı karşılıyorlar.” (K15)*
- *“SGK bursu verildi.” (K16)*

Diğer taraftan bazı katılımcılar ise İHH insani yardım vakfı tarafından herhangi bir sağlık hizmetinden faydalanmadığını belirtmektedir. Bu durum katılımcıların aşağıdaki görüşleri ile ortaya konulmaktadır.

- *“Sağlık hizmetlerinden faydalanmadım.” (K3)*
- *“Öyle bir hizmet almadım.” (K11)*
- *“Bir sağlık hzmeti almadım.” (K19)*

Görüldüğü gibi İHH insani yardım vakfı tarafından yetim çocuklara yönelik farklı sağlık hizmetleri sunulmaktadır. Katılımcılar İHH insani yardım vakfı tarafından kendilerine sağlanan sağlık hizmetlerinin daha çok ruh sağlıklarını

olumlu etkilediğine vurgu yapmaktadırlar. Katılımcılar İHH insani yardım vakfı tarafından sunulan sağlık hizmetleri sayesinde sağlık konusunda herhangi bir stres yaşamadıklarını ve bu durumun ruhsal olarak sağlıklı bir yaşam sürmelerine neden olduğunu belirtmektedirler. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir.

- “Örgütsel sağlık hizmetleri iyi bir ruh sağlığına ve yaşamı sürdürmeye hazır sağlıklı bir vücuda katkıda bulundu...” (K4)
- “Beden sağlığımda bir sorun veya hastalık olmadığı için orada bir katkı yok ama ruh sağlığımda var. Önce çok stresliydim ama şimdi mutluyum, sakinim ve kendime iyi hissediyorum.” (K7)
- “Ruh yönden katkısı olduğunu düşünüyorum.” (K12)
- “Ruh ve beden sağlığınıza önemli bir katkısı vardı. Yetimhanedeyken bir yerimiz yaralandığı veya bir rahatsızlık duyduğumuz zaman her zaman yardımımıza koşmaktaydı. İşte bunların sayesinde orada olduğumuz sürece sağlıklı ve huzurlu içinde yaşadık.” (K14)

Katılımcıların görüşleri genel olarak değerlendirildiğinde İHH insani yardım vakfı tarafından düzenli olarak sağlık taramasından geçirildiklerini ayrıca sağlık hizmetleri kapsamında sağlık sigortası ödemesi aldıklarını ve bu hizmetlerin ruhsal açıdan kendilerini daha mutlu ve huzurlu hissetmelerine neden olduğu görülmektedir. Özellikle yoksul ülkelerde asgari sağlık hizmetlerine ulaşma fırsatlarının sınırlı olduğu bu coğrafyalarda bu tür temel sağlık hizmetlerine ulaşmak, sadece içinde bulunulan an için değil aynı zamanda gelecekte maruz kalacakları kalıcı sağlık sorunlarının önlenmesi açısından hayati önemde olduğu fark edilecektir.

Katılımcıların Kendilerine Sağlanan Eğitim Hizmetleri Hakkındaki Görüşleri

STK’lerin toplumun dezavantajlı kesimlerinden birisi olan yetim çocuklara yönelik faaliyet alanlarından birisi de eğitim hizmetleridir. STK’ler geliştirdikleri projelerle eğitim, istihdam ve sosyal refaha katkı sunarak hükümet politikalarına alternatif politikalar üretmektedirler. Bu bağlamda araştırmada katılımcılara İHH insani yardım vakfı tarafından kendilerine sunulan eğitim hizmetleri hakkındaki görüşleri sorulmuştur. Katılımcılar İHH insani yardım vakfı tarafından alanında uzman kişilerce kurs ve seminerler aldıklarını ve bu sayede eksik olan konuları etüt etme fırsatı elde ettiklerini belirtmektedirler. Ayrıca kitap okuma grupları oluşturularak kitap tahlili yaptıklarını, öğrencilerin bilgi ve becerilerini geliştirebilecekleri kütüphane, bilgisayar eğitimi, atölye çalışmaları yapıldığını vurgulamaktadırlar. Bu konudaki katılımcı görüşleri aşağıdaki gibidir:

- “Haftalık seminer şeklinde yapılan tarihi , coğrafi , gündemle ilgili alanında uzman kişiler tarafından kanıtlanmış bilgiler ile kendimi geliştirme fırsatı buldum.” (K1)
- “Okul dışında yetimhanede de ek ders alıyoruz.” (K9)
- “...alanında uzman kişilerden farklı konularda seminerler alıyoruz” (K11)
- “Yetimhanede bize aynı zamanda birçok eğitim olanakları sağlanmaktaydı. Öğrenciler bilgi ve becerilerini geliştirmek için kütüphane, bilgisayar eğitimleri, sayısal ve sözel öğrencileri için ayrı ayrı atölye kurulmaktaydı. ve ayrıca bu atölyelerde ingilizce ve Matematik gibi kursları da verilmekteydi.” (K14)
- “Ücretsiz bir şekilde alabiliyordum şuan ise dernek tarafından oluşturulan kitap okuma grubunu var her 15 gün içerisinde bir kitap tahlili yapıyoruz.” (K15)

Bazı katılımcılar ise İHH insani yardım vakfı tarafından eğitim hizmetleri kapsamında eğitim bursu, barınma ve eğitim materyali konusunda destek aldıklarını belirtmektedirler. Bu durum katılımcıların aşağıdaki görüşleri ile açığa çıkmaktadır.

- “Eğitim konusunda ihtiyaçlarım karşılanıyor. Burs, Materyal desteği.” (K4)
- “Yaklaşık 3 sene önce İHH bana burs verdi...” (K7)
- “Üniversite gittiğimde kalacak güvenli bir yurt ayarlanıyor ve eğitim konusunda ihtiyaçlarım karşılanıyor.” (K10)
- “Her sene eğitim masraflarımızı karşılıyordu. Kırtasiye dağıtıyordu.” (K17)

Katılımcılar İHH insani yardım vakfı tarafından sunulan eğitim hizmetleri kapsamında katıldıkları seminer ve kursların mesleki becerilerini arttırdığını, kurs ve seminerde öğrendikleri bilgilerin hayata bakış açılarını değiştirdiğini ve kendilerini geliştirdiğini belirtmektedirler. Ayrıca katılımcılar eğitim hizmetleri kapsamında aldıkları burs sayesinde üniversite eğitimine devam edebildiklerini vurgulamaktadırlar. Katılımcıların bu konudaki görüşlerinden bazıları aşağıdaki gibidir.

- *“İHH’nın sunduğu eğitimler,kurslar mesleki becerimi artırdı ve benim için çok faydalı oldu.” (K3)*
- *“İHH’nın verdiği burs için olmasaydı ben burada istediğim bölümü okuyamazdım.Benim için o çok büyük bir destek oldu.” (K7)*
- *“Büyük bir katkısı olduğunu gördüm. Orada öğrendiğim şeyler Türkiye’ye geldikten sonra benim yolumu açtı ve ufukum gelişti. Aynı zamanda orda aldığım eğitim beni geleceğimle ilgili umutlu olmalı ve büyük işler yapabileceğimi karar ve azimetini verdi. Mesleki becerimle ilgili bana pozitif düşünme ve iyi bir meslek sahibi olabileceğim kanaatini oluşturdu.” (K14)*
- *“Tabiki çok katkıda bulundu özellikle kendimi geliştirmek amacı ile .Önceden kitap okumayı pek çok sevmiyordum şuan yaklaşık 6 aydır kitap okumaya başladım kitabı sevmeye başladım.” (K15)*

Katılımcılar İHH insani yardım vakfı tarafından sunulan eğitim hizmetleri sayesinde bilgisayar eğitim olanaklarını arttırmada bir araç olarak kullanmaya başladıklarını ve bu sayede teknoloji kullanma becerilerinin arttığını belirtmektedirler. Bu konudaki katılımcı görüşlerinden bazıları aşağıdaki gibidir.

- *“Çalışmalar da ofis programlarını kullanmayı ve arama kurtarma alanında ki kapsamı sayesinde de afetlerde kullanılan bütün teknolojik kurtarma aletlerini tanıdım ve kullanmayı öğrenip bizzat afetlerde tecrübe ettim.” (K1)*
- *“Teknolojiyi kullanma becerimi artırdı.” (K3)*
- *“Bilgisayarla yetimhanede tanıştım. Buda Eğitimimi kolaylaştırdı, eğitim olanaklarını artırmak için bir araç olarak da kullanılabilir.” (K4)*
- *“Ben bilgisayar kullanmayı orda öğrendim şimdi olduğumuz bu pandemi durumda her şey teknoloji üzerinde faydasını görüyörüm.” (K17)*

Katılımcılar İHH insani yardım vakfı tarafından sunulan eğitim hizmetlerinin kariyer planlaması açısından kendilerine yol gösterici nitelikte olduğunu, bu nedenle yeni şeyler öğrendikçe hedeflerinin değiştiğini, eğitim olanaklarının hayal ettikleri kariyeri sürdürmelerine izin verecek bir fırsat yarattığını bu sayede hayallerine ulaştıklarını belirtmektedirler. Katılımcıların bu konudaki görüşlerinden bazıları aşağıdaki gibidir.

- *“Arama Kurtarma alanında verdiği kapsamlı eğitimler sayesinde kendimi o alanda geliştirme ve ilerletme kararı aldım. Meslek olarak da JAK (Jandarma Arama Kurtarma) olmayı hedefliyorum. Böylelikle gönüllü olarak yaptığım çalışmaları meslek olarak edinip hayatım boyunca devam ettirme fırsatım olacağını düşünüyorum.” (K1)*
- *“Yol gösterdiler diyebilirim. Kariyer planlaması noktasında ciddi yardımlar aldım.” (K2)*
- *“İHH bana sunduğu eğitim fırsatları, gelişebilmem, hayatımı iyiye doğru değiştirebilmem için çok önemli. Hayal ettiğim kariyeri sürdürmeme izin verebilecek bir fırsat.” (K4)*
- *“Evet çok etkiledi. Burs kazanmadan önce ben Arnavutluk’tayken öğrenim ücretini nasıl ödeyeceğimi düşünüyordum ve belki de istediğim bölümü okuyamazdım ama Türkiye’ye geldikten sonra hayallerim gerçekleşti.” (K7)*
- *“Seminerlerde ufukum açılıyor yeni şeyler öğrendikçe hedeflerim de değişiyor.” (K11)*

Katılımcıların görüşleri genel olarak değerlendirildiğinde İHH insani yardım vakfı tarafından eğitim hizmetleri kapsamında alanında uzman kişilerce kurs ve seminer aldıkları, bu sayede eksik olan konuları kapatma fırsatı elde ettikleri, ayrıca burs, barınma ve eğitim materyali yardımı aldıkları ve bu yardımların mesleki becerilerini etkilediği, teknoloji kullanma becerilerini arttırdığı ve kariyer planlamalarını olumlu yönde etkilediği

görülmüştür. Çocukların kendi yetenek ve kapasitelerinin geliştirilmesi ve açığa çıkarak kendini geliştirme imkanına kavuştukları açık şekilde ifade edilmektedir. A.Sen'in ifade ettiği insanın yapabilirlik kabiliyetinin ortaya çıkmasına yardım ve destek sağlandığı görülmektedir. Bütün ifade edilen imkan ve fırsatlar yetimlerin kendilerini yaşamlarının geleceğine daha iyi şekilde hazırlanması için önemli bir zemin oluşturduğu anlaşılmaktadır. Bir sivil toplum kuruluşunun dündayada oluşturduğu bu kapasitenin yoksulluk ile mücadelede sadece bu gün için değil geleceği içinde önemli bir kapasite oluşturduğunu ifade etmektedir.

Çocukluk döneminde yoksulluk nedeni ile gerekli eğitim ve sağlık hizmetlerine ulaşamayan çocukların, gelecek yaşamlarında kalıcı gelir kayıplarına maruz kaldıkları ifade edilmektedir. Mamur Işıkçı ve Karatepe (2016) Günümüzde sosyal ve ekonomik sorunlardan ötürü temel ihtiyaçlarını karşılama konusunda zorluklarla karşılaşan birçok yetim çocuk bulunduğunu, bu durumun sosyal ve ekonomik haklardan faydalanmada yetim çocukların aleyhine eşitsizliğin ortaya çıkmasına neden olduğunu ve yetim çocukların eğitilmiş bireyler olarak yetişmelerini engellediğini, toplumun en kırılgan kesimini oluşturan yetim çocukların yaşadıkları mağduriyeti giderebilmek çeşitli eğitim faaliyetlerinin hayata geçirildiğini belirtmektedir. Özkan (2019) ise eğitimin korunmaya muhtaç çocukların hayatını şekillendiren ve onları geleceğe hazırlayan önemli bir işlevi yerine getirdiğini belirtmektedir. Başka bir araştırmada ise Erdoğan (2016) toplumun en kırılgan kesimini oluşturan ihtiyaç sahibi çocuklara yönelik yapılan eğitim yardımlarının çocukların gereken eğitimi olarak iş piyasasında kalifiye bir personel olarak katılabilecekleri becerilere sahip olmalarına ve topluma faydalı bireyler haline gelmelerine katkı sağladığını belirtmektedir.

V. Sonuç

Çocuk yoksulluğu sorunu gelecekte özellikle güney yarım küremizde daha fazla görülen bölgelerin değişen iklim koşullarından daha fazla etkileneceği dikkate alındığında bu sorunun daha da önemli bir mahiyet arz edecektir. Bu sorunun muhtemel uzun vadeli doğuracağı ekonomik, sosyal sonuçlarının en aza indirilmesine yönelik sadece o ülkelerin kendi ulusal kapasitelerinin dışında gelişmiş ülkelerin, uluslararası kurumlara ve sivil toplum kuruluşlarının alacağı çok önemli roller bulunmaktadır. Bir sivil toplum kurumu olan İHH'nın sınırlı mali imkânları ile dünyanın farklı yoksul coğrafyalarında oluşturduğu kapasite dikkate değer bir önem arz etmektedir. Yapılan alan araştırmasında yetim çocuklar İHH insani yardım vakfı tarafından kendilerine sinema, piknik, kahvaltı ve çeşitli spor organizasyonları ile aynı ve nakdi yardım gibi sosyal olanaklar sunulduğunu, söz konusu sosyal olanakların yeni ve farklı kişiler ve yerler tanımalarına, yeni deneyimler yaşamalarına, sosyal çevrelerinin genişlemesine, farklı kültürleri tanımalarına ve yeteneklerini keşfetmelerine katkı sağladığını belirtmişlerdir.

Araştırmanın sonunda elde edilen bir başka bulguda ise yetim çocukların İHH insani yardım vakfı tarafından düzenli olarak sağlık taramasından geçirildikleri, ayrıca sağlık hizmetleri kapsamında sağlık sigortası ödemesi aldıkları ve bu hizmetlerin ruhsal açıdan kendilerini daha mutlu ve huzurlu hissetmelerine neden olduğudur. Dolayısıyla çocukların sağlık sorunlarıyla baş etme konusunda desteklenmeleri çeşitli davranış sorunları yaşamalarını engellemektedir. Bu sonuç literatürdeki diğer araştırma bulgularıyla desteklenmektedir. Bu araştırmalardan birisinde Şeker ve Aslan (2015) çocukların kötü sağlık koşulları ile başa çıkma konusunda zorlanmalarının çeşitli davranış sorunları yaşamalarına neden olduğunu tespit etmişlerdir. Başka bir araştırmada ise Çeken (2019) ailesiz ya da olumsuz koşullarda büyüyen çocukların psikolojik sağlıklarında bazı sorunların gözlemlendiğini belirtmektedir.

STK'lerin toplumun dezavantajlı kesimlerinden birisi olan yetim çocuklara yönelik faaliyet alanlarından birisi de eğitim hizmetleridir. Araştırmanın sonunda yetim çocukların İHH insani yardım vakfı tarafından eğitim hizmetleri kapsamında alanında uzman kişilerce kurs ve seminer aldıkları, bu sayede eksik olan konuları kapatma fırsatı elde ettikleri, ayrıca burs, barınma ve eğitim materyali yardımı aldıkları ve bu yardımların mesleki becerilerini etkilediği, teknoloji kullanma becerilerini arttırdığı ve kariyer planlamalarını olumlu yönde etkilediği görülmüştür. Bu sonuç da literatürdeki diğer araştırma bulgularıyla örtüşmektedir.

Araştırmanın sonunda yetim çocukların İHH insani yardım vakfı tarafından kendilerine sağlanan eğitim hizmetlerinden dolayı kendilerini daha donanımlı hissettikleri, bu durumun kendileri açısından itici bir güç olduğu ve bu sayede bir işi ve görevi yalnız başına yerine getirebileceklerine yönelik öz yeterlilik inançlarının arttığı görülmüştür. Bu sonuçla örtüşen bir çalışmada Özgür (1993) STK'lerin sosyal hizmet çalışmalarının çocukların sevgi, benlik saygısı, yeterlilik, şefkat, ait olma gibi sosyal ihtiyaçları karşılayarak fiziksel ve ruh sağlığının olumlu yönde etkilediğini belirtmektedir. Başka bir araştırmada ise Çavuş (2009) genç bireylerde sosyal desteğin öz yeterlilik inancı üzerindeki etkisini ele aldığı araştırmasında algılanan sosyal desteğin öz yeterlilik inancını pozitif yönde etkilediğini tespit etmiştir. Çünkü bireyin davranışları yalnızca psikolojik dünyası ile değil

bunun yanında sosyal çevresi ile de şekillenmektedir. Bireyi etkileyen bireysel, bilişsel faktörler ile çevresel faktörler karşılıklı etkileşim içerisinde. Bu doğrultuda bireyin olumsuz çevre başkasına direnerek bunun üstesinden gelmesini sağlayacak destekleyici bir çevreye sahip olması onun başarmaya yönelik inancını arttırmaktadır (Keskin ve Orgun, 2006). Yetim çocukların da İHH insani yardım vakfı tarafından destekleyici sosyal uygulamalara muhatap olmaları onların olumsuz çevre baskısına direnmesine ve başarılı olmaya yönelik öz yeterlik inançlarının artmasına neden olmaktadır.

Netice olarak bu olanaklardan yararlanarak yoksulluğun kısır döngüsünü kırarak beşeri sermaye ve ekonomik olarak elde ettiği olanaklar ile hem yetimin kendi hem de kendi yakınlarına yönelik katkıları ile yoksulluğun azalmasında önemli bir kapasite oluşturduğu görülmektedir. Bu tür faaliyetlerin daha fazla olmasına imkân sağlayacak hem yasal hem de kurumsal kapasitelerin oluşturulması insanlığın devasa sorunların azaltılmasında sınırlı da olsa bir katkı oluşturacağı değerlendirilmektedir.

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Bankalar ve KOBİ'ler Arasındaki Kredi Sorunun Oyun Teorisi Çerçevesinde Çözülmesi

Dr. Mehmet POLAT¹

¹İğdır Üniversitesi, Tuzluca MYO, Görsel İşitsel Teknikler ve Medya Yapımcılığı Bölümü,
mehmetpolat@igdir.edu.tr, ORCID: <https://orcid.org/0000-0002-6930-1499>

Özet: KOBİ'ler, günümüzde küreselleşmenin etkisiyle elektronikten tıbbı, mekanikten tekstile, iletişimden inşaatı, eğitimden ulaşım, sağlıktan güvenliğe kadar birçok sektörde hızlı teknolojik gelişmelerin yaşandığı ve her geçen gün rekabetin daha da kızıştığı bir dünyada faaliyet göstermektedir. Böyle bir rekabet ortamında, KOBİ'lerin değişen pazar taleplerine ve teknolojik gelişmelere uyum sağlamasında birçok engel ortaya çıkmaktadır. Genellikle bu engellerin hem kaynağı hem de en büyüğü olarak finansman sorunları gelmektedir. KOBİ'lerin finansman ihtiyaçlarını karşılamak için başvurdukları en önemli yöntem banka kredisidir. Ancak KOBİ'lerin kendi yapılarından kaynaklanan sorunlar, teşvik politikaların yetersizliği, ekonomik istikrarsızlık ve yüksek faiz oranları gibi nedenler, banka kredilerinde hem riski artırmakta hem de verimliliği düşürmektedir. Sonuç olarak bir taraftan bankalar, yüksek riskli kredi vermekten çekinirken diğer taraftan KOBİ'ler ise yüksek faizli ve maliyetli kredileri geri ödeyememe tehlikesi ile karşı karşıya kalmaktadır.

Bu çalışmada, banka ve KOBİ'ler arasındaki kredi krizinin stratejik olarak değerlendirilmesi ve çözüm önerilerin geliştirilmesi amaçlanmıştır. Bu doğrultuda ilk olarak KOBİ'lerin karşı karşıya olduğu sorunlarına ve Türkiye ekonomisindeki yerlerine ve önemlerine değinilmiştir. Daha sonra oyun teorisi yöntemleri kullanılarak banka-KOBİ dinamik oyunu modellenmiş ve oyun karma strateji bağlamında çözümlenmiştir. Asimetrik bilginin olduğu bu oyunda, karma strateji Nash dengesini veren optimal olasılık değerleri bulunmuş ve her bir rakibin belli stratejiler bağlamında en iyi tepkileri tanımlanmıştır. Sonuç olarak bankanın işletmeye karşı en iyi tepkisinin faiz getirisi ile kredi verme maliyetine bağlı olduğu, KOBİ işletmesinin bankaya karşı en iyi tepkisinin ise itibar ve teminat miktarına bağlı olduğu görülmüştür.

Anahtar Kelimeler: KOBİ, Finansman Sorunu, Asimetrik Bilgi, Oyun Teorisi, Dinamik Oyun

Solving the Credit Problem Between Banks and SMEs in the Framework of Game Theory

Abstract: Today, SMEs operate in a world where rapid technological developments are experienced in many sectors, from electronics to medicine, from mechanics to textiles, from communication to construction, from education to transportation, from health to security, with the effect of globalization and competition is getting fiercer day by day. In such a competitive environment, many obstacles arise in adapting SMEs to changing market demands and technological developments. Generally, financial problems come as both the source and the biggest of these obstacles. The most important method used by SMEs to meet their financing needs is bank loans. But, the problems arising from the structure of SMEs, the inadequacy of incentive policies, economic instability and high interest rates both increase the risk and decrease the efficiency in bank loans. As a result, on the one hand, banks refrain from providing high-risk loans, on the other hand, SMEs are faced with the danger of not being able to repay high-interest and costly loans.

In this study, it is aimed to evaluate the credit crisis between banks and SMEs strategically and to develop solutions. In this direction, first of all, the problems faced by SMEs and their place and importance in the Turkish economy are mentioned. Later, the Bank-SME dynamic game was modeled using game theory methods and the game was analyzed in the context of mixed strategy. In this game with asymmetric information, the optimal probability values giving the mixed strategy Nash equilibrium was found and the best responses of each opponent in the context of certain strategies was defined. As a result, it has been seen that the best response of the bank to the competitor depends on the interest income and the cost of lending, and the reputation and collateral amount of the SME business.

Keywords: SMEs, Financing Issue, Asymmetric Information, Game Theory, Dynamic Game.

1. GİRİŞ

KOBİ'ler, dünya ekonomisinde sanayi devrimi yılları hariç her dönemde temel üretim birimleri olmuştur (Özdemir vd., 2006: 46). 1970 yılı öncesi dönemde büyük işletmelerin ölçek ekonomisinden faydalanarak düşük maliyetle yüksek düzeyde üretim yapmaları, gelişmiş teknikleri kullanabilmeleri ve finansal açıdan güçlü olmaları gibi sebeplerinden dolayı ülkeler, KOBİ'leri ikinci plana atmıştır. Ancak 1970 yılı sonrası dönemde ise KOBİ'lerin istihdam oluşturma, AR-GE başarısı, girişimciliği ve ülkelerin rekabet gücünü artırması gibi hususlarda önemli rol oynadıkları görülmüş ve hazırlanan politikalarda KOBİ'lere yönelik ilgi artmaya başlamıştır (McMahon vd., 1993: 10; Yüksel, 2011: 7).

KOBİ'ler, bütün dünyada olduğu gibi Türkiye'de de ulusal ekonomik ve sosyal kalkınma merkezinde yer almaktadır. KOBİ'ler, sürdürülebilir ekonomik büyümede, istihdam artırılmasında, insanların geçim kaynaklarının iyileştirilmesinde, girişimcilik faaliyetlerinde ve inovasyonda önemli ve yeri doldurulamaz bir görev üstlenmektedir (Gao vd., 2021: 1; Erdoğan, 2019a: 690).

Günümüzde küreselleşmenin etkisiyle dünya ticaretinde sınırların ortadan kalkması sonucu, ulusal düzeydeki rekabetin uluslararası düzeye taşındığı görülmektedir. KOBİ'lerin yer aldığı bu ticaret savaşında, KOBİ'ler birçok sorunla karşı karşıya kalmaktadır. Bu sorunların hem kaynağı hem de en büyüğü olarak finansman sorunları gelmektedir. KOBİ'lerin oto finansman olanaklarının kıt olması, kredi hacimlerinin düşük ve kredi maliyetlerinin yüksek olması, teminat temininde yaşanan aksaklıklar, sermaye piyasalarını girememeleri, yüksek faiz oranları gibi benzer sorunlar KOBİ'lerin güçlü finansal yapıları sahip olmalarını engellemekte ve rekabet güçlerini azaltmaktadır. Ayrıca bu şartlar altında bankalar, KOBİ'lerin kredibilitesini değerlendirmekte zorlanmakta ve kredi başvurusunda bulunan KOBİ'lerin borç yükümlüğünü yerine getiremeyeceği endişesini taşımaktadır. Bu durumda, bankalar ve KOBİ'ler arasında asimetrik bilginin olduğunu göstermektedir.

Banka ve KOBİ'ler arasındaki asimetrik bilgi olduğu bir ortamda, ters seçim ve ahlaki tehlikenin ortaya çıkması durumunda ekonominin gidişatında sorunlar ortaya çıkabilir ve bu da bankacılık krizine neden olabilir. Diğer yandan hem dünya hem de Türkiye ekonomisinde girişim sayısının nerdeyse % 95-99'unu oluşturan KOBİ'lerin finansman sorunların giderek artması ve çözüm bulunamaması durumunda da ciddi ekonomik krizler ortaya çıkabilir. Söz konusu bu çalışmada, banka ve KOBİ'ler arasındaki finansman sorununun stratejik olarak değerlendirilmesi ve çözüm önerilerin geliştirilmesi amaçlanmıştır. Bu doğrultuda çalışmada, ilk olarak KOBİ'lerin Türkiye ekonomisindeki yerine ve önemine değinilmiştir. Daha sonra oyun teorisi yöntemleri kullanılarak banka-KOBİ dinamik oyunu modellenmiş ve oyun, karma strateji bağlamında çözümlenmiştir.

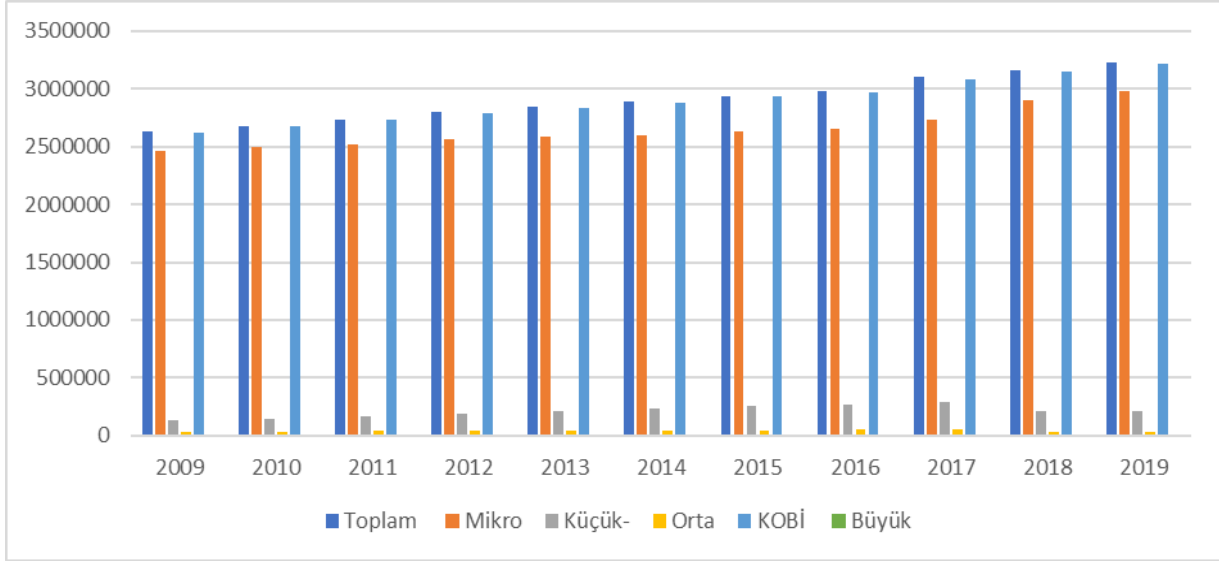
2. KOBİ'LERİN TÜRKİYE EKONOMİSİNDEKİ YERİ VE ÖNEMİ

KOBİ'ler, kendi has özellikleriyle gerek gelişmiş gerekse gelişmekte olan tüm piyasa ekonomilerde dinamik bir yapıya sahiptir. KOBİ'ler, bir yandan ürettikleri mal ve hizmetlerle büyük ölçekli işletmelere rakip olarak piyasada rekabeti artırırken diğer taraftan büyük ölçekli işletmelerin kullandıkları mamul ve yarı mamul girdileri üreterek onların gelişimini hızlandırmaktadır (Sarıaslan, 2001: 29; Vıdır, 2007: 34). KOBİ'lerin nitelik ve nicelik açısından ülkeler arasında önemli farklılıklar gösterebilmekle birlikte genel olarak özellikleri ve ekonomideki önemi şu şekilde sıralanabilir (Kutlu ve Demirci, 2007: 189; Karataş, 1991:21; Alpuga, 1994:14-15; Atay, 2004:3):

- Ekonomik ve sosyal refahın artmasını sağlama,
- Bölgesel arası gelişmişlik farkını azaltma ve adil gelir dağılımında aktif rol alma,
- İstihdam oluşturma,
- Girişimciliği teşvik etme ve piyasada rekabeti artırma,
- Ekonomik ve sosyal sistemde denge unsuru olma,
- Müşteri ve personellerle daha yakın iletişime geçebilme,
- Üretim, pazarlama ve hizmet konularında büyük işletmelere göre daha esnek olma,
- Teknolojik yeniliklere daha yatkın olma,
- Daha az yatırımla daha çok üretim ve ürün çeşitliliği sağlama,
- Ekonomik dalgalanmalardan daha az etkilenme,
- Büyük sanayi işletmelerinin vazgeçilmez destekleyicisi ve tamamlayıcısı olmalarıdır.

KOBİ'ler Türkiye ekonomisinde önemli bir yere sahiptir. Şekil 1'deki verilere bakıldığında KOBİ'lerde girişim sayısı 2009 yılında 2 milyon 625 bin iken 2019 yılına gelindiğinde bu sayı, 3 milyon 221 bine yükselmiştir. Diğer yandan ölçek bağlamında bakıldığında, en fazla girişimin mikro ölçekli girişimlerde olduğu görülmektedir. Mikro girişim, 2009 yılında 2 milyon 468 iken 2019 yılına gelindiğinde 2 milyon 979 bine yükseldiği görülmüştür. Küçük ölçekli girişimlerde 2009 yılında 132 bin olan girişim sayısı, 2019 yılında 208 bine yükselirken orta ölçekli girişimlerde ise 2009 yılında 26 bin olan girişim sayısı, 2019 yılında 34 bine yükselmiştir.

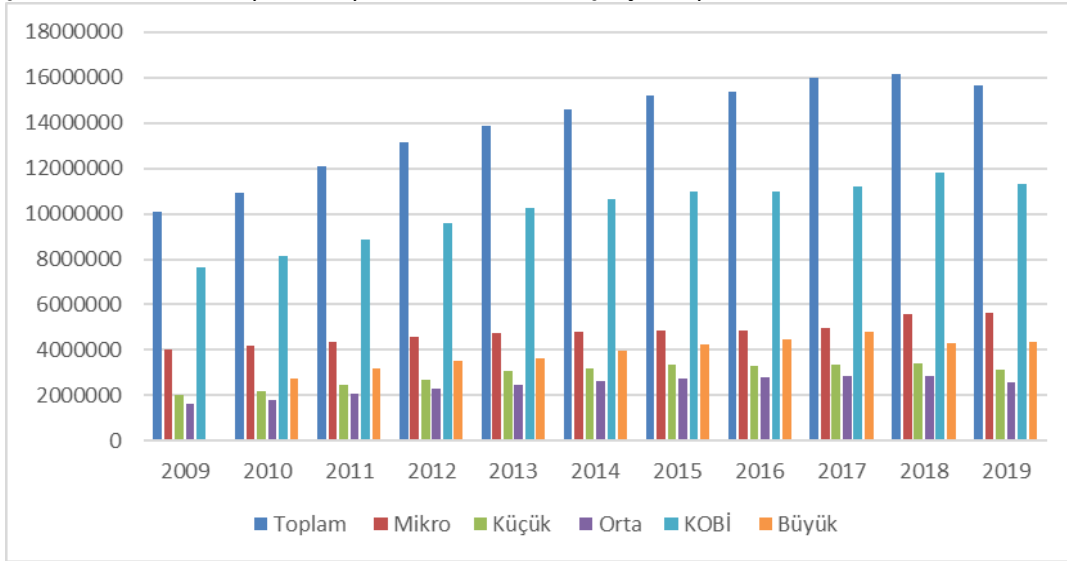
Şekil 1. Ekonomik Faaliyet ve Büyüklük Grubuna Göre Girişim Sayısı



Kaynak: TÜİK, 2021

2019 yılı verilerine göre KOBİ'ler toplam girişim içindeki payı % 99,8 iken mikro ölçekli işletmelerin toplam KOBİ'ler içindeki payı ise % 92,5 olduğu görülmektedir. Bu da Türkiye'de mikro ölçekli KOBİ'lerin varlığının ne kadar yüksek olduğunu göstermektedir.

Şekil 2. Ekonomik Faaliyet ve Büyüklük Grubuna Göre Çalışan Sayısı

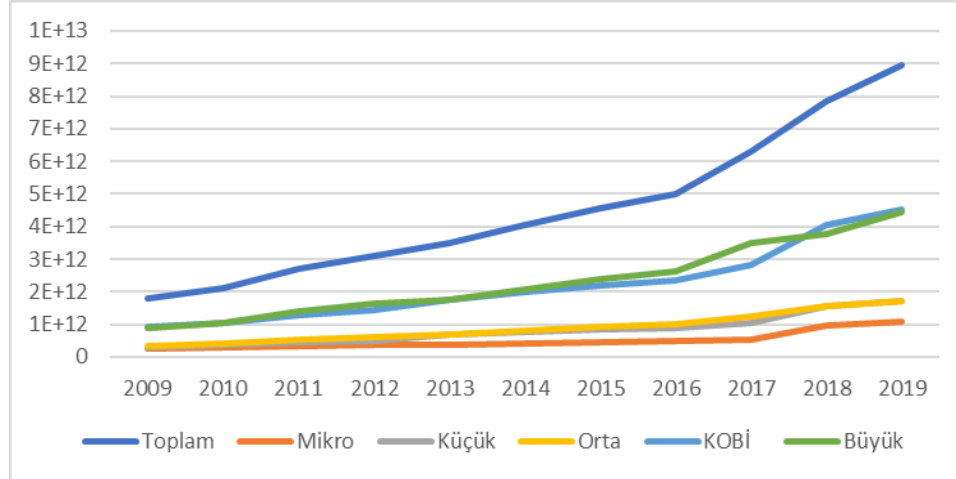


Kaynak: TÜİK, 2021

Türkiye'de toplam istihdam içinde KOBİ'ler, çok önemli bir paya sahiptir. Şekil 2'deki verilere bakıldığında KOBİ'lerin toplam istihdam içindeki payının 2009 yılında % 75,7 iken 2019 yılına gelindiğinde % 72,4 olmuştur. Büyük ölçekli işletmelerin ise toplam istihdam içindeki payının 2009 yılında % 24,3 iken 2019 da bu oran % 27,63 olmuştur. KOBİ ve büyük işletme oranlarına bakıldığında büyük işletmelerde az bir artış olsa da KOBİ'lerin toplam istihdam içindeki payı yine çok önemli bir düzeydedir.

Şekil 3'te büyüklük gruplarına göre işletme türlerinin 2009-2019 dönemine ait ciroları verilmiştir. Bu verilere bakıldığında bütün grupların cirolarında yükselen bir trendin olduğu görülmektedir. KOBİ'lerin toplam cirosu 2009 yılında 909 milyar TL iken, sürekli artış göstererek 2019 yılında gelindiğinde 4 trilyon 507 milyar TL olmuştur. KOBİ'ler ölçek bağlamında ele alındığında en yüksek ciro 2009 yılında 327 milyar TL ile orta ölçekli girişimlerde iken, 2019 yılında 1 trilyon 733 milyar TL ile küçük ölçekli girişimlerin olmuştur. Orta ölçekli girişimlerin cirosu 2019 yılında 1 trilyon 710 milyar TL olurken, mikro ölçekli girişimlerin cirosu 1 trilyon 63 milyar TL olmuştur.

Şekil 3. Ekonomik faaliyet ve büyüklük grubuna göre ciro (Milyar TL)



Kaynak: TÜİK, 2021.

KOBİ'lerin 2009 yılında toplam ciro içindeki payı %51,1 iken büyük ölçekli işletmelerin payı ise % 48,90 olmuştur. 2019 yılına gelindiğinde KOBİ'lerin payı % 49,6 olurken büyük ölçekli işletmelerin payı ise % 50,4 olmuştur. Bu da 2009-2019 yılları arasında geçen süre içinde KOBİ'lerin toplam ciro içindeki payını muhafaza ettiği ve Türkiye'nin ekonomik büyümesinde ne kadar önemli bir yere sahip olduğunu göstermektedir.

3. TÜRKİYE'DE KOBİ'LERİN FİNANSMAN SORUNLARI

Günümüzde KOBİ'lerin karşı karşıya olduğu en önemli sorun, finansman sorunudur. Finansman sorunu kendisi bir sorun olduğu gibi birçok soruna da kaynaklık etmektedir. KOBİ'ler, yaşadıkları finansman sıkıntısından dolayı gelişmiş teknolojilere sahip olamamakta ve sonuç olarak üretimde, emek yoğun bir üretim tercih etmek zorunda kalmaktadırlar. Bu da üretilen mal ve hizmetin kalitesini ve üretim miktarını olumsuz etkilemektedir. Böylece KOBİ'lerin satış gücü zayıflamakta ve büyük işletmelerle rekabet etme şansı azalmaktadır. Ayrıca bu durum, KOBİ'lerin ihracat ve uluslararası rekabetini de olumsuz etkilemektedir (Uçkun, 2009: 132).

İşletmeler, finansman ihtiyaçlarını öz ve yabancı kaynak olmak üzere iki şekilde karşılarlar. Yabancı kaynaklar, banka ve benzeri finansman kuruluşlardan temin edilirken öz kaynak ise işletmenin ortaklarının ortaya koyduğu ve ya koyacağı likiditelerden oluşmaktadır (Çekçeoğlu, 2002: 69). İşletmelerin öz kaynakları yetersiz kalması durumunda, başvurdukları en sık yöntem banka kredileridir. Ancak KOBİ'lerin kendi yapılarından kaynaklanan sorunlar, teşvik politikaların yetersizliği, ekonomik istikrarsızlık ve yüksek faiz oranları gibi nedenlerden dolayı kredi finansmanını da karşılamakta zorlanmaktadır (Atay, 2014: 5; Aras, 2001). Aynı zamanda Türkiye'de KOBİ'lere ait özel bir bankacılık sisteminin bulunmaması, var olan bankacılık sisteminin daha çok büyük firmaların yönetiminde olması ve devlet teşvik politikalarının finansman ihtiyaçlarında yeterli olmaması gibi nedenler de KOBİ'lerde bu yöntemin kullanılmasında sorunlar oluşturmaktadır (Özder, 2006: 915).

Diğer yandan KOBİ'lerin kredi başvurularında karşılaştıkları en önemli sorunlardan birisi de teminat gösterememeleridir. KOBİ'ler, kısa vadeli finansman ihtiyaçlarını karşılamak için bankanın istediği ipoteği ve ya kefaleti karşılamaya güçleri yetmemektedir. Büyük işletmeler, kredi başvurularında işletme varlıklarını teminat olarak gösterebilirken KOBİ'ler ise genellikle kişisel mal varlıklarını teminat göstermektedirler. Diğer yandan işletmelerin iflas etmeleri durumunda, KOBİ'ler tüm mal varlıklarını kaybetme tehlikesi ile karşı karşıya kalmaktadırlar. Sonuç olarak KOBİ'ler, kredi yoluyla finansman ihtiyaçlarını karşılamakta çekimser davranmaktadır (Karadal, 2002: 8).

Tablo 1'de Türkiye'de banka kredileri toplamının KOBİ ve büyük ölçekli girişimlere göre dağılımı verilmiştir. Tablo 1'de görüldüğü gibi 2015 yılında banka kredilerinin % 10,8'ini KOBİ'ler ve % 89,2'sini ise büyük ölçekli girişimlerin kullandıkları gözlenmektedir. 2019 yılına gelindiğinde ise banka kredilerinin % 4,3'ünü KOBİ'ler, % 95,7'sini ise büyük ölçekli girişimlerin kullandıkları görülmektedir. Bu veriler ışığında değerlendirmek gerekirse KOBİ'ler, Türkiye'deki girişimler içinde % 99,8'lik paya sahip iken toplam kredi içindeki payının % 4,3 olması, Türkiye'de KOBİ finansman krizinin ne kadar büyük olduğunu göstermektedir.

Tablo 1. Banka kredileri toplamının KOBİ ve büyük ölçekli girişimlere göre dağılımı (%), 2015-2019

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------|------|------|------|------|------|
| KOBİ | 10,8 | 7,1 | 8,9 | 5,5 | 4,3 |
| Büyük | 89,2 | 92,9 | 91,1 | 94,5 | 95,7 |

Kaynak: TÜİK, 2021.

TÜİK 'in verilerine göre 2015 yılında KOBİ'lerin pasif dağılımı içinde kısa vadeli yabancı kaynakların % 55,5 olduğu ve 2019 yılına gelindiğinde ise bu oranın % 52,9'a düştüğü görülmektedir. Ayrıca uzun vadeli yabancı kaynakların ise 2015 yılında % 21 iken 2019'da % 15,6'ya düştüğü, öz kaynakların oranının ise 2015'te % 23,5 iken 2019'da % 31,5'e çıktığı gözlenmektedir. Bu da son yıllarda KOBİ'lerin finansman oranının ne kadar düştüğünü gözler önüne sermektedir.

Tablo 2. Pasif kalemlerin KOBİ ve büyük ölçekli girişimlere göre dağılımı (%), 2015-2019

| | | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------------|-------|------|------|------|------|------|
| Kısa Vadeli Yabancı Kaynaklar | KOBİ | 14,4 | 11,2 | 12,4 | 13,3 | 10,5 |
| | Büyük | 85,6 | 88,8 | 87,6 | 86,7 | 89,5 |
| Uzun Vadeli Yabancı Kaynaklar | KOBİ | 11,6 | 8,8 | 9,5 | 8,1 | 5,5 |
| | Büyük | 88,4 | 91,2 | 90,5 | 91,9 | 94,5 |
| Öz Kaynak | KOBİ | 8,1 | 7,0 | 7,8 | 8,7 | 9,9 |
| | Büyük | 91,9 | 93,0 | 92,2 | 91,3 | 90,1 |

Kaynak: TÜİK, 2021.

Tablo 2'de pasif kalemlerin KOBİ ve büyük ölçekli girişimlere göre dağılımı verilmiştir. Bu verilere göre 2015 yılında kısa vadeli yabancı kaynak toplamının %14,4'ü KOBİ'lere aitken, 2019 yılında bu oran %10,5'e düşmüştür. Uzun vadeli yabancı kaynak toplamında KOBİ ağırlığı 2015 yılında %11,6 iken, 2019 yılında %5,5'e düşmüştür. Öz kaynaklarda ise; 2015 toplam öz kaynakların %8,1'i KOBİ'lerde iken, 2019 yılında bu oran %9,9'a yükselmiştir. Büyük ölçekli girişimlerde borç ağırlığı yıllar içerisinde artmıştır.

4. LİTERATÜR

KOBİ'lerin finansman sorunuyla alakalı birçok ulusal ve uluslararası çalışma ele alınmıştır. Ryan vd. (2014) çalışmalarında, 20 Avrupa ülkesi çerçevesinde 118.000'den fazla KOBİ'den oluşan geniş bir panel veri seti kullanarak bankaların piyasa gücünün KOBİ kredileri üzerindeki etkisini test etmişlerdir. Çalışmada, bankaların piyasa gücünün KOBİ'ler için artan finansman kısıtlamaları ile sonuçlandığı, işletmenin büyüklüğü ve şeffaflığının heterojen olduğu ve bankalara bağımlılığın artmasının finansman kısıtlaması üzerindeki etkiyi artırdığı sonuçları elde edilmiştir.

Wang vd. (2020) çalışmalarında, 19 Avrupa ülkesinden elde ettikleri KOBİ-banka ilişkisi üzerine verileri kullanmışlar. Çalışmada banka piyasa gücünün KOBİ finansmanı üzerindeki etkisi araştırılmıştır. Çalışmada, banka pazar gücünün KOBİ'lerin banka finansmanına erişimini azalttığı ve uzun vadeli KOBİ kredilerini kolaylaştırdığı sonucuna varılmıştır.

Erdoğan (2018b) çalışmasında, bankacıların bakış açısıyla KOBİ'lerin banka kredilerini erişimini etkileyen faktörlerin belirlenmesi amaçlanmıştır. Bu doğrultuda 25 Türk banka yöneticisi ile yapılan görüşmeler sonucunda elde edilen veriler, Tematik analiz kullanılarak değerlendirilmiştir. Çalışmada, KOBİ'lerin finansal verileriyle birlikte kredi yükümlülüklerine olan bağlılığının, banka kredilerine erişimini etkilediği sonuca varılmıştır. Ayrıca bankaların faaliyet alanı için öz kaynak yeterliliği, firmanın karlılığı, borç oranı ve cari oranı ve firmanın yeterli nakit akışı yaratma kabiliyeti gibi önemli faktörleri göz önüne aldığı ifade edilmiştir.

Pan ve Zhu (2015) çalışmalarında, bankalar ile grup kredisi alan işletmeler arasındaki kredi sorununun çözümü iki oyun tasarlamışlardır. İlk oyunda mevcut durumun formüle edildiği statik bir oyun, ikinci oyunda ise kredi garanti sistemin olduğu sınırlı tekrarlı bir oyun kullanılmıştır. Her iki oyunda da oyuncular için farklı stratejiler tanımlanmış ve rasyonel hareket eden oyuncular için optimum denge noktaları bulunmuştur. Sonuç olarak grup kredisi verimliliğinin artırılması için geniş ve kapsamlı bir kredi garanti sisteminin kurulmasının yararlı olacağı görülmüştür.

Ma vd (2019) çalışmalarında, KOBİ'lerin finansman sorunun çözümü için asimetrik bilgi içeren genişletilmiş bir ipotek kredi modeli ele almışlardır. Modelde, işletmelerin öz finansmanlarının bankalar için güvenilir bir faktör olduğu vurgulanmıştır. Modelde bankaların öz finansman oranı düşük işletmeler için çok katı şartlar sunduğu simülasyonda iki senaryo ortaya çıkmıştır. Bunlardan birincisi, bazı KOBİ'lerin yetersiz ipotek varlıkları nedeniyle

kredi alamaması; diğeri ise bazı KOBİ'lerin yeterli ipotek varlıklarına sahip olsalar bile kredi gereksinimleri nedeniyle gönüllü olarak kredi vermekten vazgeçmeleridir. Sonuç olarak model kapsamında, KOBİ'ler için kendi kendini finanse etme ölçeğinin düşmesi ile kredi alabilme durumunu arasında ters orantının olduğu görülmüştür.

Shang vd. (2020) çalışmalarında, Çin'de bir yandan banka kredilerine artan talep diğer yandan temerrüde düşen banka kredilerin artması ikileminin çözülmesi amacıyla oyun teorisi yöntemleri kullanılarak KOBİ'lerin grup kredisi uygulamalarına ilişkin bir fiyatlandırma modeli geliştirmişlerdir. Çalışmada, KOBİ kredi risklerin tüm paydaşlar arasında dağıtıldığı ve tüm ana parametrelerin grup üzerindeki etkilerin simüle edildiği grup fiyatlandırma yöntemi ile hem KOBİ'ler için hem de bankalar için en uygun çözümler üretilmiştir. Sonuç olarak KOBİ'lerin düşük finansman maliyetlerine ve daha fazla finansman avantajına sahip olacakları ve bankaların da kredilerini garanti altına aldığı bir yatırım fonunun olacağı bir modelin her iki taraf için en uygun çözüm olduğu tespit edilmiştir.

Gao vd. (2021) çalışmalarında, ticari bankaların KOBİ'lerin finansmanı üzerindeki risk tercihlerinin etki ve istikrar analizini yapmak amacıyla DSGE (Dinamik Stokastik Genel Denge) analiz yöntemini kullanmışlardır. Bu çerçevede yapılan statik analizde, KOBİ'lerin ipotekli varlıkların devalüasyonunun artmasıyla, KOBİ'lerin risk alma kritik değerinin azaldığı ve borçlanma maliyetinin arttığı, dolayısıyla KOBİ'lerin kredi ölçeğinin ve kaldıraç oranının düştüğü görülmüştür. Diğer yandan yapılan sayısal simülasyon sonucunda ise ticari bankaların kurumsal varlıklara yönelik risk tercihlerinin ağırlığının artması ile ticari bankaların KOBİ'lere kredi faiz oranı esnekliğinin azaldığı, kredi faiz oranı esnekliğinin azalmasının ise ipotek oranının artmasına neden olacağı görülmüştür.

Yanying vd. (2021) çalışmalarında, Çin'de devlet ile KOBİ'ler arasındaki bilgi kirliliğinin denetimi ve kontrolünü teşvik etmek amacıyla bir devlet-KOBİ oyunu tasarlanıp stratejik olarak çözümlenmiştir. Devlet-KOBİ oyununda, işletmelerin bilgi kirliliğini bilinçli bir şekilde kontrol etmelerini ve hükümetin de etkili bir şekilde denetlemesini sağlaması amacıyla stratejiler formüle edilmiştir. Böylece bu yöntemin KOBİ'lerin bilgi kirlilik kontrolünü teşvik edeceğine, hükümet ve işletme arasındaki bilgi iletişim maliyetlerini azaltacağı ifade edilmiştir.

Guowei ve Tao (2021) çalışmalarında, banka ve KOBİ'ler arasındaki finansman krizini statik ve dinamik oyun yöntemlerini kullanarak analiz etmişlerdir. Statik oyun bağlamında her bir rakip için Nash dengesini veren en iyi stratejiler belirlenmiş ve dinamik oyun bağlamında ise karma strateji Nash dengesini veren optimal olasılık değerleri bulunmuştur. Her iki oyunda da rasyonel hareket eden rakipler için en yüksek fayda düzeyini veren denge durumları göz önünde bulundurularak çözüm önerileri geliştirilmiştir. Sonuç olarak piyasa şeffaflığını artırılması ve banka ve kurumsal kredi risklerinin azaltılması için hükümet ve bankaların kredi değerlendirme, sınıflandırma ve blok yönetiminde gerekli reformları yapmalarının gerekli olduğu ifade edilmiştir.

Genel olarak çalışmalarda, KOBİ'lerin bankalardan sınırlı düzeyde kredi almasının altında yatan en önemli nedenin banka ve KOBİ'ler arasındaki asimetrik bilginin varlığı olduğu ifade edilmiştir. Böylece bankaların KOBİ'lerin kredibilitesini değerlendirmekte zorlandığı ve kredi başvurusunda bulunan KOBİ'lerin borç yükümlüğünü yerine getiremeyeceği endişesini taşıdıkları ifade edilmiştir (Cressy, 1996; Gregory vd., 2005; Camino ve Cardone, 1999; Erdoğan; 2018). Ayrıca birçok önemli çalışmada, banka ve KOBİ finansman çözümünde oyun teorisi yöntemleri kullanılmıştır (Guowei ve Tao, 2021; Yanying vd., 2021; Gao vd., 2021; Shang vd, 2020; Chao ve Zongfang, 2013; Liu ve Mo; 2017).

5. METODOLOJİ

Bankalar ve KOBİ'ler arasındaki kredi sorununun çözümü için oyun teorisi yöntemleri kullanılmıştır. Oyun teorisi, kaynakların sınırlı ve belli kuralların olduğu bir ortamda stratejik hareket eden rasyonel karar alıcılar arasındaki çatışma ve işbirliği etkileşimini analiz etmek amacıyla geliştirilen matematiksel bir modelleme yöntemidir (Karabacak, 2018:11; Polat, 2020: 5). Oyun teorisinde, oyunun kurallarından oyuncunun kazanımlarına, oyunun tekrar sayısından oyuncuların bilgi düzeyine, oyunundaki zaman kavramından oyuncuların işbirliğine girip girmeme durumuna göre farklı oyun türleri bulunmaktadır (Polat, 2020: 10). Ayrıca oyun teorisinde stratejiler, saf (pür) ve karma olmak üzere ikiye ayrılır. Pür stratejiler, kesin ya da açık olarak oynanan stratejiler iken karma stratejiler ise belli olasılığa göre iki ya da daha fazla pür stratejinin arasında yapılır (Yılmaz, 2016:82-83).

Oyun teorisinin en önemli oyun türlerinden biri de dinamik oyunlardır. Dinamik oyunlarda oyuncular ardışıl hareket eder. Dinamik oyunlar, oyuncuların bilgi düzeyine göre tam ve eksik bilgili oyunlar diye iki farklı şekilde tanımlanır. Tam bilgili oyunlarda oyuncular, birbirinin muhtemel stratejileri ve kazançları hakkında tam bilgiye

sahip iken eksik bilgili oyunlarda ise oyuncuların en az birinin rakibine kıyasla bir takım özel bilgiye sahip olduğu bir durum söz konusudur (Yılmaz, 2016: 228; Karabacak, 2018: 102).

Banka-KOBİ oyunu, asimetrik bilginin olduğu dinamik bir oyun olarak tasarlanmıştır. Asimetrik bilgili oyunlarda, oyuncuların bilgi kümeleri birbirinden farklılık gösterdiğinden oyuncular mükemmel olmayan bilgiye sahiptir (Yılmaz, 2016: 139). Mükemmel olmayan bilgili dinamik oyunlarda alt oyun mükemmel Nash dengesini bulmak için oyunun karar kavşaklarının hem öncesindeki hem de sonrasındaki optimal hareketler eşanlı tespit edilir. Bu da oyuncuların hareketlerin rassallaştırılmasına bağlıdır (Karabacak; 2018: 92-93). Bu bağlamda oyunda oyuncuların stratejileri, karma strateji bağlamında ele alınmıştır. Karma strateji, birden çok stratejinin olduğu durumlarda karşımıza çıkmaktadır. Bazı oyunlarda birden fazla denge söz konusu olabilir. Bu durumda karma stratejiler, oyuncular için en iyi karar strateji demeti sunar. Böylece oyuncular, rakiplerine karşı hamlelerinin bir kısmında bir strateji, diğer kısmında ise farklı bir strateji ya da stratejiler uygulama fırsatı bulurlar (Ramusen, 1989: 89).

Tanım; i oyuncusunun karma stratejisi, S_i strateji kümesinde yer alan saf stratejilere ilişkin bir olasılık dağılımı şeklindedir. Karma strateji, σ_i sembolü ile gösterilir ve i oyuncusunun S_i strateji kümesinde $[0,1]$ aralığında tanımlanmış bir fonksiyondur. Yani i oyuncusunun her s_i stratejisi için $[0,1]$ aralığında değerler alır. i oyuncusunun oynadığı karma strateji, saf stratejilerden biri ($s_i \in S_i$) ise bu durumda i oyuncusunun s_i stratejisini seçme olasılığı $\sigma_i(s_i)$ şeklinde gösterilir. Bir karma stratejinin saf stratejilerle olasılık değerlerinin toplamı 1'e eşittir;

$$\sum_{s_i \in S_i} \sigma_i(s_i) = 1.$$

i oyuncusunun karma stratejisi, saf stratejilerine karşılık gelen olasılıkların listesini ifade eder. Herhangi bir oyunda n sayıdaki oyuncuların karma stratejilerin birleşimine, karma strateji profili ($\sigma = \sigma_1, \dots, \sigma_n$) denir.

Karma Stratejilerde Beklenen Fayda: Deterministik (içinde olasılık bulunmayan) fayda fonksiyonu, oyuncuların kendi tercihleri üzerinde sıralama yapması için kullanılır. Örneğin herhangi bir oyuncunun hareket kümesinde a ve b gibi hareketleri olsun. Oyuncunun hareketleri arasındaki tercihi $u(a) > u(b)$ ise oyuncu, a hareketini b hareketine ($a \geq b$) tercih ediyor demektir. Görüldüğü gibi, oyuncular deterministik oyunlarda strateji profillerini kesin olarak bilirler, fakat bu örnekte varsayıldığının aksine bazı durumlarda oyunun sonunda elde edilecek fayda durumu bilinmeyebilir. İşte böyle belirsizliklerin olduğu durumlarda, denge durumunun yakalanması için beklenen fayda hipotezi kullanılır.

Örneğin; iki oyunculu bir oyunda, oyuncuların strateji profilinde (10, 20) gibi kazanç çiftinin alınması için birinci oyuncunun X, ikinci oyuncunun Y stratejisini seçmesi gerekir. Birinci oyuncunun X seçme ihtimali 0.4, ikinci oyuncunun Y seçme ihtimalinin 0.6 olduğu bir durumda beklenen faydalar ne olur?

Tanım; i oyuncusunun karma stratejisinden beklenen faydası; $Eu_i(\sigma)$ şeklinde gösterilir. Bazı durumlara $Eu_i(\sigma)$ yerine u_i gösterimi tercih edilebilir. Strateji profillerinin $s = (s_1, s_2, \dots, s_n)$ gerçekleşme olasılığı, her i oyuncusunun s_i stratejisini oynama olasılığına çarpımına eşittir ve $\sigma_i(s_i)$ şeklinde gösterilir. Bu bağlamda n oyunculu bir oyunda bir stratejinin oynama olasılığı;

$$Pr(s) = Pr(s_1, s_2, \dots, s_n) = \sigma_1(s_1) \sigma_2(s_2) \dots \sigma_n(s_n) = \prod_{i=1}^n \sigma_i(s_i) \text{ şeklinde olur.}$$

Örnekte ifade edildiği gibi birinci oyuncunun X stratejisini 0.4, ikinci oyuncunun Y stratejisini 0.6 ihtimalle seçme olasılığı durumunda, (X, Y) stratejinin çıkma ihtimali; $0.4 \times 0.6 = 0.24$ olur ve bu oran da strateji profilinin olasılık kat sayısı olur.

$\sigma = \sigma_1, \sigma_2, \dots, \sigma_n$ karma stratejili bir oyunda, i oyuncusunun beklenen faydasını bulmak için öncelikle her saf stratejisinin beklenen faydası bulunur. i oyuncusunun n oyunculu bir oyunda beklenen faydası;

$$u(\sigma) = Eu_i(\sigma) = \sum Pr(s) \cdot u_i(s) = \sum [\prod \sigma_i(s_i)] u_i(s) \text{ şeklinde olur.}$$

Yukarıda oyuncuların (X, Y) stratejisini oynama ihtimalleri 0.24 bulunmuştu ve birinci oyuncunun bu profilden kazancı 10 birimdi. Bu durumda birinci oyuncunun X strateji oynamasından beklenen fayda $20 \times 0.24 = 4.8$ olurken ikinci oyuncunun Y stratejisini oynamasından beklenen fayda ise $10 \times 0.24 = 2.4$ olur. Eğer bu oyun, 4 farklı stratejili bir oyun olarak farz edilirse 1. oyuncunun diğer 3 strateji profilinden beklenen faydası sırasıyla;

1.6, 2.4, 3.6 olursa 1. oyuncunun bu oyunda beklenen toplam faydası $2.4 + 1.6 + 2.4 + 3.6 = 10$ olur (Karabacak, 2018: 64-67; Yılmaz, 2016:89-92; Gibbons, 1992: 29-33; Ramusen, 1989: 66-69).¹

6. UYGULAMA VE BULGULAR

Çalışmanın bu kısmında, Banka ve KOBİ’ler arasındaki kredi krizinin stratejik olarak değerlendirilmesi ve çözüm önerilerin geliştirilmesi amacıyla oyun teorisi yöntemleri kullanılarak bir banka-KOBİ dinamik oyunu modellenmiştir. Asimetrik bilginin olduğu bu oyun, ilk olarak yaygın form ve daha sonra da stratejik form yöntemi kullanılarak gösterilmiştir. Ayrıca oyun, karma strateji bağlamında çözümlenmiştir. Banka-KOBİ oyunu modellemesinde kullanılan notasyonların açıklamaları Tablo 3’te verilmiştir.

Tablo 3. Banka-KOBİ Oyununda Kullanılan Notasyonların Açıklamaları

| Notasyon | Açıklama |
|----------|---|
| I | Banka tarafından verilen kredi miktarı. |
| C_B | Bankanın verdiği kredi için katlanmak zorunda kalacağı maliyet. |
| K_B | İşletmenin temerrüde düşmesi durumunda bankanın katlanacağı ek maliyet. |
| i | Bankanın KOBİ kredisi için belirlediği faiz oranı. |
| r | İşletmenin aldığı kredinin beklenen getiri oranı. |
| C_K | İşletmenin aldığı kredi için katlanmak zorunda kaldığı maliyet. |
| Q_K | İşletmenin temerrüde düşmesi sonucu kaybedeceği itibar. |
| T_K | İşletmenin kredi almak için verdiği teminat. |
| p | Bankanın kredi verme olasılığı |
| q | İşletmenin aldığı krediyi geri ödeme olasılığı |

Banka-KOBİ Oyununda Temel Alınan Varsayımlar:

- Banka-KOBİ oyunu, iki oyuncunun olduğu dinamik bir oyundur.
- Oyuncular arasında asimetrik bir bilgi vardır. İkinci oyuncu olan banka, rakibi işletme hakkında eksik bilgiye sahip iken işletme ise özel bir bilgiye sahiptir.
- Her iki oyuncu birbirine bağımlıdır. Yani tek başına hiçbir rakibin sonuçlar üzerine tam bir kontrol sağlayamadığı ve sonucun rakibin kararına bağlı olduğu bir durum söz konusudur.
- Oyuncular rasyoneldir. Her bir oyuncu karını maksimize etmeye çalışmaktadır.
- Her bir oyuncunun hareket kümesinde iki hareket vardır. Birinci oyuncunun “sözünde dur” ve “sözünde durma”, ikinci oyuncunun ise “kredi ver” ve “kredi verme” şeklinde ikiye hareketi vardır.
- Bankanın kredi vermesi (p), işletmenin sözünde durması ise (q) olasılığına bağlıdır. Bu bağlamda bankanın karma stratejisi (p, 1-p) şeklinde sıralı bir ikilidir: p olasılıkla “kredi ver”, 1-p olasılıkla da “kredi verme” oynamaktadır, yani $\sigma_{Banka}(p, 1-p)$ ’dir. Alternatif olarak şu şekilde de ifade edilebilir: Pr (kredi ver) = p, Pr (kredi verme) = 1-p. Dolayısıyla, Bankanın karma strateji uzayı, yani tüm olası karma stratejiler kümesi aşağıdaki gibi ifade edilir:

$$\sum_{Banka} = \{(p, 1-p): p \in [0,1]\}$$

Diğer yanda işletmenin karma stratejisi (q, 1-q) şeklinde sıralı bir ikilidir: q olasılıkla “sözünde dur”, 1-q olasılıkla da “sözünde durma” oynamaktadır, yani $\sigma_{İşletme}(q, 1-q)$ ’dir. Alternatif olarak şu şekilde de ifade edilebilir: Pr (sözünde dur)= q, Pr (sözünde durma)= 1-q. İşletmenin tüm olası karma stratejiler kümesi de aşağıdaki gibi ifade edilir:

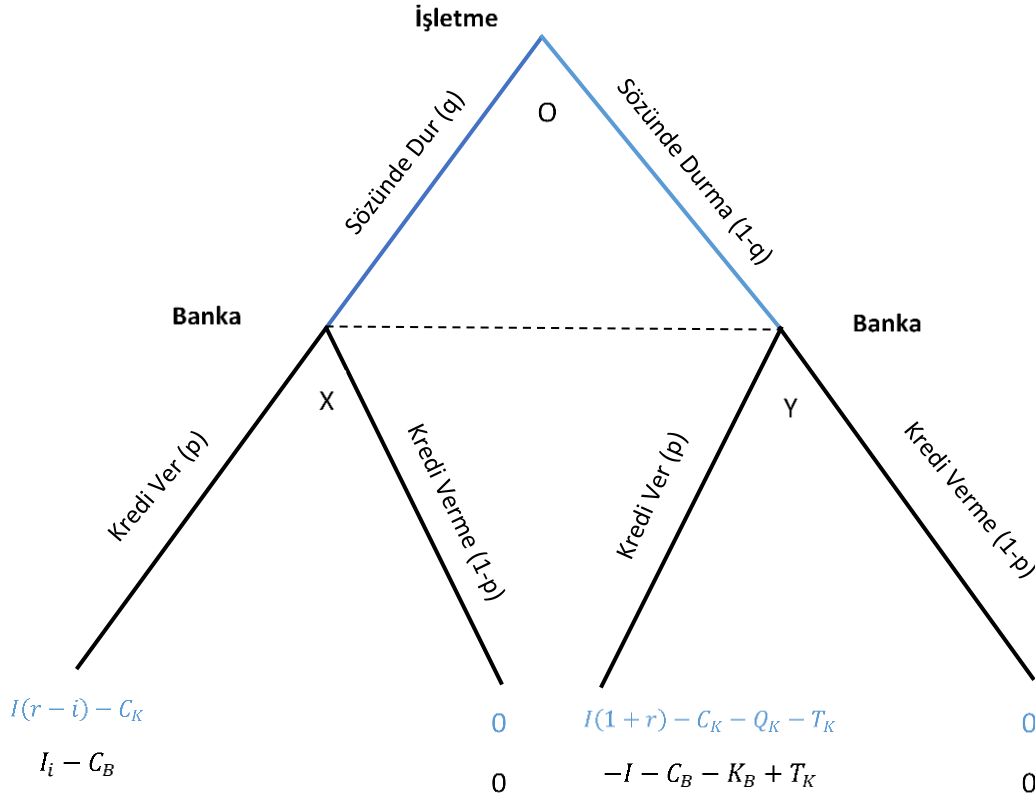
$$\sum_{China} = \{(q, 1-q): q \in [0,1]\}$$

¹ Birinci oyuncunun X oynaması p, Y oynaması 1-p; ikinci oyuncunun X oynaması q, Y oynaması 1-q olasılıkla oynandığı farz edilirse p=0,4 ve q=0,4 olur. Bu durumda oyuncuların (X, X) oynama olasılığı 0,16 olur, (Y, X) oynama olasılığı 0,24 olur ve (Y, Y) oynama olasılığı ise 0,36 olur.

Banka-KOBİ Oyununun Modellenmesi ve Analizi

Banka-KOBİ oyunu, temel alınan varsayımlar göz önüne alınarak ve Tablo 1’de tanımlanan notasyonlar kullanılarak ilk olarak yaygın form yardımıyla Şekil 4’te gösterilmiştir.

Şekil 4. Banka-KOBİ Oyununun Yaygın Form ile Gösterimi



Şekil 4’te görüldüğü gibi birinci oyuncu işletme, ikinci oyuncu ise bankadır. Oyunda üç tane karar kavşağı vardır. Bunlar sırasıyla; birincisi işletmenin karar vereceği “O” karar kavşağı, ikincisi işletmenin sözünde durması durumunda bankanın karar vereceği “X” karar kavşağı ve üçüncüsü ise işletmenin sözünde durmaması durumunda bankanın karar vereceği “Y” karar kavşağıdır. Banka ve işletme arasında asimetrik bilgi olduğu (bankanın işletmenin mali durumu ve niyeti hakkında net bir bilgiye sahip olmaması) için oyun ağacının X ve Y karar kavşaklarının kesiştiği yerler arasında kesik çizgi kullanılmıştır. Banka, işletmenin niyetini bilmediği için bulunduğu karar kavşaklarında hareketlerini, işletmenin belli olasılıklar bağlamında vereceği karara bağlamaktadır. Örneğin işletme q olasılıkla sözünde durursa banka p olasılıkla kredi verecek, 1-p olasılıkla ise kredi vermeyecektir. Aynı şekilde işletme, 1-q olasılıkla sözünde durmazsa banka p olasılıkla kredi verecek, 1-p olasılıkla ise kredi vermeyecektir. Oyuncuların verecekleri kararlar sonucunda elde edecekleri fayda düzeyleri, belli notasyonlar kullanılarak formüle edilmiştir. Söz konusu her bir rakibin belli stratejiler sonucunda elde edeceği fayda düzeyi, oyun ağacının terminal (bitiş) noktalarında verilmiştir. Banka-KOBİ oyununda, rasyonel olan her bir oyuncunun fayda düzeyini maksimize eden stratejinin belirlenebilmesi için optimal olasılık değerlerinin bilinmesi gerekmektedir. Söz konusu oyunda, oyuncuların stratejilerin ve hareketlerinin daha net anlaşılması için oyun, Tablo 2’de stratejik biçimli gösterilmiştir.

Tablo 2. Banka-KOBİ Oyunun Stratejik Biçimli Gösterimi

| | BANKA | | |
|---------|--------------------|--|----------------------|
| | | Kredi Ver (p) | Kredi Verme (1-p) |
| | | | |
| İŞLETME | Sözünde Dur (q) | $I(r-i) - C_K, I_i - C_B$ | 0, 0 |
| | Sözünde Durma | $I(1+r) - C_K - Q_K - T_K, -I - C_B - K_B + T_K$ | 0, 0 |

| | | | |
|--|-------|--|--|
| | (1-q) | | |
|--|-------|--|--|

Oyunun çözümünde öncelikle her bir oyuncunun yapacağı hamle sonucunda beklenen fayda düzeyinin ne olacağı bulunmalıdır. Bu bağlamda her bir oyuncunun beklenen fayda düzeyi aşağıdaki gibidir:

Bankanın kredi vermesi durumunda beklenen fayda düzeyi;

$$EU_{Banka(Kredi\ ver)} = (I_i - C_B) \cdot q + (-I - C_B - K_B + T_K)(1 - q) \text{ olur.}$$

Bankanın kredi vermemesi durumunda beklenen fayda düzeyi;

$$EU_{Banka(Kredi\ Verme)} = (0)q + (0)(1 - q) \text{ olur.}$$

Bankanın tüm stratejiler bağlamında ortalama beklenen faydası ise aşağıdaki gibi olur:

$$EU_{Banka(Ort.)} = p \cdot [(I_i - C_B) \cdot q + (-I - C_B - K_B + T_K)(1 - q)] + (1 - p)[(0)q + (0)(1 - q)].$$

$$EU_{Banka(Ort.)} = p \cdot [(I_i - C_B) \cdot q + (-I - C_B - K_B + T_K)(1 - q)] \text{ olur.}$$

İşletmenin sözünde durması durumunda beklenen faydası;

$$EU_{İşletme(Sözünde\ Dur)} = (I(r - i) - C_K) \cdot p + (0)(1 - p) \text{ olur.}$$

İşletmenin sözünde durmaması durumunda beklenen faydası da aşağıdaki gibi olur:

$$EU_{İşletme(Sözünde\ Durma)} = (I(1 + r) - C_K - Q_K - T_K)p + (0)(1 - p)$$

İşletmenin tüm stratejiler bağlamında ortalama beklenen faydası ise aşağıdaki gibi olur:

$$EU_{İşletme(Ort.)} = q \cdot [(I(r - i) - C_K) \cdot p + (0)(1 - p)] + (1 - q)[(I(1 + r) - C_K - Q_K - T_K)p + (0)(1 - p)]$$

$$EU_{İşletme(Ort.)} = q \cdot [(I(r - i) - C_K) \cdot p] + (1 - q)[(I(1 + r) - C_K - Q_K - T_K)p].$$

Kobi-Banka oyununun karma strateji Nash dengesini veren optimal q değeri için Bankanın ortalama beklenen fayda düzeyinin türevi alındığında;

$$\frac{\partial EU_{Banka(Ort.)}}{\partial p} = q(I_i + I + K_B - T_K) - I - C_B - K_B + T_K = 0$$

$$q^* = \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$$

Banka oyuncusu için elde edilen sonuç şunu ifade etmektedir: Eğer işletme, $q^* = \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$ olasılıkla stratejilerini rassallaştırırsa herhangi bir p değeri banka için en iyi tepkidir. Fakat işletmenin stratejisi $q \neq \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$ ise bankanın en iyi stratejisi pür strateji olur. Yani eğer $q > \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$ olursa bankanın en iyi tepkisi her zaman “kredi ver” oynamak olacaktır. Eğer $q < \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$ olursa bu durumda ise bankanın her zaman en iyi tepkisi “kredi verme” oynamak olacaktır. Diğer yandan optimal q^* değerini veren parametrelere bakıldığında C_B ve I_i değerlerinin çok önemli olduğu görülmektedir. Bu da bankanın kredi verme maliyeti ile bankanın kredi vermesi sonucu elde edeceği faiz getirisi arasındaki ilişkiyi göstermektedir. Yani bankanın faiz getirisinin artması ve diğer yandan kredi verme maliyetinin sabit kalması ya da düşmesi bankanın “kredi ver” hareketini oynamasını zorunlu kılacaktır. Diğer yandan kredi verme maliyetinin artması ve faiz getirisinin düşmesi ya da optimal dengeyi bozacak bir ilişkinin ortaya çıkması sonucunda ise bankanın “kredi verme” hareketini oynaması gerekecektir.

Karma strateji Nash dengesini veren optimal p değeri için işletmenin ortalama beklenen fayda düzeyinin türevi alındığında;

$$\frac{\partial EU_{İşletme(Ort.)}}{\partial q} = p(Q_K + T_K - I(1 + i)) = 0$$

$$p^* = 0$$

İşletme oyuncusu için elde edilen sonuç şunu ifade etmektedir: Eğer banka, $p^* = 0$ olasılıkla stratejilerini rassallaştırırsa herhangi bir q değeri işletme için en iyi tepki olacaktır. Fakat bankanın stratejisi $p \neq 0$ ise işletmenin en iyi stratejisi pür strateji olur. Yani eğer $Q_K + T_K - I(1+i) \geq 0$ olursa işletmenin en iyi tepkisi “sözünde dur” olacaktır. Eğer $Q_K + T_K - I(1+i) \leq 0$ olursa işletmenin en iyi tepkisi “sözünde durma” olacaktır. Daha net ifade etmek gerekirse eğer işletmenin itibarı ve teminat miktarı (Q_K ve T_K), işletmenin bankadan aldığı kredi miktarı ve ödemek zorunda kalacağı faizden ($I+I_i$) daha yüksek ise işletme için en iyi hareket “sözünde durma” olacaktır.

7. SONUÇ VE ÖNERİLER

KOBİ’ler, Türkiye ekonomisi için çok önemli bir yere sahiptir. KOBİ’ler, Türkiye ekonomisinde %99,8’lik toplam girişim sayısı ile istihdamın %72,4’ünü, personel maliyetinin %51,8’ini, cironun %50,4’ünü, üretim değerinin %44,1’ini ve faktör maliyetiyle katma değer %44’ünü karşılamaktadır. Buna karşın Türkiye’de banka kredilerinin % 4,3’ünü KOBİ’ler, % 95,7’sini ise büyük ölçekli işletmeler kullanmaktadır. Ortaya çıkan bu tablo, KOBİ’lerin Türkiye ekonomisinin bel kemiği olduğunu ancak bu görevi üstlenirken en büyük finansman kaynağı olan banka kredilerinden hak ettiği payı alamadığını göstermektedir.

KOBİ’lerin finansman sorunun ortaya çıkmasında birçok neden vardır. Bu nedenler arasında, KOBİ’lerin kendi yapılarından kaynaklanan sorunlar ve oto finansman olanaklarının kısıtlı olması, KOBİ’lerin kredi hacimlerinin düşük ve kredi maliyetlerinin yüksek olması, devlet teşvik politikalarının yetersizliği, ekonomik istikrarsızlık, yüksek faiz oranları ve KOBİ’lerin teminat temininde yaşadıkları aksaklıklar sıralanabilir. Ayrıca bankalar da bu nedenlerden dolayı yüksek riskli kredi vermekten çekinmektedirler. Bu durum, gelişen rekabet ortamında KOBİ’lerin her geçen gün daha da zayıflamasına ve birçok KOBİ’nin son bulmasına sebep olabilir. Bu bağlamda KOBİ’lerin finansman sorunlarının çözümü için uzun vadeli, akılcı ve verimliliği artırmaya yönelik politikaların hayat bulması kaçınılmazdır.

Bu çalışmada, banka ve KOBİ’ler arasındaki finansman krizinin stratejik olarak değerlendirilmesi ve çözüm önerilerin geliştirilmesi amaçlanmıştır. Bu doğrultuda ilk olarak Türkiye’de KOBİ’lerin mevcut durumuna değinilmiş ve daha sonra finansman krizinin çözümü için oyun teorisi yöntemleri kullanılarak belli varsayımlar altında bir dinamik banka-KOBİ oyunu tasarlanmıştır. Banka-KOBİ oyunu, ilk olarak yaygın form ve daha sonra stratejik form yardımıyla gösterilmiştir. Asimetrik bilginin olduğu bu oyun, karma strateji bağlamında çözümlenmiştir. Rasyonel hareket eden banka ve işletmenin optimum stratejileri, belli olasılıklara bağlı olarak elde edilmiştir. Sonuç olarak banka-KOBİ oyununda, bankanın hareketlerini rassallaştıracak optimal p değeri $p^* = 0$, işletmenin hareketlerini rassallaştıracak q değeri ise $q^* = \frac{C_B + I + K_B - T_K}{I_i + I + K_B - T_K}$ olarak elde edilmiştir. Rasyonel hareket eden her bir rakip, karşı oyuncunun optimal olasılık değerini göz önüne alıp en iyi tepkisini belirlemek zorundadır. Yani banka optimal q , işletme ise optimal p değerini göz önüne alıp en iyi tepkisini vermek zorundadır. Bağlamda çözümlenen oyunda sırasıyla bankanın işletmeye karşı en iyi tepkisi, bankanın kredi verme maliyeti ile bankanın kredi vermesi sonucu elde edeceği faiz getirisi (C_B ile I_i) arasındaki ilişkiye bağlıdır. Yani bankanın faiz getirisinin artması ve diğer yandan kredi verme maliyetinin sabit kalması ya da düşmesi bankanın kredi vermesini zorunlu kılacaktır. Diğer yandan kredi verme maliyetinin artması ve faiz getirisinin düşmesi ya da optimal dengeyi bozacak bir ilişkinin ortaya çıkması sonucunda ise bankanın kredi vermemesi en iyi tepki olacaktır. İşletmenin bankanın stratejilerine karşı en iyi tepkisi ise işletmenin itibarı ve teminat miktarı ile kredi miktarı ve ödenmek zorunda kalınacak faiz miktarına bağlıdır. Daha net ifade etmek gerekirse eğer işletmenin itibarı ve teminat miktarı (Q_K ve T_K), işletmenin bankadan aldığı kredi miktarı ve ödemek zorunda kalacağı faizden ($I+I_i$) daha yüksek ise işletme için en iyi hareket, sözünde durup aldığı krediyi ödemek olacaktır.

Türkiye’deki KOBİ’lerin mevcut durumu ve çalışmanın sonuçları göz önüne alındığında, banka ve KOBİ’ler arasındaki finansman krizinin çözümü için aşağıdaki öneriler sıralanabilir:

- Çalışmanın sonucunda da görüldüğü gibi işletmeler için itibar ve teminat miktarının bankalar için ise kredi verme maliyeti ile faiz getirisinin çok önemli olduğu görülmektedir. Her iki tarafın sıkıntısını giderecek en iyi çözüm, mevcut şartlara uygun kredi garanti kuruluşlarının açılması ve var olan kredi garanti kuruluşlarının ise kapsam ve bütçelerinin genişletilmesi.
- 2009 yılından beri tüm sektörlerde faaliyet gösteren KOBİ’lere destek vermeye çalışan KOSGEB’in gelişmiş ülkelere göre hizmet ağının genişletilmesi ve bütçesinin daha da artırılması.
- KOBİ’lere verilen banka kredilerinin faiz oranlarının daha makul seviyelere çekilmesi.
- Gelişmiş ve gelişmekte olan birçok ülkede olduğu gibi KOBİ’lerin gelişmesini ve büyümesini sağlayan güçlü bir KOBİ borsasının oluşturulması ve aynı zamanda İMKB bünyesinde kurulan “Gelişen İşletmeler

Piyasası” adı altında faaliyet gösteren KOBİ borsasının mevcut problemlerinin giderilmesi ve kapsamının genişletilmesi.

- Türkiye’de KOBİ’lerin gelişmesi ve büyümesi için katılım bankacılığı öncülüğünde girişim sermayesi sisteminin tam manasıyla hayat bulması.
- KOBİ’lerin uluslararası fonlardan ve yatırım bankalarından yararlanabilmeleri için gerekli çalışmaların yapılması ve KOBİ’lerin yönlendirilmesi gerekmektedir.

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Fonksiyonel Para Biriminin (IAS 21) Gelişmekte Olan Piyasalarda Yer Alan Firmaların Finansal Tabloları Üzerindeki Potansiyel Etkisinin Analizi: Türkiye’de Faaliyet Gösteren Örnek Bir Firma Uygulaması

Nabi KÜÇÜKGERGERLİ¹

¹Dr. Öğretim Üyesi, İstanbul Sağlık ve Teknoloji Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, İşletme Bölümü
nabii@hotmail.com.tr , ORCID: 0000-0003-2995-5188

Özet: Firmaların ticari işlemler gerçekleştirdiği para birimi genellikle, şirketin bulunduğu ülkenin ulusal para birimi olmasına karşın gelişmekte ekonomilerde ihracat ve ithalat bedellerinin dövizde endeksli olması ve bu şirketlerin alış ve satışlarını dövizde endeksli olarak yapmaları fonksiyonel para biriminin yerel para biriminden farklı olarak yabancı para olmasına neden olmaktadır. Özellikle son yıllarda dünya ticaretinde yoğun olarak kullanılan para birimleri olan Avro ve Amerikan doları karşısında gelişmekte olan ülkelerin para birimlerinin değer kaybetmesi, fonksiyonel para birimi finansal kârlılığı ile yerel para birimi finansal kârlılığı arasında ciddi farklar oluşmasına zemin hazırlamıştır. Bu çalışmamızda, gelişmekte olan piyasalar içerisinde yer alan Türkiye’de faaliyet gösteren ve fonksiyonel para birimi dolar olan bir üretim işletmesinin finansal tabloları fonksiyonel para biriminden raporlanarak, fonksiyonel para birimi finansal sonuçları ile, yerel para birim finansal sonuçları karşılaştırılmıştır. Elde edilen sonuçlara göre, kapsam dahilinde yer alan firmanın fonksiyonel para biriminden raporlanan finansal tablolarının, yerel para biriminden raporlanan finansal tablolardan daha kötü olduğu ve firmanın yerel para biriminde raporlanan finansal tablolarında kâr elde ederken fonksiyonel para biriminden raporlanan finansal tablolarında dönem zararı ile karşılaştığı sonucuna varılmıştır. Bu sebeple özellikle gelişmekte olan ekonomilerde fonksiyonel para birimi tercihinin işletmelerin mali performansları üzerinde önemli etkileri olduğu sonucuna ulaşmaktayız. Bu nedenle, gelişmekte olan ekonomilerde faaliyet gösteren işletmelerin doğru mali sonuçlara ulaşabilmeleri için fonksiyonel para birimleri üzerinden finansal performanslarını ölçmeleri, küresel rekabetçi ortamda daha doğru karar almalarına yardımcı olacaktır.

Anahtar Kelimeler: Fonksiyonel Para Birimi, Gelişmekte olan Piyasa, UMS 21, Kur etkisi

An Analysis For Potential Impact Of Functional Currency (IAS 21) On The Firms’s Financial Statements That Operates In Emerging Market: A Case Study From Turkey

Abstract: Although the currency in which companies carry out commercial transactions is generally the national currency of the country in which the company is located, the fact that the export and import prices in developing economies are foreign currency indexed and these companies' purchases and sales are indexed to foreign currency causes the functional currency to be foreign currency different from the local currency. Especially in recent years, the excessive depreciation of the currencies of developing countries against the Euro and the US dollar, which are the currencies used extensively in world trade, has paved the way for serious differences between the financial profitability of the functional currency and the financial profitability of the local currency. In this study, the financial statements of a production company operating in Turkey, which is among the emerging markets and whose functional currency is dollar, are reported in functional currency, and the financial results in the functional currency and local currency financial results are compared. According to the results of the analysis, it has been concluded that the financial statements of the company within the scope reported in the functional currency are worse than the financial statements reported in the local currency, and the company has a profit in the financial statements reported in the local currency, while it has a loss for the period in the financial statements reported in the functional currency. For this reason, we come to the conclusion that the preference and applications of functional currency have significant effects on the financial performances of enterprises, especially in fragile economies. For this reason, it will help businesses operating in such fragile economies to measure their financial performance in functional currencies to reach accurate financial results, and to make more accurate decisions in a global competitive environment.

Key Words: Functional Currency, Emerging Market, IAS 21, Foreign Currency Effect

1. GİRİŞ

İşletmeler günümüzde faaliyetlerini uluslararası düzeyde yürütürken çok farklı para birimleri ile faaliyetlerini yoğun bir şekilde yürütmek zorunda kalabilmektedir. Ancak ekonomik riskler ve değişimler sebebiyle döviz kurlarında meydana gelen dalgalanmalar işletmeler açısından döviz kuru risklerine yol açmaktadır. Bu durumda işletmelerin, hem faaliyet gösterdikleri ülkelerin yerel (ulusal) para birimi hem de faaliyetlerini gerçekleştirdikleri temel ekonomik çevrenin para birimine (fonksiyonel para birimi) göre mali performanslarını ölçmeleri ve değerlendirmeleri önemli farklılıklara yol açabilmektedir. Diğer taraftan, işletmelerin mali tablolarını oluştururken, mali tabloların çevriminde kullanacakları yaklaşımları doğru seçmeleri de mali performanslarını etkileyecektir. Bu koşullar altında, hem içinde bulundukları ve faaliyetlerini yürüttükleri temel

ekonomik çevrenin para birimini doğru belirlemeleri hem de doğru çevrim yöntemleri kullanarak mali tablolarının dönüştürme ve çevrim işlemlerini sağlıklı yapabilmeleri oldukça önemlidir.

Özellikle gelişmekte olan piyasaların yerel para birimlerinin ticaretin ağırlıklı olarak işlediği para birimleri olan EUR ve USD karşısından ciddi dalgalanmalar yaşaması bu piyasalarda faaliyet gösteren işletmeleri kur riski ile baş başa bırakmaktadır. Bu riskler aşağıdaki şekilde açıklanabilir (Adrian, s.135);

a) İşlem (Transaction) Riski: Alacak veya borçların yabancı para birimi cinsinden olmasından kaynaklanan risktir.

b) Çevrim (Muhasebe, Translation) Riski : Yabancı para birimi cinsinden varlık ve borçların konsolidasyonu sürecinde ortaya çıkan risktir.

c) Ekonomik (Economic) Risk: Döviz kurlarındaki değişimin, yerli veya yabancı para birimi cinsinden beklenen nakit akımlarının net bugünkü değerini değiştirebilme riskidir.

Bu bağlamda, bu çalışmanın temel amacı özellikle kur riskinin fazla olduğu gelişmekte olan piyasalarda faaliyet gösteren işletmelerde fonksiyonel para biriminin doğru belirlenmesinin, işletmelerin finansal performansının daha sağlıklı ölçülmesinde ve mali tablo kullanıcılarının daha sağlıklı kararlar alabilmelerinde rolü ve önemini ortaya koymaktır. Bu amaç doğrultusunda Türkiye’de faaliyet gösteren ve fonksiyonel para birimi Amerikan doları (USD) olan bir üretim işletmesinin yerel para birimine göre hazırlanmış finansal tabloları fonksiyonel para birimi finansal tablolara dönüştürülerek karşılaştırmalar yapılmıştır.

2. Literatür

Literatür incelendiğinde fonksiyonel para birimi ile ilgili ilk çalışmaların Aliber ve Stickney (1975) tarafından yapıldığı görülmektedir. Aliber ve Stickney çalışmalarında diğer çalışmalardan farklı olarak döviz kurlarındaki değişimin yabancı bağlı ortaklıkların değerinde bir etkisinin olmadığını ifade etmiştir.

Walker (1978)’e ise yabancı ortaklıkların kullandıkları yerel para birimlerindeki değer düşüklüklerinin ana ortaklık para birimi cinsinden ekonomik değerini iddia edildiği gibi otomatikman azaltmayacağını ekonomik analizlerin gösterdiğini ifade etmiştir. Walker (1978) döviz kurundaki değer kaybının, bir yabancı bağlı ortaklığın nakit akışı üzerindeki etkisini detaylı bir şekilde araştırmış ancak genel bir sonuca varamamıştır.

Beaver ve Wolfson (1982) ise yabancı para birimi çevrimi yapılmış finansal tablolar üzerinde yöntemlerin etkisini incelemişlerdir. Geçici yöntemin diğer yöntemlere göre daha uygun olduğunu ve kapanış kuru yönteminin zayıflıklarını ileri sürmüştür.

Louis (2003) ise bir şirketin değerindeki değişimi, açıklanan yabancı para birimi cinsinden çevrilmiş değerlerin büyüklüğü ve yönü ile karşılaştırmıştır. Özellikle, ABD faaliyet gösteren imalat firmalarını analiz etmiştir, Louis (2003), muhasebe kurallarının genel olarak döviz kuru değişimlerinin ekonomik etkilerine karşı anlamsız sonuçlar ortaya koyduğunu ifade etmişlerdir.

Sarıdoğan (2016) ise Türkiye’de faaliyet gösteren yabancı ortaklı bir işletmenin yerel para biriminden raporlanan finansal tablolarını fonksiyonel para birimine çevirerek yerel para birimi ile farklarını analiz etmiş ve önemli farklar bulmuştur.

3. Fonksiyonel Para Biriminin Seçimi ve Finansal Performansa Etkisinin Belirlenmesine Yönelik Türkiye’de Faaliyet Gösteren Bir İşletmeye Uygulanması

3.1 Araştırmının Amacı

Globalleşmeyle birlikte, işletmeler artık faaliyetlerini uluslararası düzeyde yürütürken birbirinden farklı para birimleri kullanmaya başlamışlardır. Özellikle, gelişmekte olan piyasalarda, hammadde ve mamul satış ve alış fiyatlarının yabancı para biriminden belirlenmesi ve yabancı para kurlarının oynaklıkları nedeniyle gelişmekte olan piyasalarda faaliyet gösteren işletmelerin fonksiyonel para birimi tercihi işletmenin finansal performansını ciddi olarak etkilemektedir. Özellikle son yıllarda gelişmekte olan piyasalarda yaşanan kur hareketleri nedeniyle yerel para birimi ve fonksiyonel para birimi raporlamaları arasında ciddi farklar doğmaktadır. Bu nedenle, araştırmanın temel amacı, işletmelerde fonksiyonel para birimi seçiminin, işletmelerin finansal performansının

daha sağlıklı ölçülmesinde ve finansal tablo kullanıcılarının daha sağlıklı kararlar alabilmelerinde rolü ve önemini ortaya koymak ve gelişmekte olan piyasalarda bu etkiyi analiz etmektedir.

Çalışmamız kapsamında Türkiye’de hayvansal yem üretim sektöründe faaliyet gösteren ve faaliyetlerinde büyük oranda Amerikan doları (USD) kullanan bir işletme seçilmiştir. Öncelikle işletmenin kayıtlarının tutulduğu yerel para birimi olan Türk lirasından fonksiyonel para birimi olan ABD dolarına dönüştürülmüş ve sonrasında da işletmenin raporlama para birimi olan Türk lirasına çevrim işlemleri gerçekleştirilerek işletmenin yerel para birimi sonuçları ile karşılaştırılmıştır.

3.2 Analiz ve Bulgular

Kapsam dahiline alınan firma uzun yıllardır Türkiye’de hayvansal yem üretimi yapan bir işletmedir. Firma çok uluslu bir grubun Türkiye iştiraki olup, işletme üretime konu olan hammadde alımlarını yine grup firmasından USD para biriminden yapmaktadır. İşletme muhasebe kayıtlarını vergi usul kanuna göre tutmaktadır.

Öncelikle, TMS 21- Kur Değişiminin Etkileri Standardı uyarınca işletmenin faaliyette bulunduğu temel ekonomik çevre incelenmeli ve geçerli para birimi tespit edilmelidir. Buna göre, işletmenin faaliyette bulunduğu temel ekonomik çevre incelenmiş ve geçerli para birimi tespit edilmeye çalışılmıştır. Geçerli para biriminin tespit edilmesinde; sunulan hizmetlerin satış fiyatlarını en çok etkileyen para birimi, hizmetlere ilişkin maaşlar, hizmet maliyetini oluşturan kalemler, diğer maliyetleri en çok etkileyen para birimi ve işletme faaliyetlerine ilişkin tahsilatların tutulduğu para birimi incelenmiştir. Buna ilişkin UMS 21’in yorum ve gereksinimleri aşağıda açıklanmıştır.

- **UMS 21.8** Fonksiyonel para birimi: İşletmenin faaliyet gösterdiği temel ekonomik çevrenin para birimidir.
- **UMS 21.9** Bir işletmenin faaliyette bulunduğu temel ekonomik çevre, genel olarak nakit yarattığı ve harcadığı çevredir. Bir işletme, geçerli para biriminin tespitinde aşağıdaki faktörleri dikkate alır:
 - (a) Fonksiyonel para birimi:
 - (i) Mal ve hizmetlerin satış fiyatlarını en çok etkileyen para birimidir (mal ve hizmetlerin satış fiyatlarının çoğunlukla bağlı olduğu ve gerçekleştiği para birimidir) ve
 - (ii) Rekabet unsurları ve yasal düzenlemeleriyle mal ve hizmetlerin satış fiyatlarını en çok etkileyen ülkenin para birimidir.
 - (b) Mal ve hizmetlere ilişkin işçilik, ham madde ve diğer maliyetleri en çok etkileyen para birimidir (sıklıkla, bu tür maliyetlerin oluştuğu ve ödendiği para birimidir).
- **UMS 21.10** Aşağıdaki faktörler de bir işletmenin fonksiyonel para birimine ilişkin kanıt sağlar:
 - (a) Finansman faaliyetlerinden (borçlanma aracı ya da özkaynağa dayalı finansal araçlar gibi) yaratılan fonların para birimi.
 - (b) İşletme faaliyetlerine ilişkin tahsilatların tutulduğu para birimi.

Tablo 1. Fonksiyonel Para Birimin Belirlenmesinde Temel ve Ek Göstergeler

| Temel Göstergeler: | Para Birimi (Yaklaşık %) | | | |
|--|--------------------------|------|-----|----|
| | USD | Avro | GBP | TL |
| 1)- İşletmenin Mal ve Hizmetlerini fiyatlandığı para birimi (Satışları) | 90 | 2 | 1 | 7 |
| 2)- İşletmenin ürettiği mal ve hizmetlerin fiyatlarını en çok etkileyen para birimi (Alışları): | 85 | 1 | -- | 14 |
| 3)- Mal ve hizmetlere ilişkin maliyetleri (Hammadde, işçilik ve benzeri) en çok etkileyen, bu maliyetlerin oluştuğu ve ödendiği para birimi: | 86 | 4 | -- | 10 |
| Ek Göstergeler: | | | | |
| 1)- Finansman faaliyetlerinde (borçlanma veya sermaye artırımı gibi) kullanılan para birimi: | 100 | -- | -- | -- |

| | | | | |
|---|----|---|----|----|
| 2)- Nakdin elde tutulmasında tercih edilen para birimi: | 90 | 5 | -- | 5% |
|---|----|---|----|----|

UMS 21'in de gereksinimleri göz önüne alınarak işletmenin verilerinden yola çıkılarak Tablo 1 oluşturulmuştur. Tablo 1'den de görüldüğü gibi işletme satışlarını ve alışlarını ağırlık olarak USD cinsinden yapmaktadır. İşletmenin temel göstergeleri ve işletmenin faaliyet gösterdiği temel ekonomik çevrenin koşulları dikkate alındığında işletmenin fonksiyonel para biriminin USD olması uygun olacaktır.

Tablo 2. Yerel Para Birimi (TL) ye Göre Düzenlenmiş 2019 Yıl sonu Finansal Durum Tablosu

| | 31 Aralık 2019 (TL) |
|---|---------------------|
| VARLIKLAR | |
| Dönen Varlıklar | |
| Nakit ve Nakit Benzerleri | 25.314.386 |
| Ticari Alacaklar | 52.165.253 |
| Diğer Alacaklar | 1.964.145 |
| Stoklar | 34.618.330 |
| Peşin Ödenmiş Giderler | 274.563 |
| Diğer Dönen Varlıklar | 3.635.655 |
| Toplam Dönen Varlıklar | 117.972.332 |
| Duran Varlıklar | |
| Maddi Duran Varlıklar | 7.403.440 |
| Toplam Duran Varlıklar | 7.403.440 |
| TOPLAM VARLIKLAR | 125.375.772 |
| KAYNAKLAR | |
| Kısa Vadeli Yükümlülükler | |
| Ticari Borçlar | 67.054.054 |
| Diğer Borçlar | 2.617.536 |
| Ödenecek Vergi ve Diğer Yükümlülükler | 756.025 |
| Kısa Vadeli Karşılıklar | 1.368.702 |
| Ertelenmiş Gelirler | 1.821.479 |
| Toplam Kısa Vadeli Yükümlülükler | 73.617.796 |
| Uzun Vadeli Yükümlülükler | |
| Uzun Vadeli Karşılıklar | 1.160.939 |
| Ertelenmiş Vergi Yükümlülüğü | 1.699.803 |
| Toplam Uzun Vadeli Yükümlülükler | 2.860.742 |
| ÖZKAYNAKLAR | |
| Ödenmiş Sermaye | 1.200.000 |
| Paylara İlişkin Primler | 3.540.565 |
| Kar Yedekleri | 935.198 |
| Geçmiş Yıllar Karları/Zararları | 43.074.217 |
| Dönem Net Karı/Zararı | 147.254 |
| Toplam Özkaynaklar | 48.897.234 |
| TOPLAM KAYNAKLAR | 125.375.772 |

İşletmenin 31 Aralık 2019 tarihi itibarı yerel para birimine göre hazırlanmış finansal durum tablosu Tablo 2'de, Kâr- Zarar Tablosu ise Tablo 3'te sunulmuştur. Buna göre işletmenin aktif tarafı incelendiğinde, toplam aktif büyüklüğünün 125.375.772 TL, dönen varlıklarının 117.972.332 TL toplam duran varlıklarının 7.403.440 TL olduğu görülmektedir. Pasif tarafı incelendiğinde ise işletmenin 73.617.796 TL kısa vadeli borçları, 2.860.742 TL uzun vadeli borçları olduğu görülmektedir. Ayrıca işletmenin toplam özkaynağının 48.897.234 TL olduğu görülmektedir.

İşletmenin 2019 yılı sonu itibarıyla Kâr- Zarar Tablosu incelendiği zaman ise brüt kârının 16.762.700 TL, vergi öncesi kârının 1.402.915 ve dönem net kârının 147.254 TL olduğu görülmektedir. İşletme yerel para birimine göre yılı kâr ile kapatmıştır.

Tablo 3. Fonksiyonel Para Birimi TL'ye Göre Düzenlenmiş 2019 Yılı Kâr- Zarar Tablosu

| | 1 Ocak- 31 Aralık 2019 (TL) |
|--|-----------------------------------|
| Satış Hasılatı | 113.988.577 |
| Satışların Maliyeti (-) | (97.225.877) |
| Brüt Kar/Zarar | 16.762.700 |
| Pazarlama Giderleri (-) | (7.955.979) |
| Genel Yönetim Giderleri (-) | (3.340.664) |
| Esas Faaliyetlerden Diğer Gelirler | (9.506.179) |
| Esas Faaliyetlerden Diğer Giderler (-) | (942.212) |
| Esas Faaliyet Karı/Zararı | (4.982.334) |
| Finansal Gelirler | 6.385.249 |
| Dönem Karı veya Zararı | 1.402.915 |
| Vergi Gideri (-) | (1.255.661) |
| DÖNEM NET KARI | 147.254 |

Daha sonra, işletmenin 2019 finansal tabloları UMS'ye göre Türk lirası hazırlanan kayıtlarından, fonksiyonel para birimi olan ABD dolarına dönüştürülmüştür. İşletmenin finansal durum tablosu yer alan parasal kalemler bilanço tarihindeki cari kapanış kurundan, parasal olmayan kalemler ise işlem tarihindeki kurdan fonksiyonel para birimi olan USD rakamlara dönüştürülmüştür. Gelir tablosu ise işlem tarihindeki kurdan USD rakamlara dönüştürülmüştür. Tablo 4'te 2019 yıl sonu ve ortalama kurlar verilmiştir.

Tablo 4. 2019 Yılı Kullanılan Kurlar

| | Kur |
|---|--------|
| ABD doları Yıl Sonu Merkez Bankası Döviz Alış Kuru | 5,9402 |
| ABD doları Yıllık Ortalama Merkez Bankası Döviz Alış Kuru | 5,6687 |

İşletmenin UMS 21'e göre ABD doları hazırlanmış finansal durum tablosu Tablo 5'te Kâr- Zarar Tablosu da Tablo 6'da sunulmuştur.

Tablo 5. Fonksiyonel Para birimi USD'ye Göre Düzenlenmiş 2019 Yılı Finansal Durum Tablosu

| | 31 Aralık 2019 (USD) |
|-------------------------------|-------------------------|
| VARLIKLAR | |
| Dönen Varlıklar | |
| Nakit ve Nakit Benzerleri | 4.261.538 |
| Ticari Alacaklar | 8.781.735 |
| Diğer Alacaklar | 330.653 |
| Stoklar | 6.539.078 |
| Peşin Ödenmiş Giderler | 46.222 |
| Diğer Dönen Varlıklar | 612.042 |
| Toplam Dönen Varlıklar | 20.571.268 |

| | |
|---|-------------------|
| Duran Varlıklar | |
| Maddi Duran Varlıklar | 2.324.201 |
| Toplam Duran Varlıklar | 2.324.201 |
| TOPLAM VARLIKLAR | 22.895.469 |
| KAYNAKLAR | |
| Kısa Vadeli Yükümlülükler | |
| Ticari Borçlar | 11.288.181 |
| Diğer Borçlar | 440.648 |
| Ödenecek Vergi ve Diğer Yükümlülükler | 127.273 |
| Kısa Vadeli Karşılıklar | 230.413 |
| Ertelenmiş Gelirler | 306.636 |
| Toplam Kısa Vadeli Yükümlülükler | 12.393.151 |
| Uzun Vadeli Yükümlülükler | |
| Uzun Vadeli Karşılıklar | 195.438 |
| Ertelenmiş Vergi Yükümlülüğü | 286.153 |
| Toplam Uzun Vadeli Yükümlülükler | 481.591 |
| ÖZKAYNAKLAR | |
| Ödenmiş Sermaye | 840.925 |
| Paylara İlişkin Primler | 2.344.090 |
| Kar Yedekleri | 419.799 |
| Geçmiş Yıllar Karları/Zararları | 6.959.675 |
| Dönem Net Karı/Zararı | (543.762) |
| Toplam Özkaynaklar | 10.020.727 |
| TOPLAM KAYNAKLAR | 22.895.469 |

Tablo 6. Fonksiyonel Para Birimi USD'ye Göre Düzenlenmiş 2019 Yılı Kâr- Zarar Tablosu

| | |
|--|---|
| | 1 Ocak- 31 Aralık 2019 (USD) |
| Satış Hasılatı | 20.206.378 |
| Satışların Maliyeti (-) | (17.633.515) |
| Brüt Kar/Zarar | 2.572.863 |
| Pazarlama Giderleri (-) | (1.395.047) |
| Genel Yönetim Giderleri (-) | (586.058) |
| Esas Faaliyetlerden Diğer Gelirler | 155.240 |
| Esas Faaliyetlerden Diğer Giderler (-) | (164.671) |
| Esas Faaliyet Karı/Zararı | 582.327 |
| Finansal Gelirler | 265.392 |
| Faiz, Kar Payı vb. Gelirler | 265.392 |
| Finansal Giderler (-) | (1.180.097) |
| Faiz vb. Giderler (-) | (23.799) |
| Kur Farkı Giderleri (-) | (1.156.298) |
| Dönem Karı veya Zararı | (332.378) |

| | |
|-----------------------------------|------------------|
| Vergi Gideri (-) | (211.384) |
| DÖNEM NET KARI veya ZARARI | (543.762) |

İşletmenin 31 Aralık 2019 tarihi fonksiyonel para birimi olan USD rakamlara göre işletmenin aktif tarafı incelendiğinde, toplam aktif büyüklüğünün 22.895.469 USD, dönen varlıkları 20.571.268 USD, toplam duran varlıkları 2.324.201 USD olduğu görülmektedir. Pasif tarafı incelendiğinde ise işletmenin 12.393.151 USD kısa vadeli borçları, 481.591 USD uzun vadeli borçları olduğu görülmektedir. Ayrıca işletmenin toplam özkaynağının 10.020.727 USD olduğu görülmektedir.

İşletmenin 2019 yılı sonu itibarıyla Kâr- Zarar Tablosu incelendiği zaman ise brüt kârının 2.572.863 USD, vergi öncesi zararının 332.378 USD ve dönem net zararının ise (543.762) USD olduğu görülmektedir. İşletme yerel para birimi ile raporlamanın aksine, USD finansal tablolarda yılı zarar ile kapatmıştır.

İşletmenin yerel para birimi finansal tabloları ile fonksiyonel para birimi USD olan finansal tablolarının karşılaştırmasının daha net yapılması sağlamak amacıyla yine UMS 21 standardına bağlı kalınarak fonksiyonel para birimi USD olan finansal tabloları sunum para birimi olan TL'ye çevrilmiştir.

Tablo 7. Sunum Para Birimi Göre Düzenlenmiş 2019 Yılı Finansal Durum Tablosu

| | 31 Aralık 2019 |
|---|-----------------------|
| VARLIKLAR | |
| Dönen Varlıklar | |
| Nakit ve Nakit Benzerleri | 25.314.388 |
| Ticari Alacaklar | 52.165.256 |
| Diğer Alacaklar | 1.964.145 |
| Stoklar | 38.843.432 |
| Peşin Ödenmiş Giderler | 274.568 |
| Diğer Dönen Varlıklar | 3.635.652 |
| Toplam Dönen Varlıklar | 122.197.441 |
| Duran Varlıklar | |
| Maddi Duran Varlıklar | 13.806.219 |
| Toplam Duran Varlıklar | 13.806.219 |
| TOPLAM VARLIKLAR | 136.003.660 |
| KAYNAKLAR | |
| Kısa Vadeli Yükümlülükler | |
| Ticari Borçlar | 67.054.053 |
| Diğer Borçlar | 2.617.537 |
| Ödenecek Vergi ve Diğer Yükümlülükler | 756.027 |
| Kısa Vadeli Karşılıklar | 1.368.699 |
| Ertelenmiş Gelirler | 1.821.479 |
| Toplam Kısa Vadeli Yükümlülükler | 73.617.795 |
| Uzun Vadeli Yükümlülükler | |
| Uzun Vadeli Karşılıklar | 1.160.941 |
| Ertelenmiş Vergi Yükümlülüğü | 1.699.806 |
| Toplam Uzun Vadeli Yükümlülükler | 2.860.747 |
| ÖZKAYNAKLAR | |
| Ödenmiş Sermaye | 1.200.000 |
| Paylara İlişkin Primler | 3.540.565 |
| Yabancı Para Çevrim Farkları | 26.083.288 |
| Kar Yedekleri | 935.198 |
| Geçmiş Yıllar Karları/Zararları | 30.848.502 |
| Dönem Net Karı/Zararı | (3.082.435) |
| Toplam Özkaynaklar | 59.525.118 |
| TOPLAM KAYNAKLAR | 136.003.660 |

İşletmenin bilanço ve gelir tablosunun fonksiyonel para birimi olan USD'den raporlama para birimi olan Türk lirasına çevrilmesinde aşağıda belirtilen adımlar izlenmiştir:

-Bilanço varlık ve yükümlülükleri yıl sonu kurundan, özkaynaklar işlem tarihi kuru ile raporlama para birimine (TL) çevrilmiştir.

-Gelir tablosu yıllık ortalama kurdan Raporlama Para Birimi (TL) ye çevrilmiştir.

-Raporlama para birimine çevrim sürecinde oluşan yabancı para çevrim fark Özkaynakta raporlanmıştır.

İşletmenin UMS 21'e göre ABD doları hazırlanmış finansal durum tablosunun sunum para birimi TL olarak Tablo 7'te Kâr- Zarar Tablosu da Tablo 8'de sunulmuştur.

Tablo 8. Sunum Para Birimi Göre Düzenlenmiş 2019 Kâr Zarar Tablosu

| | 1 Ocak- 31 Aralık 2019 |
|--|-----------------------------------|
| Satış Hasılatı | 114.544.171 |
| Satışların Maliyeti (-) | (99.959.349) |
| Brüt Kar/Zarar | 14.584.822 |
| Pazarlama Giderleri (-) | (7.908.121) |
| Genel Yönetim Giderleri (-) | (3.322.195) |
| Esas Faaliyetlerden Diğer Gelirler | 880.013 |
| Esas Faaliyetlerden Diğer Giderler (-) | (933.480) |
| Esas Faaliyet Karı/Zararı | 3.301.039 |
| Finansal Gelirler | 1.504.432 |
| Finansal Giderler (-) | (6.689.630) |
| Kur Farkı Giderleri (-) | (6.554.722) |
| Dönem Karı veya Zararı | (1.884.159) |
| Vergi Gideri (-) | (1.198.276) |
| DÖNEM NET KARI veya (ZARARI) | (3.082.435) |

İşletmenin 31 Aralık 2019 tarihli fonksiyonel para birimden sunum para birimi TL'ye göre hazırlanmış finansal tablolara göre işletmenin aktif tarafı incelendiğinde, toplam aktif büyüklüğünün 136.003.660 TL, dönen varlıkları 122.197.441 TL toplam duran varlıkları 13.806.219 TL olduğu görülmektedir. Pasif tarafı incelendiğinde ise işletmenin 73.617.795 TL kısa vadeli borçları, 2.860.747 TL uzun vadeli borçları olduğu görülmektedir. Ayrıca işletmenin toplam özkaynağının 59.525.118 TL olduğu görülmektedir.

İşletmenin 2019 yılı sonu itibarıyla Kâr- Zarar Tablosu incelendiği zaman ise brüt kârının 14.584.822 TL, vergi öncesi zararının 1.884.159 TL ve dönem net zararının ise 3.082.435 TL olduğu görülmektedir. İşletme yerel para birimi ile raporlamanın aksine, USD finansal tablolardan dönüşen TL sunum para biriminde de yılı zarar ile kapatmıştır.

Tablo 9'da yerel para birimi ile sunum para biriminin bilanço kalemleri karşılaştırılmıştır. İşletmenin fonksiyonel para birimi olan USD rapordan sunum para birimi TL dönüştürüldüğü zaman, işletmenin dönen varlıkları ve duran varlıklarının yerel para birimi raporlamasına göre daha değerli oldukları görülmektedir. Özellikle sunum para biriminden işletmenin duran varlıkları yerel para biriminde yer alan varlıklardan yaklaşık olarak iki kat daha fazladır. Ayrıca işletmenin özkaynağı sunum para biriminde daha fazladır. İşletme sunum para biriminden daha güçlü özkaynağa sahiptir.

Tablo 9. Yerel Para Birimi – Sunum Para Birimi Finansal Durum Tablosu Karşılaştırma

| | 31 Aralık 2019 Yerel Para Birimi | 31 Aralık 2019 Sunum Para Birimi |
|---|-------------------------------------|-------------------------------------|
| VARLIKLAR | | |
| Toplam Dönen Varlıklar | 117.972.332 | 122.197.441 |
| Toplam Duran Varlıklar | 7.403.440 | 13.806.219 |
| TOPLAM VARLIKLAR | 125.375.772 | 136.003.660 |
| Toplam Kısa Vadeli Yükümlülükler | 73.617.796 | 73.617.795 |
| Toplam Uzun Vadeli Yükümlülükler | 2.860.742 | 2.860.747 |
| Toplam Özkaynaklar | 48.897.234 | 59.525.118 |
| TOPLAM KAYNAKLAR | 125.375.772 | 136.003.660 |

Tablo 10'da yerel para birimi raporlama ile fonksiyonel para biriminden elde edilen sunum para biriminin Kâr zarar tablosu kalemleri karşılaştırılmıştır. Bu sonuçlara göre işletmenin satışları sunum para biriminde daha yüksek olmasına karşın yere para biriminde işletmenin brüt kârı daha yüksektir. Esas faaliyet karı ise yerel para biriminde negatif iken sunum para biriminde pozitifdir. Şirket yerel para biriminde 147.254 TL kâr elde etmişken sunum para biriminde ise 3.082.435 TL ciddi bir zarar etmiştir.

Bu sonuçlar bize kurun aşarı oynak olması sebebiyle yerel para birimi ile fonksiyonel para birimi arasında ciddi farkların oluşabileceğini göstermektedir. Nitekim yatırımcılar yerel para ile hazırlanan finansal tabloları dikkat aldıklarında karşılarında daha güzel bir tablo yer alırken, fonksiyonel para birimi olan USD raporlarda ise daha negatif bir durum ile karşılaşmaktadır. Bu yüzden gelişmekte olan piyasalarda fonksiyonel para biriminin doğru olarak seçilmesi firmaları finansal performanslarının nasıl göründüğünü ciddi olarak etkilemektedir.

Tablo 10. Yerel Para Birimi – Sunum Para Birimi Kâr Zarar Tablosu Karşılaştırma

| | 1 Ocak- 31 Aralık 2019 Yerel TL | 1 Ocak- 31 Aralık 2019 Sunum TL |
|-------------------------------------|---------------------------------------|---------------------------------------|
| Satış Hasılatı | 113.988.577 | 114.544.171 |
| Brüt Kar/Zarar | 16.762.700 | 14.584.822 |
| Esas Faaliyet Karı/Zararı | (4.982.334) | 3.301.039 |
| Dönem Karı veya Zararı | 1.402.915 | (1.884.159) |
| DÖNEM NET KARI veya (ZARARI) | 147.254 | (3.082.435) |

4. SONUÇ

Ülke ekonomilerinin küreselleşmesi uluslararası ticaretlerde engellerin kalkmasıyla birlikte işletmeler faaliyetlerini uluslararası düzeyde yürütmeye başlamış ve bu da işletmeleri çok farklı para birimleri ile faaliyetlerini yoğun bir şekilde yürütmek zorunda bırakmıştır. Genellikle, işletmelerin içinde bulundukları ülkenin ulusal para birimi olmasına karşın gelişmekte olan ekonomilerde ihracat ve ithalat bedellerinin dövizde endeksli olması ve bu işletmelerin alış ve satışlarına dövizde endeksli olarak yapmaları fonksiyonel para biriminin yerel para biriminden farklı olarak yabancı para olmasına neden olmaktadır.

Avronun ve Amerikan dolarının uluslararası ticarete ağırlığı olması nedeniyle ithalatı ve ihracat ağırlıklı çalışan gelişmekte olan piyasalardaki firmalarda fonksiyonel para birimi olarak bu para birimlerinden birini tercih etmektedirler. Özellikle son yıllarda avro ve Amerikan doları karşısında gelişmekte olan ülkelerin para birimlerinin aşarı değer kaybetmesi, fonksiyonel para birimi finansal karlılığı ile yerel para birimi finansal karlılığı arasında ciddi farklar oluşmasına zemin hazırlamıştır.

Bu çalışmamızda, gelişmekte olan piyasalar içerisinde yer alan Türkiye’de faaliyet gösteren bir işletmenin öncelikle fonksiyonel para birimi analizi yapılmış ve fonksiyonel para biriminin USD olması gerektiği sonucuna varılmıştır. Daha sonra yerel para biriminden tutulan kayıtlar fonksiyonel para birimi dolar olan USD rakamlara dönüştürülmüştür. USD rakamlar ile yerel para biriminden raporlanan mali tabloların daha detaylı karşılaştırmasının yapılabilmesi için USD finansal tablolar sunum para birimi olan TL’ye dönüştürülmüş ve sonuçlar karşılaştırılmıştır.

Elde ettiğimiz sonuçlara göre, her ne kadar işletmenin sunum para biriminde daha güçlü bir özkaynak yapısı ortaya çıksa da, işletme yerel para birimi bazlı kâr zarar tablosunda 147.254 TL kâr elde ederken fonksiyonel para biriminde baz sunum para birimi TL’de ise yılı 3.082.435 TL zarar ile kapatmıştır. USD para birimine göre hazırlanmış mali tablolarda zarar oluşmasının en büyük nedeni, 2019 yılında TL’nin aşırı USD karşısında aşırı değer kaybından kaynaklanmaktadır.

Yapılan bu çalışmada, fonksiyonel para birimi tercihi ve uygulamalarının işletmelerin mali performansları üzerinde önemli etkileri olduğu sonucuna ulaşmaktayız. Kurların çok oynak ve kırılgan olduğu ülkelerde yer alan işletmelerin doğru mali sonuçlara ulaşabilmeleri için içinde bulundukları ekonomik çevrenin şartları doğrultusunda oluşan fonksiyonel para birimleri üzerinden mali performanslarını ölçmeleri, küresel rekabetçi ortamda daha doğru karar almalarına yardımcı olacaktır.

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An Overview of the Mucilage Problem in the Sea of Marmara (Turkey)

Assoc. Prof. Dr. Nurcan Özkan¹

¹ University of Trakya, Faculty of Education, Department of Mathematics and Science Education,
nurcanozkan@hotmail.com, ORCID: 0000-0001-5045-6186

Abstract: Mucilage is a thick, sticky substance produced by almost all plants and some microorganisms. It is the secretion released in response to the conditions in the environment as a result of the excessive proliferation of microalgae called phytoplankton, that is, tiny plantlets, which form the first step of biological production in the seas. First, in March 2021, there was a great reproduction with an algae explosion to protect the biodiversity due to the depletion of oxygen in the sea. In the second stage, the intracellular fluids of this "excess" increased rapidly in the sea. Intracellular fluids formed the slimy structure. The entire ecosystem, especially the creatures living on the sea floor, was adversely affected by the slimy structure. It is predicted that the disruption of the balance may lead to greater ecological deterioration (such as oxygen depletion in deep waters, mass death of living things). In order to prevent the damage that mucilage may cause in the long term, scientific approaches should be taken urgently. At the forefront of these measures are the control of terrestrial wastes and the fight against climate change. Although the solution is obviously not possible in a short time, some measures should be applied and the Marmara Sea should be looked after very well. In this study, the causes and consequences of mucilage, which is one of the important environmental problems in the Marmara Sea, and the measures that can be taken for its prevention are evaluated in general.

Key Words: Turkey, Marmara Sea, Overproduction, Terrestrial Wastes, Climate Change, Mucilage

1. INTRODUCTION

Mucilage is a slimy, transparent, sticky organic substance that phytoplankton, which is the first step of biological production in the sea, secretes into sea water as a product of overgrowth when triggered by some environmental factors. Mucilage cases are mostly seen in the Mediterranean basin due to the high water temperature. As a result of the warming of the waters due to climate change, the natural environment is changing rapidly and the marine ecosystem cannot keep up with this speed. All industrial and population wastes are dumped directly or indirectly into the Marmara Sea. These wastes contain high levels of phosphorus and nitrogen. With the increase of phosphorus and nitrogen, they multiply to consume nitrogen and phosphorus, which are the nutrients of the sea. As a result of this proliferation, secretions emerge and create a very suitable environment for bacteria (Taş, 2020; Tüfekçi, 2010).

Mucilage is actually a natural state. According to studies, it has been known in the Mediterranean since the 18th century. It is frequently seen in Naples, Italy. The Italians called this situation the "dirty sea". Since the beginning of the 2000s, it has attracted the attention of scientists in the Marmara Sea. Since it is a part of the Mediterranean Sea system in the Black Sea, it is known that it was also 15-20 years ago in the Black Sea. The abnormal situation here is the increase in the frequency and amount of mucilage in recent years. Mucilage can occur up to mid-June in a still sea with sunbathing and rising temperatures in the spring. The recent increase in pollution has caused the mucilage to become very common and the amount of mucilage very common. This is an abnormal situation (Akdemir, 2021; Altın et al., 2015; Türkkan, 2021).

"Mucilage" or "sea saliva", which became famous after it covered the Sea of Marmara, is a sticky substance secreted by many microorganisms, including almost all plants and especially phytoplanktonic protists. In mucilage, which is mainly composed of carbohydrates, there are different carbohydrates, from simple sugars such as monosaccharides to complex polysaccharides. In addition, other organics such as humic, fulvic, humin substances, proteins, nitrogen and phosphorus components, inorganics such as aluminum, silicon, and ions that are thought to have a role in aggregation and gelation mechanisms such as calcium iron have been detected. That is, this substance is not the microorganisms themselves, but their secretions. Dense and highly viscous mucilage; Due to its gel-like and sticky properties, it can host many different species and sizes of sea creatures such as viruses, bacteria, phytoplankton and even zooplankton (Giani et al., 2005).

It is stated that mucilage, which has been frequently seen in the Adriatic Sea for 200 years (Precali et al., 2005), started to be seen in the Tyrrhenian, Aegean and Marmara Seas over time. It is stated that the mucilage secretion increased exponentially between 1980 and 2010 with the warming of the sea surface and there was a life expectancy of 2 to 3 months. Sea saliva or mucilage with its scientific name, which is seen in the Marmara Sea with the warming of the weather and spread to the coasts all over the sea in a short time, worries not only

the people living in those coasts, but also almost everyone who sees the photos (Figure 1). The observation of mucilage events in the Mediterranean dates back to the beginning of the 1700s, and the beginning of being followed up to the 1980s. In Turkey, mucilage was reported for the first time in September-October 2007 in the Sea of Marmara (Altın et al., 2015; Herndl and Peduzzi; 1988).

Figure 1: In the Sea of Marmara, the mucilage dispersed on the coasts all over the sea in a short time



Source: <https://www.google.com/search?q=marmara+denizinde+deniz+salyas%C4%B1&sxsrf=2021>

Mucilage cases are mostly seen in the Mediterranean basin due to the high water temperature. As a result of the warming of the waters due to climate change, the natural environment is changing rapidly and the marine ecosystem cannot keep up with this speed (Figure 2). For example, mucilage was observed in the Tyrrhenian

Figure 2: Mucilage on the shores of the Sea of Marmara



Source: <https://www.google.com/search?q=marmara+denizinde+deniz+salyas%C4%B1&sxsrf=2021>

Sea in the Mediterranean basin in 1991 and 2005. The relationship of mucilage, which was seen in the Mediterranean in 2003, with the heat wave was investigated. The relationship between the mucilage problem

and climate change in the Mediterranean was examined in 2009 and its relation with temperature was revealed. In 2010, it was brought to the agenda that the oil spill caused by BP (British Petroleum) in the Gulf of Mexico accelerated the formation of mucilage. In the 90s, mucilage was also observed on the coasts of the North Sea. In other words, it is possible to find many examples from the world about mucilage; but none of them is at the level seen in the Marmara Sea.

1.1. Causes of Mucilage Formation

Among the different possible mechanisms in the context of mucilage formation processes, we can list the following:

- The release and leakage of carbohydrates produced as excess primary production (photosynthesis) by phytoplankton under stress conditions into the marine environment,
- Contamination of structural polysaccharides from cell wall residues with death and cell disruption into the marine environment,
- As a result of death and cell fragmentation, cell contents containing high amounts of dissolved organic matter and polysaccharides are mixed into the marine environment,
- Accumulation of high molecular weight organic compounds/polymers over time due to limited bacterial hydrolysis and biodegradation,
- Viral infection of prokaryotes and phytoplankton in the presence of viruses,
- As a result of cell autolysis, the mixing and accumulation of organics in the cell contents into sea water (Danovaro et al., 2009).

Although there are many factors that trigger the formation of mucilage, one of the main reasons is the increase in the accumulation of organic matter in the environment by human-induced ways (substances such as nitrogen and phosphorus entering the sea lead to excessive proliferation of plant-celled organisms, resulting in eutrophication). The other is that when the deterioration exceeds the normal rate, the products of the deterioration cling to each other, possibly covering large areas in the interior of the sea and on the sea surface, possibly with the accumulated gases. In addition, in recent studies, it has been argued that the increase in sea water temperatures due to climate change and changes in current/stratification profiles have an effect on mucilage formation, as well as eutrophic conditions. In addition to these, it can be said that phytoplankton, which are microscopic plant creatures capable of producing oxygen by photosynthesis in the seas as natural factors, produce mucilage as a defense mechanism against predatory species, UV rays from the sun and changes in nutrient concentrations (Azam and Long, 2001; Öztürk, 2021; Türkkan, 2021).

In the case of the seas, the main source of mucilage is protista; because many protists secrete this gummy substance in order to move. Almost like a rocket moves, thanks to the mucilage secreted in the opposite direction, the protista move in the opposite direction of the direction they saliva.

Although it has been declared as a natural phenomenon by the Provincial Directorate of the Ministry of Environment and Urbanization, many scientists believe that this pollution is caused by wastewater treatment plants that discharge deep sea in the Marmara Sea, leaving untreated wastewater to the streams flowing into the Marmara Sea, and industrial facilities that make illegal discharges. Explains. The Sea of Marmara has become moribund, unable to renew itself due to the excessive pollution load. The life of the sea creatures and fish at the bottom is on the point of extinction. Deep sea discharges need to be prevented.

The factor that causes the exaggerated growth of phytoplankton is, in essence, the disruption of the balance of the marine ecosystem. Especially due to global warming, the sea temperatures staying longer than normal, the increase in the amount of nutrients in the sea and the partially calm days in terms of weather events cause this layer to accumulate on the sea surface. An increase in the level of nitrogen and phosphorus in the sea above normal causes phytoplankton populations to explode and causes the sea to be covered with this substance called mucilage (Öztürk, 2021).

Mucilage disconnects seawater from the atmosphere, causing a decrease in underwater oxygen. This situation threatens the life of sea creatures. Even though moving sea creatures such as fish manage to get rid of the mucilage layer, living creatures such as sponges, sea aubergines and mussels that are dormant under the sea are adversely affected by the mucilage structure. Surrounded by the mucilage layer, these living things die.

Looking at the average of the last 40 years, the temperature of the Sea of Marmara has increased by 2.5 degrees. The Marmara Sea, which is already suitable for mucilage formation due to its stagnant structure, which is squeezed between the Aegean and the Black Sea, covers the sea surface due to the pollution created by urban wastes (eBelediye.info, 2021). On the other hand, the presence of mucilage, which is an organic substance, does not adversely affect the consumption of seafood from the Sea of Marmara. Still, experts warn citizens to be careful when handling mucilage. In order to eliminate the mucilage problem, the wastes must be completely purified and released into the sea, and the amount of nitrogen and phosphorus in the sea must be reduced (Herndl and Peduzzi, 1988).

In summary, mucilage is polysaccharide structures that result from the death of certain phytoplankton and/or bacterial species that overgrow, fail to settle to the bottom and degrade rapidly. It is the rapid increase in the concentration of hydrocarbons in seawater. In addition, this gel-like material causes visual, ecological and economic damage by trapping the living and non-living carbon sources around it, covering large areas on the sea surface, water column and sea floor.

1.2. Changes in the Marine Food Web

The warming of the oceans caused by climate change has a strong impact on marine life, and biodiversity is at great risk today. According to the measurements, even the sea layers far below the ocean surface have been affected by this warming in recent decades. Accordingly, living things outside the optimum temperature ranges become more sensitive in terms of vitality, while other species suitable for the new temperature regime gain a competitive advantage. This has a spillover effect on other organisms that jump down the food chain and interact with advantageous and/or disadvantageous species. As their rank in the food chain increases, living things that cannot access enough food may perish locally or are forced to migrate in order to survive. As a result, this process can affect the overall functioning of the ecosystem, affecting the food web, the balance of species and biodiversity as a whole (EEA, 2021).

1.3. Remote Sensing Approach in the Sea of Marmara

In the examination of the mucilage event in the Marmara Sea, which has an area of 11,350 km², remote sensing data allows to extract information in a wide area in a short time. In this context, in addition to determining the areas covered with mucilage, where it starts to form, its spatial distribution, physical properties, parameters such as sea water temperature that may cause it to form, and its interaction with its environment can also be examined with remote sensing data. Identifying mucilage-covered areas and monitoring their spatial distribution through remote sensing data and geographic information systems are important in terms of revealing the problem, suggesting solutions and monitoring the sustainability of the solution.

1.4. Uncontrolled Mucilage Production

Normally, the number of phytoplankton in an ecosystem is balanced with the nutrients available to the phytoplankton and the health of the animals that consume them. Therefore, mucilage in the sea is often not visible to the naked eye. However, factors such as overfishing, marine pollution and global warming may disrupt the marine ecosystem, the number of phytoplankton may increase rapidly and excessive phytoplankton production may occur. This situation causes the amount of the secretion covering the body of microorganisms to increase excessively and may cause the sea surface to be covered with this secretion, even tens of meters below the surface. This can be fatal to marine and ocean life. Because it reduces the oxygen levels in the seas. It prevents the sun's rays from reaching the depths of the sea and causes further deterioration of the ecosystem.

This slimy structure formed in the sea covers the bodies of many invertebrates such as fish and corals, sponges, mussels, crabs, and causes the clogging of structures such as gills and holes, which they use for the continuation of their metabolic activities such as respiration, feeding and excretion. Thus, these creatures die by not being able to breathe adequately. Swimming creatures living in association with the seafloor (some fish species, octopuses, etc.) are also adversely affected by the slimy structure that covers or affects the seafloor. The death of plants and animals living on the sea floor is inevitable as a result of the sudden and intense development of mucilage. Not only animals living on the seabed but also plants (macro algae and seagrass) are affected by the mucilage event. Mucilage, whose density increases in the water column or accumulates and spreads on the sea floor, interferes with the photosynthetic activities of these plants. In cases where intense mucilage is observed, it is observed that the leaves and branches of the plants are completely covered with a slimy structure.

1.5. Marmara's Long-standing Alarm: What's Happening?

Although the mucilage issue became public in May 2021, expert opinions and fishermen's experiences indicate that the current mucilage started in November 2020 in the Dardanelles and Marmara Sea. The fact that Marmara is a stagnant sea, pollution and climate change, industrial facilities around the sea are pointed out. It can be said that in case of continuation of the current wastewater management policy, oxygen deficiency will increase, fish migrations will accelerate and biodiversity will decrease in Marmara. This sea bears the burden of the impact of global climate change and the waste caused by nearly 30 million people living around the Marmara Sea.

According to the report "Integrated Monitoring Program in the Seas, Summary of the Sea of Marmara", prepared in partnership with the Ministry of Environment and Urbanization and TÜBİTAK in 2017, the main pollutant of the sea is the removal of wastes by deep sea discharge after pre-treatment and their discharge to the bottom of the Marmara. According to some researchers, from 1983 to 2010, waters deeper than 25 meters became uninhabitable for many sea creatures.

Climate change and pollution are the common fate of the Marmara and the Mediterranean, but they have something else in common. This is overfishing. It is one of the reasons why mucilage is not talked about much. Although the Sea of Marmara has the shortest coastline with 927 kilometers, it is the heart of the country. In Turkey, the Aegean Region ranks first with a 60% share, followed by the Black Sea with 12% and the Marmara Sea with 10%. Next comes the Mediterranean. However, Marmara is in second place after the Aegean in terms of aquaculture processing. Turkey is the third in the world in shipbreaking and although there is no current study on the pollution caused by shipbreaking, it is known that the industry causes serious damage. Shipping is another pollutant that is not talked about much for Marmara. So although some experts are giving good news that they are starting to develop an early warning system to detect mucilage, early warning is actually waiting there.

1.6. Warmer Weather won't Improve the Situation

It is normal to see mucilage at sea from time to time. However, this is not an ordinary mucilage. As a matter of fact, an unusual case of mucilage was experienced in Marmara in 2007. The mucilage at that time was easily broken down since the amount of oxygen in the sea was relatively sufficient. Although the municipality and some academicians state that the mucilage will decrease with the warming of the weather, they point out that the amount of oxygen in the sea must increase in order to eliminate the problem. The warming of the air will further reduce the amount of oxygen in the water. Mucilage is expected to affect the fishing industry. A study measuring the effects of mucilage on the sector, which took place in 2007 and took two years to disappear, reveals that fisheries lost 61.27% of their income in that period. The Turkish Marine Research Foundation made a statement stating that the eyes of the fishing nets in the Sea of Marmara are covered with mucilage. In addition to pollution, a solution is also required for the sectors that make their living from the sea. This issue was addressed in a report written for the period of 2007, as one of the short-term actions needed to be supported by a disaster plan for small-scale fisheries. For the long term, it is reminded that complying with the acceptable upper limits of the receiving environment and waste water parameters in accordance with the Environmental Legislation is a must, especially for the Marmara Sea. Fishermen are still waiting for the mucilage to pass. It took two or three years for the mucilage to disappear in 2007. This one will take at least six years. It is stated that even if it disappears from sight, it will continue to exist by sinking to the bottom of the sea (Figure 3) (Artüz, 2008; 2008a; Türkkkan, 2021).

The region is particularly severely affected by climate change. Mediterranean and Black Sea surface water temperatures have increased by 1-2 °C in the last 30 years. The Marmara Sea, which is located at the intersection of these two seas and is an inland sea, is also affected by these changes. Studies show that the lower layer waters of the Marmara Sea have become even more oxygen-free in the past 20 years. Especially in the deep basin of the eastern region, the oxygen level has decreased by 95%, and it has permanently fallen below 10% of the oxygen values that should normally be in a saturated seawater. For example, in marine surveys conducted in 2016, 2019 and 2020, it was observed that completely oxygen-free conditions in deep waters below 600 m became permanent. In addition, it is seen from the measurements and the biochemical characteristics of Marmara that the nutrient salt loads originating from the Black Sea have shown a decreasing trend in the last ten years and the increasing trend in the loads entering the Marmara Sea from terrestrial sources continues. Factors such as climate change, increasing human-induced pollution, excessive and unplanned hunting, unplanned coastal construction, and increased sea traffic cause both serious erosion of the ecosystem and great economic losses. While the seas are still a source of protein in the country, it is expected

that the problems that will arise with global warming due to climate change will have serious effects on traditional fishing, fishing species and methods (TÜDAV, 2021).

Figure 3: Cleaning works of mucilage in the Sea of Marmara



Source: <https://www.google.com/search?q=marmara+denizinde+deniz+salyas%C4%B1&sxsrf=2021>

2. RESULT

In order to get rid of the mucilage problem, the use of the Marmara Sea as a waste pond should be abandoned. According to experts, plans should be made to eliminate point source pollutants such as domestic, industrial and sewage wastes to the affected sea, and the pollution load that may come from sources such as agricultural lands. If this can be done, great progress can be made in reducing the mucilage phenomenon, which is thought to be caused by the increase in terrestrial loads and climate-related changes (TMMOB, 2021).

The effects of pollution in the Sea of Marmara on fisheries are not the cleaning of the pollution in the sea, but the adoption of an understanding that the sea should not be polluted at all. A holistic action plan to be determined jointly by the local administrations around the sea and the central administration is required. Regulation of this fisheries legislation means making structural changes in areas such as air and water quality, protection of coasts, wildlife, determination of natural beauty and wildlife habitats.

Among the things that can be done as humanity, local cleaning can be done. When it is large at sea scale, there is not much to be done. It is necessary to wait and prevent activities that increase mucilage. This can occur in the form of pollution prevention. Where there is a mucilage layer, there are not many fish. Toxic species are a problem if mixed with saliva. Therefore, it is not recommended to fish in the salivary sea.

Mucilage has become an important problem in fisheries after the 2010s. This mud-like, jelly-like, mucous substance causes especially heavy fishing nets to sink to the bottom of the sea and negatively affect fisheries in this sense.

Since it is impossible to solve global warming as a single country, the only thing that can be done to combat this problem is to reduce fishing activities and clean and filter the places where wastewater is discharged (Akdemir, 2021). Because overfishing destroys filtering species that eat mucilage producing phytoplankton, and accordingly, more phytoplankton formation than normal is observed. Another thing that can be done is to actively collect the mucilage; however, as it was done before, even though tens of tons of mucilage has been collected, it may not be possible to clean the sea (Artüz, 2008a; Öztürk et al., 2021).

The only thing that can be done is to abandon Marmara as a receiving environment immediately. The solution is that all wastewater discharged to the sea must undergo advanced biological treatment. Another solution is the creation of an emergency action plan against the climate crisis. Wastes should be purified and discharged,

if not, waste should be stopped and nature should return to its own state. The expectation is that the mucilage will stay for a few weeks or a few more months, and will recover on its own depending on the seasonal temperatures returning to normal and the change in weather events. However, as climate change accelerates and sea cleanliness is not taken care of, the probability of occurrence of situations that may create mucilage increases and the duration of these situations is prolonged. For this reason, it is essential to take preventive legal steps with comprehensive cleaning works. Even before the effects of climate change were felt, the Marmara Sea faced ecosystem degradation due to heavy industrialization and dense human population. As the weight of the global climate crisis collapses, this precious sea will face much more difficult days. If action is not taken now, the troubles that will follow will be much greater and more irreversible.

Concreting coastal ecosystems means eliminating the features of coasts such as carbon capture, filtering and recycling of organic materials. In addition, discharging the waters that cannot be adequately treated, whether deep or through rivers and streams, into Marmara means turning them into sewers. Unfortunately, there is no solution. Since such a large population cannot be displaced and so much wastewater cannot be prevented, a miracle will be expected (Türkkan, 2021).

However, looking from a wider perspective, it is necessary to keep in mind the two suggestions mentioned by George Monbiot in her book *Wildlife*. One is to savage the ecosystem and let it return to its own state, and the other is to become truly loving and respecting nature by wilding human life.

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An Overview of Wind Power Plants

Assoc. Prof. Dr. Nurcan Özkan ¹

¹ University of Trakya, Faculty of Education, Department of Mathematics and Science Education,
nurcanozkan@hotmail.com, ORCID: 0000-0001-5045-6186

Abstract: Due to the fact that the fossil fuels used in electrical energy production will be depleted in the future and their environmental effects, studies on the production of electrical energy for the use of renewable energy sources are continuing all over the world. With the increasing importance of sustainability in the 1990s, the importance of renewable energy sources has also increased. As the damage caused by fossil-based energy sources ceased to be local and gained a global dimension, environmental awareness has increased and alternative energy sources have begun to be applied, especially by developed countries. A stable and continuous energy policy has a very important place in order to ensure sustainable development. The use of wind energy, which is among the renewable energy sources and showing a great development in the world and especially in Europe, is very low in Turkey. Although Turkey has the highest wind potential in Europe, it has not shown much improvement. Considering the situation of energy reserves in the world, it is understood that utilizing wind energy is important both in terms of environmental and resource availability. In this study, first of all, the place and importance of wind energy, which is one of the renewable energy sources in terms of sustainable development, is emphasized. Then, the potential of wind energy, its use, advantages and disadvantages are evaluated.

Key Words: Wind Energy, Wind Turbine, Clean Energy, Renewable Energy, Sustainable Development

1. INTRODUCTION

Especially increasing development efforts after the World War II, wars in which destructive weapons were used, and nuclear tests became threatening to the earth and disrupted the balance in the biosphere. In addition to these, problems such as the enormous energy deficit, the gradual decrease in natural resources, global warming and climate change, the decrease in animal and plant species diversity, and environmental pollution have begun to threaten human life. In addition to environmental problems, social problems such as unemployment and poverty, which increased with the rapid population growth, started to emerge. The increasing global economic, social and environmental problems and the threatening level of life have brought along the search for solutions (Özyol, 2006).

Today, the negative effects of traditional energy production and consumption technologies on human, environment and natural resources, locally, regionally and globally, have reached serious dimensions. It is extremely important to provide energy from continuous, reliable, cheap, clean, high quality and domestic renewable energy sources and to use it efficiently in order to ensure sustainable development and protect the natural balance. Many countries in the world give priority to encouraging policies to increase the use of renewable energy sources and to develop energy production technologies in this direction.

Depending on the advancing technology all over the world, the needs of people for electrical energy are also increasing. For this reason, on the one hand, efforts to save electrical energy are carried out, on the other hand, studies on generating electrical energy using renewable resources continue at a rapid pace. The importance of the studies for the use of renewable resources in the production of electricity is obvious for the future of the countries, since they reduce the dependence on foreign sources. One of the studies carried out in this context is the generation of electrical energy by using wind potentials, which have shown great development in the world and especially in Europe in recent years (Güler, 2009; Hayli, 2001).

Climate change, the possibility of depletion of fossil fuels in the next 50 years, increasing energy needs and ensuring the energy supply security of countries that are poor in terms of fossil fuels, etc. there is an increasing interest in the use of renewable energy sources for many reasons. Renewable energy sources; It can be expressed as solar, wind, geothermal, hydraulic, biomass, waves and sea currents. These resources are energy resources that re-exist in nature at a faster rate than they are consumed. Wind energy, which is among the renewable energy sources, has become the focus of attention of those who shape energy policies in recent years. In this context, in order to use wind energy effectively and efficiently in many countries, investment programs are made and wind energy atlases of the countries are prepared. Technologies developed for generating electricity from wind energy also cause countries to produce high value-added technological products. Many countries with high energy consumption can obtain energy by investing in wind energy, while providing employment opportunities to their citizens in this field. Today, around 9 million people worldwide

are employed in renewable energy-related sectors. It is of great importance for countries to use renewable resources effectively and efficiently for local and sustainable development (Bayraktar and Kaya, 2016).

Many countries in the world show interest in wind energy for purposes such as ensuring sustainable development, preventing foreign dependency and providing resource diversity. Various incentive principles have been developed in the world in order for renewable energy resources (RES) to meet the country's needs to a certain extent or to compete with fossil resources. With these incentives, an industry based on renewable energies is formed and their use becomes widespread (Gökçinar and Uyumaz, 2008).

Wind energy is a domestic, continuous, non-polluting and directly usable energy. The advantages of not having fuel-raw material costs, reducing greenhouse gas emissions, long-term use of wind turbines, providing employment opportunities, benefiting rural development and benefiting the country's income due to technological investments increase the use of wind energy throughout the world (Bayraç, 2011; Şenel and Can, 2015).

Wind power, as it is known, is an indirect effect of solar energy. The sun sends an average of 200 billion tons of coal-equivalent energy annually to the world (Figure 1). This amount is twenty thousand times more than the total energy used by human beings in the world. Wind power arises from the unequal heating of every region of the earth and the interrelationship of low and high pressure centers formed accordingly (Doğanay, 1991). In terms of energy production, air currents (continuous winds) between the Poles and the Equator and from dynamic high pressure belts to dynamic low pressure belts play an important role. In addition, winds based on air currents between land and sea and between mountains and valleys (cyclic and local winds) are also important in terms of wind energy. Air movement or air mass from areas of high pressure to areas of low pressure has kinetic energy of varying potential. From this kinetic energy of the wind, by rotating the propellers of various sizes, direct mechanical power or converted power, namely electrical energy, is obtained.

The idea of utilizing wind energy dates back to ancient times in human history; Water and wind mills powered the world's first industries. Electricity generation from wind energy was first realized in Denmark in 1891. Wind energy is the fastest growing renewable energy source in the world for the last two decades after 1990. One of the most important factors underlying this development lies in their high yields (around 59%).

Developing technology and increasing energy deficit necessitate increasing and expanding the use of domestic and renewable energy resources in Turkey as in all countries. Increasing the share of renewable resources in energy consumption is an inevitable necessity for sustainable development. On the other hand, the negative effects of importing more than half of the energy need on the country's economy will be reduced (Oskay, 2014).

Figure 1: Wind power plant



The main renewable energy sources in Turkey are hydraulic energy, biomass, and wind, and biogas, geothermal and solar energy. Wind ranks first after hydroelectricity in terms of renewable energy resources potential that can be evaluated in the short term in Turkey. Turkey's technical wind energy potential is 83,000 MW. This potential is at a level that can theoretically meet all of Turkey's needs (Çalar et al., 2008). Wind energy is the most open to development among renewable energy sources in Turkey. Turkey, which is surrounded by seas on three sides and has a coastline of approximately 3500 km, receives continuous and regular winds, especially on the Marmara coastline and the Aegean coastline (Turkish Wind Energy Association, 2013).

Turkey is a country with wind-rich regions. In the light of current information, it is estimated that the wind energy potential in the country is around 120 billion kWh (Turkey's current total electrical energy production from thermal and hydraulic sources is 60-70 billion kWh). Even when the most reliable winds are taken into consideration and technological impossibilities are taken into account, it is stated that Turkey's wind energy potential is around 12 billion kWh per year (Ültanır, 1996). Provinces with high wind potential in Turkey are Balıkesir and Çanakkale. İzmir, Manisa, Samsun and Muğla. In addition, Bursa, İstanbul, Mersin, Tokat, Edirne, Hatay and Aydın are among the other provinces with high wind potential (Senel and Koç, 2014).

The first serious steps towards the utilization of Turkey's wind energy potential were taken in 1996. The first wind plant, Çeşme-Germiyan Wind Power Plant, was opened on February 21, 1998 with a power of 1.5 MW (to meet the needs of a settlement of approximately 5000 households). This first wind plant consists of three 500 kW turbines. The second wind power plant, Çeşme-Alaçatı Wind Power Plant, consists of 12 turbines with 600 kW power, built with the build-operate-transfer model, and has a total installed power of 7.2 MW. This power plant is 45 m. high towers and 44 m. It is a good example of the first modern application on this subject in our country with its rotors of diameters.

Today, with new technology and new materials as well as developments in control technology, wind turbines are used to produce the cleanest electrical energy that people need for lighting, heating, cooling and other household appliances. Currently, electrical energy is produced by the increasing number of wind turbines in the world. They work as wind turbine groups that produce electricity at a higher capacity in the form of wind plants (Demir, 2016).

Wind energy systems are divided into two groups as horizontal axis and vertical axis. Horizontal axis systems are less expensive than vertical axis systems and are easier to install and manufacture, and their performance is higher. However, these systems are difficult to maintain. The advantage of vertical systems is that they are less noisy, their mechanisms are more reliable and they are visually more elegant (Öztürk and Yüksel, 2016). The initial installation costs of wind turbines are very high. On the other hand, turbines do not need raw materials, which causes low operating costs. As a result of the advancement of wind turbine technology, the cost of electricity generation from wind energy is gradually decreasing. This situation increases the use of wind energy among renewable energy types (Bayraktar and Kaya, 2016).

Electricity from the wind can be produced with the help of wind turbines mounted on high towers. The incoming air turns the turbines, and the shaft to which the turbine blades are connected drives the generator. The electrical energy produced is taken to the energy panel in the wind turbine tower with cables. Wind turbines can be positioned according to the direction of the incoming wind and are automatically controlled by mechanical or power electronic circuits. The blades can move on their own axis and braking can be done to prevent damages that may occur in high winds. In order to obtain the highest efficiency from wind power plants, turbines should be installed in areas where the annual wind speed is above a certain average and continuous (Demir, 2016).

In order to obtain electrical energy from the kinetic energy of the wind through wind turbines, some geographical features such as wind speed, blowing frequency and direction must be present. In regions where wind conditions are not favorable, energy can be produced even from light winds with a speed of 3 m/sec, ie 8-10 km/h. Despite this, studies have shown that winds with a speed of 5-6 m/sec, ie 18-19 km/h, constitute the lower limit of being economical for electricity generation. As the wind speed increases, there will be more pressure on the turbine blades, making it possible to rotate faster and obtain a higher amount of energy (Doğanay, 1991). Although the developed turbine technology alleviated the determination of the prevailing wind direction in power plants in variable wind regions, it could not completely eliminate it, thanks to the yaw system that enables the turbine to be adjusted according to the wind direction.

The areas where wind turbines have the most advantageous conditions in terms of being economical are; It is seen that there are locations on large wind belts and especially on ocean coasts (Hayli, 2001). Wind turbines or

wind plants with many turbines are installed inland, on sea coasts and on (off) the sea, provided that they provide suitable conditions. Of these, offshore wind plants require higher costs, sometimes even different technologies, for both the equipment construction and the transport of the generated energy.

In Europe, especially Germany, Denmark and Spain are remarkable countries with their wind power technologies. Also, USA It ranks second after Germany with its production capacity. Apart from these developed countries, studies on wind power are increasing in developing countries. Countries like India and China are examples of this. In Turkey, steps are taken regarding wind power.

With Turkey's growing economy, increasing population and urbanization rate, there is an increase in energy demand every year. Turkey, which meets a large part of its energy demand from fossil resources, does not have enough of these resources, causing it to become foreign-dependent in terms of energy. Since Turkey meets 28% of its energy demand from domestic sources, it is 72% foreign dependent. Especially in oil and natural gas, this ratio is 92% and 98%, respectively. Therefore, most of the energy Turkey needs for production is imported (Tiftikçigil and Yesevi, 2015). Therefore, Turkey develops policies to reduce the use of fossil fuels on the one hand and to increase its renewable energy capacity on the other.

Turkey, which is dependent on foreign energy in terms of energy, has put forward a "National Renewable Energy Strategy" in order to eliminate this dependency and reach its 2023 targets. Turkey's targets for 2023 can be expressed as follows: i) Meeting at least 30% of the total electrical energy needs from renewable energy sources, ii) Renewable energy meets 10% of the energy needs of the transportation sector, iii) To reduce the energy density to at least 20%. Turkey, which wants to evaluate the renewable energy potential, which is a domestic energy source, has enacted a series of laws. These laws, which were enacted to activate the renewable energy potential in the last 15 years, have led to a movement in this field and investors to turn to the field (Bayraktar and Kaya, 2016).

Turkey is a country rich in wind potential. Coastal areas, mountainous areas and open lands are areas with high wind potential. Since the 1990s, various measurements have been made to determine the wind energy production potential of Turkey. The western coasts of Turkey are places with high wind potential. The highest wind speed was determined at the edges of the Marmara Sea and in a small area in Antakya. It has been observed that the Aegean, Marmara and Eastern Anatolia Regions have high energy potentials in the measurements made by taking into account 50 m height above sea level. Turkey has an annual average wind speed of 2.58 (m/s) and an annual average wind density of 25.82 (W/m²) (Öztürk and Yüksel, 2016).

Today, wind plants are built on land as well as offshore. The application of offshore wind plants has been technically successful and commercial applications have also been realized. The first studies on offshore wind energy have been started in Denmark, Netherlands, Sweden, England and the USA since the 1970s. In addition to the conditions that make offshore wind farms attractive, there are also some negative conditions that increase investment costs. Since the speed of the wind is generally higher in the seas than on the land, the amount of energy produced is also higher. Since the seas do not have settlements, there is no need to incur additional costly expenses to reduce the noise produced by the propellers. Against storms and strong waves, additional expenses are required to strengthen and protect the tower foundations.

1.1. Advantages of Wind Power Plants

There is no fuel cost during the production life of the wind plant and its operating costs are negligible. However, since it cannot be used without a turbine, of course, wind energy also has a cost. Since it is a domestic resource, it reduces foreign dependency in energy. Wind turbines are modular (part-changeable) and can be manufactured in any size and used individually or in groups. Another important feature is that wind turbines can be installed in the sea. Wind plants can be commissioned in a short time, easily dismantled and the land they are located in can be easily restored (Demir, 2016).

Wind is a renewable energy source that does not create pollution and causes little or no harm to the environment. It is a good alternative energy source for domestic uses of energy. It is a clean energy source. As with some other energy sources, it does not contain radioactive waste (or even any waste), does not create greenhouse gases and therefore acid rain. It even leads to an indirect reduction in their formation. Because it reduces the fossil fuels that will be spent in order to produce equivalent to the energy they produce. In this respect, wind energy plays a very important role in slowing down the global warming process.

Wind turbines, which are used in the production of wind energy and do not harm the nature, do not take up much space and create a job area for the people living in the area where they are installed.

Today, the most frequently used energy sources in electrical energy production are; coal, natural gas and oil. These are also the energy sources that emit the most harmful gases (CO_2 , SO_2 , and NO_x). The energy sources with the highest carbon dioxide (CO_2) emissions in electrical energy production are coal, oil and natural gas, respectively. The energy sources with the highest nitrogen oxide (NO_x) emissions are respectively; coal, natural gas and petroleum. Unlike non-renewable energy sources, wind energy is an environmentally friendly energy source that does not emit CO_2 , SO_2 and NO_x emissions and does not create a greenhouse effect. For this reason, electricity generation from wind energy has been increasing rapidly in recent years. Since it reduces the pressure and burden on fossil fuels, it extends the usability life of these resources (Dereli, 2001).

Since wind energy is a renewable resource, energy production from wind will continue as long as the world exists. Wind turbines, which produce electrical energy from wind energy, are one of the most environmentally friendly power plants in terms of energy production. These power plants protect the ecological structure and do not disturb the natural balance. In addition, wind turbines are a clean energy production source that does not cause global warming and acid rain, does not emit CO_2 , CO , NO_x , and does not have negative effects on human health and vegetation.

Since wind energy is not dependent on imports in terms of raw materials, it is a gain in terms of national economy, even if it is obtained more expensive than traditional sources. Its contribution to the national economy is not limited to reducing energy imports and supporting conventional energy resources. In addition, the cost of wind electricity is lower than many other energy sources. For example, the cost of wind electricity in the USA is 50% of nuclear energy and solar energy, and 25-30% of electricity obtained from thermal power plants working with natural gas, oil and coal (Dereli, 2001).

Wind power; It is a continuous, stable and reliable energy source. The energy to be obtained from the wind varies depending on the wind speed, blade diameter and blowing time (Başaran, 2009). Turbines are systems that convert the kinetic energy of the blades into mechanical energy and transmit it to the generator through the gearbox and generate electrical energy in the generator (Şenel and Koç, 2017).

Wind turbines are energy production sources that do not emit any emissions to the environment and do not cause greenhouse effect. For this reason, the use of wind energy in the world is increasing every year. The fact that wind turbines are environmentally friendly power plants does not mean that they do not have any negative effects on the environment.

1.2. Disadvantages of Wind Power Plants

Figure 2: Example of the placement of the wind power plant in the field



It can be seen as a problem that wind plants require large areas. It can take up more space than other power plants. This is due to the fact that the turbines are placed sparsely so that they do not cut each other's wind. For example, 20 turbines, which can be considered large, cover an area of approximately 1 km². However, the actual area occupied by the turbines in the wind plant is 1-1.2% of the total area of the power plant (Figure 2). Since agriculture and animal husbandry can be done between the turbines, there is no loss of land. A very large area outside the areas where the turbines sit can be easily used as agricultural land (98-99%) or to serve livestock activities in various ways (pasture-meadow), provided that structures that will not block the wind can be built (Hayli, 2001) (Figure 3).

Figure 3: Agricultural fields around wind power plants



Noise is one of the most important issues in wind energy engineering and is considered as the most important environmental problem. Noise is defined as unwanted sound. Noise in wind turbines occurs for two different reasons. The first of these is mechanical noise caused by systems such as gear system, generator, cooling fans; the second is the aerodynamic noise caused by the interaction of the wind and the blade. For this reason, wind power plants are built in places where there is no settlement or where noise is felt very little due to altitude differences. As a result of today's technological developments, mechanical noise has been largely prevented. With the development in wind turbine technology, it is inevitable that the noise level in wind turbines will decrease further in the coming years.

In terms of noise impact, it is recommended to install wind turbines at least 200 m away from residential areas. Although the noisy operation of wind turbines is stated as a disadvantage by many, they do not have a great impact on noise pollution. This effect is only observed in very narrow areas where wind plants are installed. In order to eliminate this negativity, some technological measures are taken and more attention is paid to the selection of the geographical locations of the power plants.

The wind does not always blow fast enough. Due to the irregularity of the winds, a discontinuous pattern is observed in energy production. In other words, energy production cannot be realized during periods when the wind does not blow at a sufficient speed. In order to eliminate this disadvantage, important studies are carried out to meet the energy need in periods when the wind does not blow, by storing the produced electricity in giant batteries and storing the hydrogen obtained by electrolysis of water.

Habitat is defined as the area where an organism lives or develops. Birds are the most important living group affected by wind turbines. Wind turbines can cause bird deaths during operation. However, studies have shown that these bird deaths are not serious (Aydın, 2013; Şenel, 2012). Bird deaths are generally encountered during the mass migration of birds. Bird deaths due to hunting, power lines and traffic; When compared to the bird deaths in wind turbines, it was determined that the bird deaths that occurred by hitting the wind turbines

were at a very low level compared to the others. However, it is seen as the best solution that the regions where wind power plants are installed are not on the migration routes (Özkaya et al., 2008). It is in question to minimize bird deaths by paying attention not to establish wind farms in bird shelters and places where birds live collectively, and by considering important bird migration routes when establishing wind plants (Dereli, 2001). While making a preliminary evaluation in the area where the wind power plant will be established; it should be noted that the land is not on bird migration routes, protected areas and national parks.

In addition, since wind plants are established in rural areas, they carry the risk of damaging archaeologically important areas. For this reason, the construction start time is prolonged or cannot be done at all, as detailed archaeological research needs to be carried out on the land where the power plant will be built (Demir, 2016).

By creating an electromagnetic field, wind turbines can adversely affect aviation and maritime communications, radio and television broadcasts in the region where they are installed. This effect is due to the body and blades of wind turbines acting as mirrors. The signals coming from the receiver are reflected and these signals directly affect the signals going to the receiver (Özkaya et al., 2008). Although it varies according to the size of the wind plant, it adversely affects radio, TV and other communication waves in an area of 2-3 km in diameter.

Wind turbines in wind power plants have effects on the visual and the surrounding landscape. The most important visual effects are; shadow vibration and glow effect in wind turbines. During sunrise and sunset, the rotating blades of wind turbines can cause shadow play and shadow vibration.

2. RESULT

Energy has an important place in the achievement of the three basic components of sustainable development, namely social balance, economic growth and environmental protection. Within the framework of the sustainable development goal, the aim of providing energy in an uninterrupted and reliable manner, the energy consumption of humanity, without harming the economy and the environment, has come to the fore. While efforts to increase the use of renewable energy resources continue in the world, especially in Europe, studies on this subject in Turkey, which has a serious potential in terms of renewable resources, are not yet at the desired level.

The year of depletion of world energy reserves is approximately 200 years for coal, 65 years for gas, 40 years for oil and endless for wind (Dereli, 2001; Güler, 2009). The fact that the existing fossil-based energy reserves will be depleted in the future will put Turkey, as a country that currently imports a large part of it, into difficulties due to the increasing prices and problems in its supply. For this reason, we need to direct electrical energy production towards renewable resources and benefit from wind energy together with our existing hydraulic resources.

In recent years, the claim by scientists that fossil fuels will run out within 50-100 years has become repeated. In this case, countries that do not have enough fossil fuels aim to protect their economies against external fluctuations and political pressures by using their domestic and renewable resources. European Union member countries, on the other hand, turn to renewable energy sources for various reasons such as ensuring energy supply security, being resistant to external influences, and finding solutions to environmental problems such as climate change.

Wind energy, one of the renewable energy sources, is very important in terms of its potential in Turkey. The fact that wind energy has a reducing effect on greenhouse gas emissions in the atmosphere and that it has the capacity to meet the energy needs of countries like Turkey, which is highly dependent on foreign energy, distinguishes it from other renewable energy sources.

Wind energy is not yet utilized at the desired level. The fact that the initial installation cost is higher than the alternatives is an undesirable situation for the companies that will invest in this field. However, it is an important source of energy efficiency as it is a local source and does not require any additional costs during energy production.

Turkey ranks high in wind energy potential when compared to European countries. Increasing the incentives given for the increase of wind energy investments and raising the awareness of the public on this issue will increase the use of the said energy. When a large part of the energy need is provided by wind energy, a big step will be taken in the name of sustainable development and Turkey's dependence on foreign energy will

decrease. Increasing wind energy will create additional employment for the country and make significant contributions to the welfare of the country.

The most obvious proof of whether an energy source is economical or not is whether it is energy efficient. If energy efficiency is ensured, the energy cost will be saved and the energy needed will be obtained by creating less damage to the nature. In this respect, the use of wind energy is very important in ensuring sustainable development by using it to supply the needed energy without causing a decrease in energy efficiency, unlike fossil fuels (Özarslan, 2017).

Turkey is aware that the increasing use of renewable energy resources is directly dependent on the incentive systems implemented by public authorities. The said incentives were put into effect within the framework of the laws numbered 5346 and numbered 6094. With the entry into force of the Incentive Laws, wind energy in Turkey has started to attract the attention of domestic and foreign companies.

Considering the possibility of depletion of Turkey's non-renewable resources, it is inevitable to implement a long-term sustainable energy policy within the framework of sustainable development, in line with the country's conditions, following the developments in the world. It is extremely important for the country's economy to arrange the necessary incentives for the development and dissemination of wind energy, which is not dependent on foreign sources, has advanced technology, has high employment potential, is cheap, safe and has high potential.

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The Role of Trust to Manager in The Effect of Leadership Behavior on Employee Performance

Prof. Dr. Nurdan Çolakoğlu¹ Dr. Öğr. Üyesi Özlem Öncel Güneş² Doç. Dr. E. İzlem Gözükara Yıldız³

¹İstanbul Arel Üniversitesi, Mühendislik-Mimarlık Fakültesi, Endüstri Mühendisliği Bölümü,
nurdancolakoglu@arel.edu.tr, ORCID: 0000-0003-4454-9639

²Maltepe Üniversitesi, İşletme ve Yönetim Bilimleri Fakültesi, İşletme Bölümü, ozlemoncel@maltepe.edu.tr

³İstanbul Arel Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, İşletme Bölümü, izlemg@arel.edu.tr, ORCID: 0000-0002-2466-2362

Abstract: The study aims to investigate the role of trust in the manager in the effect of leadership behavior on employee performance. In this direction, a literature review has been made for studies on this subject. A sample of 252 people was selected through appropriate sampling. Collected data were analyzed using SmartPLS 3.2.9. Leadership behavior is very effective on the performance of employees and trust in the manager. In addition, trust in the manager affects the performance of the employees. Trust to manager, on the other hand, has a mediating role in the relationship between leadership behavior and employee performance.

Key words: Trust to Manager, Leadership Behavior, Employee Performance

1. INTRODUCTION

The concept of leadership means that the movements of the organization are under control for a common purpose. It is the general behavior of the individual to keep it. In addition, leadership provides mutual communication. It is the stage of initiating a movement and continuing this movement by melting the interpersonal communication process and behaviors in the same area, which are directed in order to achieve predetermined goals within this scope. Trust term means that a person's words, behaviors and decisions only have a certain expectation in line with his own wishes and interests. It is the association of one's own purpose and desire with doing others a favor. These concepts manifest themselves in business life as leadership behaviors and trust to managers. In today's modern world, improving productivity and efficiency in workplaces is a very important issue. In business life, it is aimed to increase employee performance and is associated with the concepts of trust to manager and leadership behavior. It is possible to say that there are many studies on this subject in the literature. For example, according to Bateman and Snell (2007), job performance in the form of performance appraisal and management is an essential part of effective management and is the most sought-after developmental intervention in a manager's portfolio. According to Hellrieger et al. (1999), the term "employee performance" refers to a person's job success after making the necessary effort in the work associated with obtaining a meaningful job, a committed profile, and finding compassionate colleagues / employers. In addition, the performance-oriented goal is expected to be in line with the organizational policies, so that the whole process moves away from event-oriented and becomes a more strategic and human-centered perspective (Jena & Pradhan, 2014).

The aim of this study is to investigate and emphasize the role of trust in manager in the effect of leadership behavior on employee performance. In this context; trust; manager trust, leadership behavior and employee performance are discussed and analyzed under separate headings. The study has been prepared with the literature search technique.

2. MANAGER TRUST

Trust is the readiness of someone to be powerless against the activities of other. Trust is the choice to depend on another gathering in a danger condition (Currall SC. & Epstein MJ., 2003). Trust is the result or positive impressions from shared collaborations (Brockner J., et al., 1997). Trust is the readiness to build the assets that put resources into another gathering, in light of inspirational desires coming about because of past sure common collaborations (Tzafrir & Eitam-Meiliki, 2005).

According to Özdere (2015), all behaviors of managers based on encouraging employees without prejudice constitute a trust to manager. Peltekoğlu (2001) argues that there are main factors that can be effective in establishing trust in the manager. For example, employees' trust in matters that will affect them and their work

from external news sources weakens their confidence and negatively affects communication. To prevent this, employees should be informed. In addition, the manager must provide both good and bad news, because positive news should not be subjected to discrimination in order not to lose confidence in the messages that will be given to employees over time and cause loss of trust in the organization. Employees must be informed in a timely manner. This must be done in a timely manner to convey potentially important news and disseminate news quickly and accurately without losing the importance of employees. Employees should be informed about specific topics such as future corporate plans, career opportunities, business, productivity improvements, personnel policies and practices, especially where they want to be informed. Although the trust in the manager increases the productivity of the employees in organizations, it is observed that the cost of doing business increases and the personal and group health deteriorates in organizations where trust in the manager is low. In addition, alienation, loneliness and hostility begin to appear in the institution as a result of decreased trust in the leader and increased fear.

According to Morgan & Hunt (1994), trust is a conviction of the two players to never act in a manner that carries drawback to the next gathering or to exploit their shortcomings. Trust is the desire and confidence upon which two community will act to make sure about shared advantage. Trust is set up by commonly gainful conduct. Trust and participation are improved by meeting desires for commonly valuable conduct in the present (Bijlsma & van de Bunt, 2003). Also, trust is restricted by vulnerability between two gatherings about thought processes, expectations, and activities (Gilson L., 2003).

Trust is basically relational. Be that as it may, in business conditions, there is likewise a worldwide component of trust; "trust is a worldwide assessment of the association's reliability as seen by the employees (the trustors)". The representatives' conviction that the association will act in a manner that is gainful, or if there is nothing else impeding that, to them, is additionally significant (Tan HH. & Tan CSF., 2000). Trust makes added an incentive in an association; trust upgrades data stream and information creation (McElroy MW., 2002). Connell J. et al. (2003) indicated that trust upgrades connections, communication, and participation.

A considerable amount of studies reveals that there are strong links between leadership behavior and employees' trust in them. For example, Butler (1991) states that leader behaviors such as transparency, justice, loyalty, consistency, and honesty interact with the trust in the leader and affect the trust in the leader. In addition, there are studies showing a relationship between trust in the leader and transformational leadership behaviors, as in the study conducted by Kirkpatrick and Locke (1996).

Many researchers state that relying on the leader also increases the employees' support to management, their commitment to management, their tendency to accept management's decisions, and makes employees more willing to strive for organizational goals. Again, from a similar perspective, it is stated that employees' trust in the leader is essential for effective leadership. For instance, Yang and Mossholder (2004) state that the trust in the leader increases the performance of the employees towards and outside of their duties, thus creating an effective input on the organizational citizenship behavior of the employee. Although there is a reciprocity in the leader-subordinate interaction, it is stated that there is no such requirement for trust, this situation was deemed important as it is one of the most important results expected from the employee when the bond of trust is established between the employee and the leader. As the level of trust of employees in the leader increases, it is expected that there will be an increase in task-oriented and organizational citizenship behaviors (Colquitt, Scott, and LePine, 2007).

3. LEADERSHIP BEHAVIOR

Leadership is an ancient concept that goes back to the beginning of humanity. At every point where social structures are formed, there is also leadership that underlies humanity (Akan, Yıldırım, & Yalçın, 2014; Hackman & Johnson, 2013). Leadership is the ability to keep a community together in line with certain goals by encouraging and motivating the members to achieve these goals. Leaders should have attributes and qualities such as innovative, willing, reassuring, courage, risk taking, and being professional. In light of this; it can be said that the existence of leadership is seen as a phenomenon in all sub-units such as the state, labor force, market, schools that make up the society. The phenomenon of leadership has spread to all social life spheres such as administratorship in schools or workplace starting from these social sub-units (Gardner, 1990).

It has been debated that leadership behavior is an important factor in increasing the level of trust in the organization. Leaders maintain confidence in themselves through their behavior. Also, trust to the leader is primarily influenced by the behavioral consistency, integrity of the leader, authority sharing and delegation,

communication and attention (Whitener et al., 1998). In addition to this information, according to many studies, there is a relationship between trust in the leader and transformational leadership behaviors (Podsakoff et al., 1990; Shamir & Lapidot, 2003).

Management in organizations is the act of coordinating the groups' efforts and directing staff to these goals. The executive is the person responsible for creating an effective organization that allows the members of the organization to act in accordance with specific goals. Because trust in managers in an organization is attributed to the employees of the entire organization, managers are seen as initiators of trust in literature. At the same time, adhering to the principles and rules supported by the management of the organization without prejudice, that is, the bureaucratic behavior of the manager can also ensure the safety of the employees (Özdere, 2015: 27).

According to the statement of Colquitt, Scott, and LePine (2007), as long as interactional leadership behaviors help the leader to be perceived as honest and fair and reduce uncertainties in leader-subordinate interaction, subordinates increase their confidence in the leader and contribute to their performance beyond what is expected of them. Trust in administration can likewise be identified with main concern results for groups and work gatherings, as shown in Dirks' (2000) investigation of NCAA ball groups. In the investigation, consideration was attracted to how authority influences representative achievement. As per discoveries of the examination; despite the fact that trust in pioneer may undoubtedly be higher for groups that are winning than groups that are losing, the connection between trust and execution is fundamentally more prominent when the group is doing inadequately. In particular, for groups that had been performing admirably or tolerably well, there was practically no connection between trust and execution. Notwithstanding, for groups that had been performing inadequately, the relationship was positive and solid. One understanding of these outcomes is that trust in pioneer may not be remarkable or may not be seen by workers as basic during times in which the climate is positive (the group is progressing admirably). Dirks argues with this study that leadership significantly affects employee performance.

4. EMPLOYEE PERFORMANCE

Performance is a multicomponent idea and on the crucial level one can recognize the cycle part of execution, that is, conduct commitment from a normal result (Borman, and Motowidlo, 1993; Campbell et al., 1993; Roe, 1999). According to Campbell (1990), the conduct here indicates the activity of individuals show to achieve a work, while the result perspective states about the outcome of person's employment conduct. Obviously, in a work environment, the conduct commitment and expected result are identified with one another (Borman, and Motowidlo, 1993), however, the thorough cover between both the builds are not apparent yet, as the normal result is impacted by variables, for example, motivation and intellectual capacities than the social angle.

Execution consolidates the subsequent results of the performed activities of representatives dependent on their ability and aptitudes. In the cutting edge world, the furious rivalry in the business market, risen because of globalization, has constrained associations to make an upper hand for their endurance or to move away from the market. Hence, because of such developing rivalry, the significance of human asset has likewise been risen as workers are the significant wellspring of upper hand (Rich, Lepine and Crawford, 2010). Associations can appreciate the advantages of such upper hand if representatives are performing up to the necessary levels for example; contributing decidedly in the hierarchical development and objective achievement (Liao and Chang, 2004). In this manner, associations are needed to zero in on the variables that may contribute decidedly in improving representatives' exhibition to create and hold the upper hand for them.

Performance as errand execution involves work expressing practices which incorporate major employment obligations relegated as a piece of expected set of responsibilities. Assignment execution requires more intellectual capacity and is basically encouraged through errand information, task aptitude, and undertaking propensities. (Conway, 1999). On the other hand, authority task execution is marked through defining vital objectives, maintaining the essential exhibition guidelines, propelling and guiding subordinates to achieve the occupation through support, acknowledgment, and productive criticisms (Borman, and Brush, 1993; Tripathy, 2014).

Borman, and Motowidlo (1997) characterized work performance with regard to task execution as "viability with which work inhabitants execute their relegated undertakings, that understands the satisfaction of association's vision while compensating association and individual proportionately." Werner (1994) has incorporated the prior suggestions of assignment execution through relating it to hierarchical conventional prize expressing as

"the showed expertise and conduct that impacts the immediate creation of merchandise or administration, or any sort of exercises that gives roundabout supports to association's center specialized cycles."

In hierarchical settings, workers' exhibition is the aggregates' aftereffect of the aptitudes, endeavors and capacities of the apparent multitude of representatives contributed in authoritative improved profitability driving towards its objective accomplishment. Improved authoritative execution demonstrates the endeavors towards objective accomplishment while requiring more endeavors regarding improved representative execution (Ellinger et al, 2003).

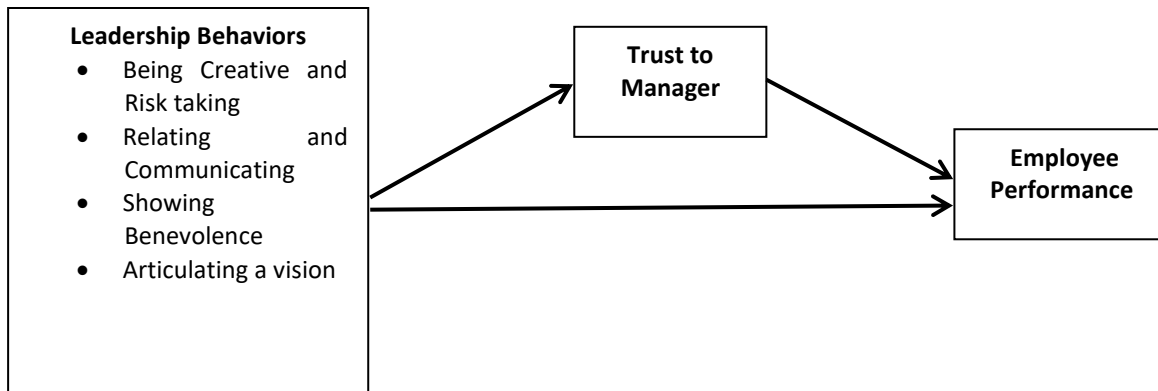
Worker execution is among the basic factors that contribute fundamentally in hierarchical achievement. Learning associations assume significant part in upgrading worker execution through giving trainings and advancements to their representatives (Gitongu et al, 2016). Besides, the executives' guidelines to assess representative execution likewise assume basic part in improving worker execution as they give the image of genuine execution and its arrangement with the benchmarks. On the off chance that errors discovered, at that point these guidelines help bringing the yields again towards their necessary levels (Mackay et al, 2004). Representatives' execution likewise relies upon their interior fulfillment towards their work. On the off chance that workers are fulfilled from their positions just as the association than they are all the more definitely intrigued to perform well towards authoritative objective accomplishment (Harter et al, 2002).

5. METHOD

5.1. Research Model and Hypotheses

The models and hypotheses created in accordance with the purpose of the research as a result of the literature review are shown below.

Figure 1. Research Model



Leadership behaviors were measured using the 24-item scale. Leadership behavior scale consists of 6 dimensions: Articulating a Vision, Being Creative and Risk-taking, Monitoring Operations, Relating and Communicating, Showing Benevolence, and Being Authoritative (Wang, H., Tsui, A. S., & Xin, K. R., 2011: 98). The scale ranged from 1 (strongly disagree) to 5 (strongly agree).

H₁: Leadership Behaviors significantly influences Employee Performance

H₂: Leadership Behaviors significantly influences Trust to Manager

H₃: Trust to Manager significantly influences Employee Performance

H₄: Trust to Manager significantly mediates the relationship between Leadership Behaviors and Employee Performance

5.2. Data Analysis and Results

Indicator Reliability

Indicator reliability is first checked to ensure that the associated indicators have much in common than what is captured by the latent constructs. After examining the outer loadings for all latent variables, the 1 indicator that forms Being Creative and Risk-Taking (lyrt_5) is removed because outer loading is smaller than the 0.4

threshold level (Hair et al., 2013). Meanwhile, 4 indicators (lyrd_4, iprf_2, yg_1 and yg_2) are found to have loadings between 0.4 to 0.7. In a loading relevance test, problematic indicators should be deleted only if their removal from the PLS model leads to an increase of AVE and composite reliability of their constructs over the 0.5 thresholds (Ken Kwong-Kay Wong, 2016: 7).

Table 1. Measurement - Model Results

| Variable | Statement | Outer Loading | Cronbach Alfa | CR | AVE | |
|--|---|---|---------------|-------|-------|-------|
| Leadership Behaviors | Being Creative and Risk-taking | lyrt_1 Willing to take risks | 0.771 | 0.874 | 0.874 | 0.635 |
| | | lyrt_2 Being bold with innovation | 0.827 | | | |
| | | lyrt_3 Willing to try new projects and ideas | 0.802 | | | |
| | | lyrt_4 Having rich entrepreneurial spirit | 0.786 | | | |
| | Relating and Communicating | lilş_1 Having good skills in dealing with interpersonal relationships effectively | 0.776 | 0.906 | 0.906 | 0.659 |
| | | lilş_2 Being able to communicate well with employees | 0.782 | | | |
| | | lilş_3 Being good at balancing interpersonal relationships | 0.794 | | | |
| | | lilş_4 Getting along with employees very well | 0.840 | | | |
| | | lilş_5 Being able to facilitate interpersonal relationships | 0.865 | | | |
| | Showing Benevolence | lyrd_1 Showing concern for employee's family members | 0.824 | 0.886 | 0.886 | 0.722 |
| | | lyrd_2 Showing concern for employee's personal life | 0.815 | | | |
| | | lyrd_3 Treating employees like family members | 0.905 | | | |
| | Articulating a Vision | lvzy_1 Clearly communicating his/her vision about the future of the company | 0.758 | 0.855 | 0.856 | 0.600 |
| | | lvzy_2 Articulating a bright future for employees | 0.889 | | | |
| | | lvzy_3 Clearly handling on the development of the company in the next five years | 0.736 | | | |
| | | lvzy_4 Emphasizing the long-term planning of the company | 0.702 | | | |
| Trust to Manager | yg_3 I trust that my manager will act according to the rules. | 0.759 | 0.906 | 0.906 | 0.618 | |
| | yg_4 I trust that my manager has an adequate understanding of her/his job. | 0.720 | | | | |
| | yg_5 I trust that my manager will do her/his job in the most appropriate way. | 0.778 | | | | |
| | yg_6 I believe what my manager told me. | 0.833 | | | | |
| | yg_7 When my manager does a job, I believe that this job will not cause any other problems. | 0.799 | | | | |
| | yg_8 I believe that my manager will do business by thinking carefully. | 0.822 | | | | |
| | Employee Performance | iprf_1 I complete my tasks on time. | | | | 0.799 |
| iprf_3 I am sure that I have gone beyond the standards in the service quality I offer. | | 0.698 | | | | |
| iprf_4 When a problem arises, I produce the fastest solution | | 0.721 | | | | |

Internal Consistency Reliability

The composite reliability for the constructs of Leadership Behaviors, Trust to Manager and Employee Performance are shown to be 0.947, 0.906, and 0.784 respectively, indicating high levels of internal consistency reliability (Nunnally & Bernstein, 1994).

It can be stated that the internal consistency reliability of the structures was realized since the Cronbach Alpha coefficients were between 0.784 and 0.947 and the CR coefficients were between 0.784 and 0.906.

Convergent Validity

Convergent validity refers to the model's ability to explain the indicator's variance. Bagozzi and Yi (1988) suggest an AVE threshold level of 0.5 as evidence of convergent validity. When the results in Table 1 are examined, the factor loads are between 0.698 and 0.905; Since the AVE values are between 0.549 and 0.722, it can be said that the convergent validity is provided.

Discriminant Validity

Discriminant validity can be determined by examining the cross loads, whose load on the latent structure of the indicator should be higher than the other structures. It has been observed that each indicator has a high factor loading in the structure it is associated with, whereas it has a low factor loading in other structures.

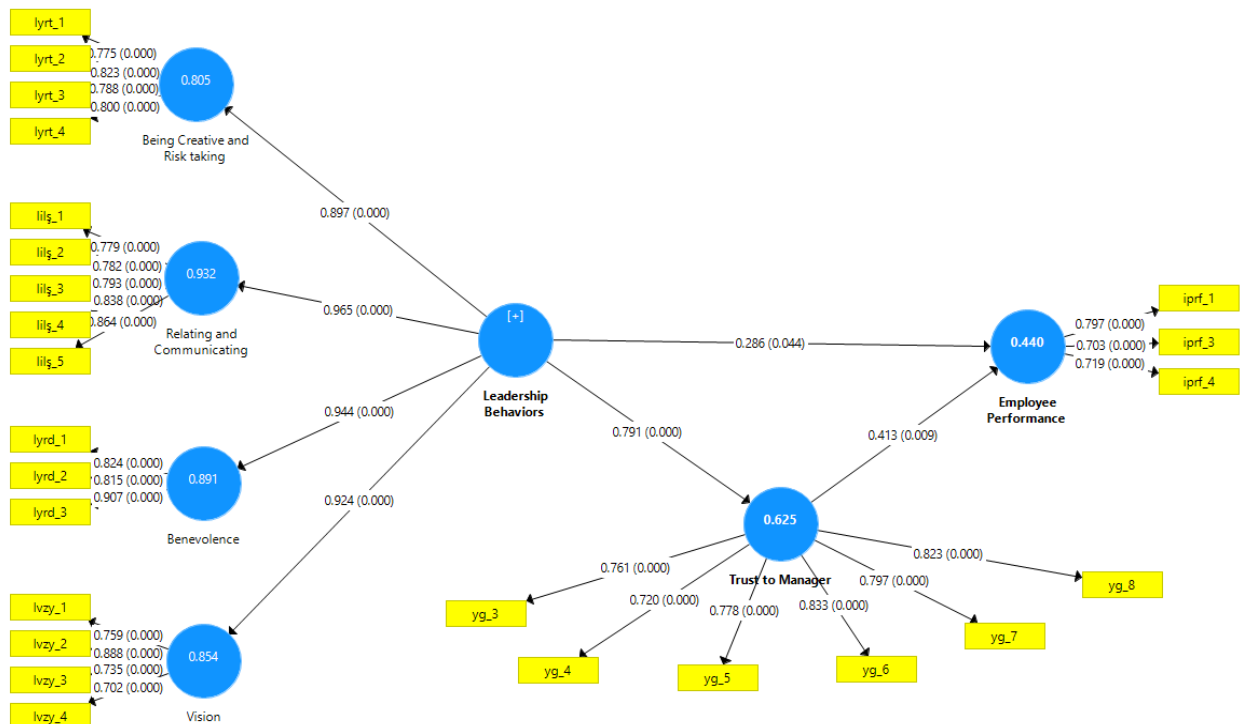
Collinearity Assessment

When the VIF (Variance Inflation Factor) values between the variables were examined, it was understood that there was no linearity problem between the variables because the values were below the threshold value of 5 (Hair et al., 2014).

5.3. Research Model and Results

The structural equation model created to test the hypotheses of the research is shown in Figure 2.

Figure 2. Structural equation model



SmartPLS 3.2.9. program was used to analyze the research model. When the R² values obtained for the model were examined, it was determined that the trust to manager was explained at the rate of 0.625, while

the employee performance was explained at the rate of 0.44. The effect size coefficient (f^2) being 0.02 and above is low; it is medium to be 0.15 and above; if it is 0.35 and above, it is considered to be high (Cohen, 1988). Sarstedt et al. (2017), has stated that it is not possible to talk about an effect in cases where the coefficient is below 0.02. When the effect size coefficients (f^2) of the model were examined, it was understood that leadership behavior had low effect size on employee performance (0.05) and leadership behavior on trust in manager (0.111), leadership behavior had a high effect size with (1.709) above trust in manager. In order to evaluate the significance of the path coefficients, the t-values calculated by taking 5000 subsamples from the sample by bootstrapping are given in Table 2.

Table 2: Significance of Testing Results of the Structural Model Path Coefficients

| | Standardi ze β | Standard Deviation | t Statisti cs | P Value s |
|--|-------------------------|-----------------------|---------------------|-----------------|
| Aracı değişkenin bulunmadığı model (model where any mediator variable does not exist) | | | | |
| Leadership Behaviors -> Employee Performance | 0.614 | 0.066 | 9.275 | 0.000 |
| Aracı değişkenin yer aldığı model (model where the mediator variable exists) | | | | |
| Leadership Behaviors -> Employee Performance | 0.292 | 0.142 | 2.011 | 0.044 |
| Leadership Behaviors -> Trust to Manager | 0.790 | 0.044 | 17.988 | 0.000 |
| Trust to Manager -> Employee Performance | 0.412 | 0.159 | 2.594 | 0.010 |
| Leadership Behaviors -> Trust to Manager -> Employee Performance | 0.326 | 0.128 | 2.550 | 0.011 |

In order to investigate the mediation effect, the mediator variable was removed from the research model and the significance of the path coefficients was tested. Leadership behavior was found to have a significant effect ($= 0.614$, $p = 0.000$) on employee performance (Table 2).

In the next step, the mediator variable was included in the model and the significance of the path coefficients was tested. At this stage, although the effect of leadership behavior on imposed performance is still significant, it has been observed that its effect has decreased ($\beta = 0.292$), and according to Baron & Kanny (1986), it can be said that leadership behavior has a partial mediating effect on employee performance. It seems that all hypotheses are accepted.

6.DISCUSSION

A sample of 252 people was selected for the research and the data obtained were analyzed through SmartPLS 3.2.9. In the article, "the role of trust to manager in the effect of leadership behavior on employee performance" was researched and explained. The envisaged framework presents the presence of leadership behavior's influence on employee performance and the role of trust. Adopting appropriate leadership behaviors for managers to create and maintain a better working environment is related to the performance of the employees and therefore the trust of the employees in the manager.

When we look at the literature, it shows that the behavior of the leader and the ability to communicate with his employees form the basis of the future trust relationship. In terms of employees, the degree of trust in the leader constitutes an important input affecting job satisfaction, organizational commitment, organizational citizenship behavior and job performance (Yang & Mossholder, 2004). The communication ability of leaders strengthens the corporate belonging of employees and makes them feel valued, which increases the employees' trust in the leader, as there is an organizational benefit, both in terms of individuals and productivity, as stated before. It is possible to clearly say that leadership behavior is very effective on the performance of employees and trust to manager. In addition, trust in the manager directly affects the performance of the employees. Trust to manager plays an instrumental role in the relationship between leadership behavior and employees' performance.

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Gümrük Mevzuatına Göre Yerleşik Kişi Olmanın Gümrük İşlemleri ve Vergilendirme Rejimine Etkileri

Öğr.Gör.Dr. Raşit GÜLTEKİN¹

¹Trakya Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, rasitgultekin@trakya.edu.tr,

ORCID: 0000-0001-8390-327X

Özet: Vergi hukukuna özgü bir kavram olan ve kişilerin belirli bir ülkede oturduğu veya işlerini yürüttüğü yer anlamına gelen mali ikametgah, belirli bir ülkede bulunma süresi ile birlikte, gerçek kişiler açısından tam mükellef ya da dar mükellef olmanın şartını oluşturmaktadır. Ayrıca tüzel kişiler açısından da bir ülkede iş merkezi veya kanuni merkeze sahip olmayı kapsayan mali ikametgaha ilişkin açıklamalar özellikle gelir üzerinden alınan vergilere ilişkin düzenlemelerde açıkça yer almaktadır. Literatürde vergi kanunlarının yer bakımından uygulanması ve çifte vergilendirilmenin önlenmesiyle ilgili konular bağlamında sıklıkla üzerinde durulsa da kişilerin mali ikametgahının ya da Gümrük Kanununda yer aldığı şekliyle, bir ülkede yerleşik olmasının gümrük işlemlerine ve gümrük vergilerine etkilerini inceleyen akademik çalışmalar yok denecek kadar azdır. Bu çalışmanın konusunu gümrük mevzuatına göre Türkiye Gümrük Bölgesi içinde ya da bu bölge dışında yerleşik kişi olmanın anlamı, şartları ve gümrük işlemleri ile gümrük vergileri bakımından etkileri oluşturmaktadır. Çalışmada gümrük mevzuatıyla ilgili düzenlemeler incelenmiş ve vergi hukuku literatüründen yararlanılmıştır. Çalışma neticesinde Gümrük Kanununda yer alan yerleşik kişi tanımının, gerçek kişilerin Türkiye Gümrük Bölgesi dışında ya da içinde yerleşik sayılmasının şartlarını açıklamada yetersiz kaldığı ve konunun daha çok genel idari düzenlemeler çerçevesinde düzenlendiği; bu durumun ise, yerleşik kişilere ilişkin uygulamaların anlaşılabilmesi için kapsamlı ve karmaşık bir mevzuat yığınının dikkate alınmasını gerektirdiği ve durumlarının tespiti amacıyla kullanılan gün esasına dayanan hesaplama yönteminin gelir vergilerine ilişkin hesaplama yönteminden farklı ve uygulamada birlik açısından problemli olabileceği sonucuna ulaşılmıştır.

Anahtar Kelimeler: Gümrük Mevzuatı, Gümrük İşlemleri, Gümrük Vergileri, Mali İkametgah, Yerleşik Kişi

The Effects of Being Resident on Customs Procedures and Taxation Regime According to Customs Legislation

Abstract: Tax residency, which is a concept specific to tax law and means the place where individuals reside or conduct their business in a certain country, constitutes the condition of being unlimited liability or limited liability for natural persons, together with the duration of their stay in a certain country. In addition, explanations regarding tax residency for legal entities including having a centre of all business transactions or legal center in a country, are clearly included in the regulations regarding taxes on income. Although it is frequently examined in the literature within the scope of the extraterritorial enforcement of tax laws and the prevention of double taxation, there are hardly any academic studies examining the effects of the tax residency or being resident in a country according to the Customs Law, on customs procedures and customs duties. The subject of this study is the meaning, conditions and effects of being a resident in or outside the Customs Territory of Turkey in terms of customs procedures and customs taxes, according to customs legislation. In the study, the relevant regulations of the customs legislation were examined and the tax law literature was used. As a result of the study, it was concluded that the definition of resident in the Customs Law was insufficient to explain the conditions for the real persons to be resident outside or inside the Customs Territory of Turkey, and that the issue was mostly regulated within the framework of general administrative regulations. It has been concluded that this situation requires a comprehensive and complex set of legislation to be taken into account in order to understand the practices related to residents, and that the day-based calculation method used to determine their status may be different from the calculation method regarding income taxes and may be problematic in terms of unity in practice.

Keywords: Customs Legislation, Customs Procedures, Customs Duties, Tax Residency, Resident

1. GİRİŞ

Vergi hukukunda vergilendirme yetkisi ile vergi kanunlarının yer bakımından uygulanılmasına ilişkin konuların açıklanmasında faydalanılan kavramlar arasında ikametgah ve alana özgü ifadesiyle mali ikametgah, yerleşim yeri ve ikametgah ilkesi bulunmaktadır. Bunlardan ikametgah ya da günümüz ifadesiyle yerleşim yeri medeni hukuk alanında bir kimsenin sürekli kalma niyetiyle oturduğu yer anlamına gelmektedir ve vergi hukukundaki karşılığı mali ikametgahtır. Mali ikametgah belirlenirken gerçek kişiler açısından ikametgahın Türkiye’de bulunması ile bir takvim yılı içinde Türkiye’de devamlı olarak altı aydan fazla oturma durumu açısından belirleme yapılmakta ve buna göre karar verilmektedir. Tüzel kişiler açısından yapılan belirlemelerde ise, kanuni veya iş merkezinin Türkiye’de bulunması durumundan hareket edilmektedir.

Konu gelir üzerinden alınan vergiler ve çifte vergilendirmenin önlenmesine yönelik düzenlemeler bağlamında üzerinde sıkça durulan bir alandır. Bununla birlikte gümrük vergileri ve gümrük işlemleri açısından yerleşik olmanın etkilerini inceleyen çalışma neredeyse bulunmamaktadır. Bu bağlamda gümrük mevzuatına göre yerleşik kişi olmanın hukuki niteliğinin ve etkilerinin ortaya konulması önem taşımaktadır.

Bu amaçla çalışmada başta Gümrük Kanunu olmak üzere gümrük mevzuatının yerleşik kişi olamaya ilişkin düzenlemeleri ile yerleşik kişi olmanın gümrük işlemleri ve gümrük vergileri üzerine olan etkileri incelenecektir. Çalışmada ilk olarak vergi hukuku yaklaşımı, gümrük mevzuatı ve başvuru haklarını içeren düzenlemeler temelinde ikametgah, mali ikametgah, yerleşim yeri, mukim ve yerleşik kişi sayılmaya ilişkin kavramsal çerçeve üzerinde durulacaktır. Çalışmanın sonraki bölümlerinde ise, gümrük mevzuatının ve gümrük işlemlerinin tanımı ve kapsamı ile yerleşik olmanın etkili olduğu işlemler ve vergilendirme rejimi açıklanacaktır.

2. YERLEŞİK KİŞİ OLMAYA İLİŞKİN GENEL AÇIKLAMALAR

2.1. İkametgah/Yerleşim Yeri, Mali İkametgah ve Yerleşik Kişi Kavramları

İkametgah, başta tebligat olmak üzere birçok hukuki düzenlemede yeri olan ancak kapsamı ve niteliği itibarıyla farklı sonuçları olan bir kuruma işaret etmektedir. Mülga 743 sayılı Türk Kanunu Medenisinde (RG, 4.4.1926, 339) bir kimsenin ikametgahı ifadesi, *“yerleşmek niyetiyle oturduğu yerdir”* şeklinde tanımlanarak *“bir kimsenin aynı zamanda birden ziyade ikametgahı olamaz”* şeklinde şarta bağlanmıştır (m.19). Ancak yürürlükteki 4721 sayılı Türk Medeni Kanununda (RG, 8.12.2001, 24607), ikametgah kavramı yerine *“yerleşim yeri”* kavramına yer verilmiş; ancak, anlam korunmuştur. Nitekim Kanun uyarınca gerçek kişilerin yerleşim yeri, *“sürekli kalma niyetiyle oturduğu yerdir”* ve *“bir kimsenin aynı zamanda birden çok yerleşim yeri olamaz”* (m.19). Yine Kanun uyarınca, *“bir yerleşim yerinin değiştirilmesi yenisinin edinilmesine bağlıdır”* ve *“önceki yerleşim yeri belli olmayan veya yabancı ülkedeki yerleşim yerini bıraktığı halde Türkiye’de henüz bir yerleşim yeri edinmemiş olan kimsenin halen oturduğu yer, yerleşim yeri sayılmaktadır”* (m.20). Kanunun *“Yasal Yerleşim Yeri”* başlıklı hükmüne göre, *“velayet altında bulunan çocuğun yerleşim yeri, ana ve babasının; ana ve babanın ortak yerleşim yeri yoksa, çocuğun kendisine bırakıldığı ana veya babanın yerleşim yeridir. Diğer hallerde çocuğun oturma yeri, onun yerleşim yeri sayılır. Vesayet altındaki kişilerin yerleşim yeri, bağlı oldukları vesayet makamının bulunduğu yerdir”* (m.21) ve *“Kurumlarda Bulunma”* başlıklı hükmüne göre, *“Bir öğretim kurumuna devam etmek için bir yerde bulunma ya da eğitim, sağlık, bakım veya ceza kurumuna konulma”* yeni yerleşim yeri edinme sonucunu doğurmamaktadır (m.22). Son Olarak Türk Medeni Kanunun tüzel kişiler bakımından düzenleme yapılan *“Yerleşim Yeri”* başlıklı hükmü uyarınca, *“Tüzel kişinin yerleşim yeri, kuruluş belgesinde başka bir hüküm bulunmadıkça işlerinin yönetildiği yerdir”* (m.51).

Türk Medeni Kanununda gerçek kişiler açısından ikametgahın/yerleşim yerinin *“tekliği”*, *“zorunluluğu”* ve *“seçme-değiştirme özgürlüğü”* ilkeleri ile *“iradi”*, *“kanuni”* ve *“akdi”* türlerine yer vermiştir (Tuncer, 1990: 56). Kanundaki tanım yerleşim yerinin özelliklerini içermemesi nedeniyle dar kapsamlıdır (Arıkan, 2007: 23). Tanımın nesnel/objektif unsurunu *“oturma fiili”*; öznel/sübjektif unsurunu ise, *“sürekli kalma niyeti”* oluşturmaktadır (Oktar, 2018: 9). Örneğin 5901 sayılı Türk Vatandaşlığı Kanun (RG, 12.6.2009, 27256) uyarınca, *“bir yabancı için ikamet, Türk kanunlarına uygun olarak Türkiye’de oturmaktır. Türk vatandaşlığını kazanma talebinde bulunan bir yabancı başvuru için aranan ikamet süresi içinde toplam 12 ayı geçmemek üzere Türkiye dışında bulunabilir. Türkiye dışında geçirilen süreler Kanunda öngörülen ikamet süreleri içinde değerlendirilir”* (m.15/1). Ayrıca oturma (ikamet) bir izne dayanması da mümkündür. Örneğin 6458 sayılı Yabancılar ve Uluslararası Koruma Kanununda (RG, 11.4.2013, 28615), *“kısa dönem ikamet izni, aile ikamet izni, öğrenci ikamet izni, uzun dönem ikamet izni, insani ikamet izni ve insan ticareti mağduru ikamet izni”* şeklinde süreli ve şarta bağlı oturma izinleri ve iznin türüne göre belirli haklardan yararlanma durumları düzenlenmiştir (m.30).

Vergi hukukunda ikametgah/yerleşim yeri kavramı vergilendirme yetkisi bağlamında üzerinde durulan bir kurumdur. Bu açıdan ikametgah, bir devletin ülkesel egemenliği altında yerleşik kişilerin dünya çapındaki gelirlerinin vergilendirmesini ilgilendiren, vergi hukukuna özgü ifadesiyle, mali ikametgahtır. Medeni ikametgaha göre daha geniş anlamı olan mali ikametgah, kaynağa veya faaliyete bakılmaksızın, bir mükellefin bir yerde kazanç ve irat elde etmesi halinde uygulama alanı bulmaktadır (Bahar, 2008: 22-23). Dolayısıyla mali ikametgah, ulusal ve uluslararası vergilendirme amacıyla belirlenmekte ve kişiler ile vergilendirme yetkisine sahip egemen güç arasında bir bağ kurmaktadır (Arıkan, 2007: 11). Kavram olarak mali ikametgah;

- Vergi mükellefinin belirli bir ülkede oturduğu, bulunduğu veya işlerini yürüttüğü yerdir (Tuncer, 1990: 62),

- Yükümlünün belirli bir ülkede oturduğu, bulunduğu veya işlerini yürüttüğü, gerçek kişiler için ev, işyeri; tüzel kişiler için ise, yasal merkez, yönetim merkezi, benzeri yerlerdir (Yaltı Soydan, 1995: 19).
- Ülkelerin tam vergi yükümlülüğü içerisinde gerçek ve tüzel kişileri vergilendirebilme haklarına sahip olabilmeleri için gerçek kişilerin ülke içinde fiziki veya hukuki olarak bir ikamete mahsus ikametgaha sahip olmaları veya ülke içerisinde belirli bir süre oturmaları; tüzel kişilerin o ülkede iş merkezi veya kanuni merkeze sahip olmaları halidir (Bayraklı, 1990: 6; Arıkan, 2007: 7).
- Devletin vergi alma hususunda hukuki veya fiili gücü kullanmasına esas teşkil eden bir bağlantı noktası olarak oturan, bulunulan ya da işlerin yürütüldüğü yerdir (Arıkan, 2007: 7).

Devletlerin farklı vergi mevzuatının olması nedeniyle uygulamalarda uyumlaştırmanın sağlanması ve özellikle çifte vergilendirmenin önlenmesi için iki taraflı vergi anlaşmaları yapılmaktadır. Bu anlaşmalara uygulama kolaylığı getirmek, uzlaşma sağlamak ve anlaşma sürecini etkinleştirmek amacıyla hazırlanan (Arıkan, 2007: 131) model anlaşmalarda ilk zamanlar “mali ikametgah” (*fiscal domicile*) kavramı kullanılmakla birlikte yerini “mukim” (*resident*) kavramı almıştır. Model anlaşmalarda ikametgah, “vergi mükellefinin bulunduğu, oturduğu ya da işlerini yürüttüğü yerdir”; mukim ise, “(devletlerden birinin mukimi) o devletin mevzuatı gereğinde ikametgah, ev, kanuni merkez, iş merkezi veya benzer yapıda diğer herhangi bir ölçüt nedeniyle vergi mükellefiyeti altına giren kişi” olarak tanımlanmıştır (Bahar, 2008: 40-41). Böylece bir yerde ikamet eden kimse mukim; ikamet edilen yer ise, yerleşim yeri (ikametgah) olarak kabul edilerek kişilerin, belirli bir ülke toprağı ile bağlantısını kurulmakta (Başak, 2016: 47) ve hangi devletin yetkisi kapsamında vergilendirileceği, mükellefiyetin kapsamı, tarha yetkili vergi dairesi ve yetkili yargı birimleri belirlemektedir (Arıkan, 2007: 12).

Türkiye’de gelir vergilerine ilişkin düzenlemelerde de yerleşim yerine ilişkin tanım ve belirleme bulunmaktadır. Bunlardan ilki olan 193 sayılı Gelir Vergisi Kanununa (RG, 6.1.1961, 10700) göre, “ikametgahı Türkiye’de bulunanlar” ile “bir takvim yılı içinde Türkiye’de devamlı olarak altı aydan fazla oturanlar” Türkiye’de yerleşmiş sayılmaktadır. Kanunda ikametgah için Türk Medeni Kanununa atıfta bulunulmuş ve geçici ayrılmaların Türkiye’deki oturma süresini kesmediği belirtilmiştir; buna karşın, “belli ve geçici görev veya iş için Türkiye’ye gelen iş, ilim ve fen adamları, uzmanlar, memurlar, basın ve yayın muhabirleri ve durumları bunlara benzeyen diğer kimselerle tahsil veya tedavi veya istirahat veya seyahat maksadıyla gelenler” ile “tutukluk, hükümlülük veya hastalık gibi elde olmayan sebeplerle Türkiye’de alıkonulmuş veya kalmış olanlar” 6 aydan fazla kalsalar dahi, Türkiye’de yerleşmiş sayılmamıştır (m.4-5). Yine Kanunda Türkiye’de yerleşik olmanın vergilendirme rejimi bakımından etkisi, “Türkiye’de yerleşmiş olmayan gerçek kişiler sadece Türkiye’de elde ettikleri kazanç ve iratlar üzerinden vergilendirilirler” şeklinde ifade edilmiştir (m.6). Bu açıdan gelir vergisi mükellefleri “tam mükellef” veya “dar mükellef” olabilmektedir. Kanuna göre, usul işlemleri açısından yerleşik olmanın etkisi ise, tarh yerinedir; vergi, “ikametgahın bulunduğu”, “işyeri ve ikametgahı ayrı vergi daireleri bölgesinde bulunanlarda, uygun görülmesi ve mükellefe bildirilmesi şartıyla, işyerinin bulunduğu”, “diğer ücretlilerde, gezici olarak çalışanlarda ikametgahlarının bulunduğu yer vergi dairesince tarh edilmemişse, faaliyetlerini icra ettikleri” ve “dar mükellefiyette beyannamelerinin verilmesi zorunlu olan” yer vergi dairesince tarh edilmektedir (m.106).

Gelir Vergisi Kanununda tam mükellefiyet açısından öncelikle mükellefin yerleşim yerinin Türkiye’de olması, buna ek ve ikinci olarak da Türk vatandaşı olsun ya da olmasın kişinin bir takvim yılı içerisinde Türkiye’de devamlı olarak 6 aydan fazla oturması koşullarına bakılmaktadır. Buradaki oturma, “istisnai olarak sayılan haller dışında bir takvim yılı içinde Türkiye’nin herhangi bir yerinde altı aydan fazla süren iradi olarak meydana getirilen fiziki bir mevcudiyet” anlamına gelmektedir (Bayraklı, 1989: 250). Oturma süresi ölçütü, yerleşim yeri Türkiye’de olanları 6 aydan az Türkiye’de bulursa bile tam mükellef yapmakta (Arıkan, 2007: 173) ve ikametgahın Türkiye’de olmadığı ya da tespitinin güç olduğu hallerde vergi güvenliği sağlamaktadır (Oktar, 2018: 9). Bu nedenle oturma süresi ölçütünün tam olarak uygulanabilmesi için sınır geçişlerinin takibi ve kaydedilmesi şart olup, yapılamaması durumunda ölçütün bir anlamı kalmamakta ve mükellefi vergisel amaçlarla takip etmek zorlaşmaktadır (Dönmez, 1998: 438; Arıkan: 2007: 179).

İkinci olarak, 5520 sayılı Kurumlar Vergisi Kanununda (RG, 21.6.2006, 26205) “tam mükellefiyet” ve “dar mükellefiyet” tanımlanmış ve kurumlardan kanuni veya iş merkezi Türkiye’de bulunanlar tam mükellef sayılarak Türkiye içinde ve Türkiye dışında elde ettikleri kazançlarının tamamı üzerinden vergilendirileceği; kanuni ve iş merkezlerinin her ikisi de Türkiye’de bulunmayanlar dar mükellef sayılarak sadece Türkiye’de elde ettikleri kazançları üzerinden vergilendirileceği belirtilmiştir. Bu belirlemedeki kanuni merkez kavramı, “vergiye tabi kurumların kuruluş kanunlarında, Cumhurbaşkanlığı kararnamelerinde, tüzüklerinde, ana statülerinde veya sözleşmelerinde gösterilen merkez” ve iş merkezi kavramı ise, “iş bakımından işlemlerin fiilen toplandığı ve yönetildiği merkez” anlamına gelmektedir (m.3/1-6).

2.2. Gümrük Mevzuatında Yerleşik Kişi Olma

Gümrük mevzuatında ikametgah/mali ikametgah yerine, “yerleşik olma” veya “Türkiye Gümrük Bölgesinde yerleşik olma” şeklindeki kullanım hakimdir. Ayrıca bazı düzenlemelerde, “Türkiye Gümrük Bölgesi Dışında yerleşik olma” ve az da olsa “ikamet” ifadelerine rastlanmaktadır. Bu bakımdan yerleşik olma durumunun belirlenebilmesi için öncelikle kişi ve Türkiye Gümrük Bölgesinin anlamı göz önünde bulundurulmalıdır. Nitekim 4458 sayılı Gümrük Kanununun (RG, 4.11.1999, 23866) temel amacı da bu bölgeye giren ve bu bölgeden çıkan eşya ve taşıtlar ile bunlarla ilişkili kişilere uygulanacak gümrük kurallarını belirlemektir (m.1).

Gümrük Kanununda kişi kavramı, “gerçek ve tüzel kişiler ile hukuken tüzel kişilik statüsüne sahip olmamakla birlikte yürürlükteki mevzuat uyarınca hukuki tasarruflar yapma yetkisi tanınan kişiler ortaklığı” şeklinde tanımlanmıştır (m.3/3). Dolayısıyla, aksi belirtilmediği sürece, gümrük işlemlerinin muhatabı olan kişilerin gerçek kişi, tüzel kişi veya kişi ortaklığı olmasının belirleyici bir etkisi bulunmamaktadır. Bununla birlikte yolcu işlemleri, nakit kontrolleri ve gümrük muafiyetlerinden yararlanan bazı kişiler sadece gerçek kişi olabilmektedir.

Gümrük Kanununa göre Türkiye Cumhuriyeti Gümrük Bölgesi, “Türkiye Cumhuriyeti topraklarını kapsar. Türkiye kara suları, iç suları ve hava sahası bu bölgeye dahildir”; ancak, “serbest bölgeler” ile “sınır ticareti merkezleri” bu bölgeye dahil değildir (m.2; m.152/a; m.172). Karşılaştırma olması açısından çifte vergilendirmeyi önleme anlaşmaları bağlamında Türkiye kavramı, “Türkiye Cumhuriyeti kanunlarının yürürlükte olduğu (gümrüklü sahalar da dahil) her türlü saha olmak üzere, Türkiye Cumhuriyeti’nin egemenlik alanını, bunun yanı sıra uluslararası hukuka uygunluk gösteren Türk mevzuatının Türkiye’nin deniz yatağında ve bunun toprak altında doğal kaynak arama ve işletme yönünden haklarını icra edebileceği saha olarak tescil ettiği veya bundan sonra tescil edebileceği Karadeniz, Ege Denizi ve Akdeniz’in altındaki deniz yatağını ve bunun toprak altını” ifade etmektedir (Başak, 2016: 41). Dolayısıyla bu nitelikteki anlaşmaların uygulama alanı ve yorumu gümrük mevzuatına göre daha kapsamlı bir alana işaret etmektedir.

Gümrük Kanununa göre yerleşik kişi kavramı ise, “Türkiye Cumhuriyeti Gümrük Bölgesinde yerleşim yeri olan bütün gerçek kişileri” ve “bu bölgede kayıtlı işyeri, kanuni iş merkezi veya şubesi bulunan bütün tüzel kişi veya kişiler ortaklığını” ifade etmektedir (m.3/4). Tanımda geçen “yerleşim yeri” kavramı, 4458 sayılı Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Karar (RG, 7.10.2009,27369) uyarınca, “kişisel veya mesleki bağlar nedeniyle bir kişinin Türkiye’ye son giriş tarihinden geriye doğru bir yılda en az 185 gün yaşadığı yer ile Türkiye Gümrük Bölgesi dışında en az beş yıl ikamet eden gerçek kişiler hariç olmak üzere, kişisel veya mesleki bağlar nedeniyle bir kişinin Türkiye’ye son giriş tarihinden geriye doğru bir yılda en az 185 gün yaşadığı yer” anlamına gelmektedir. Benzer şekilde 1 Seri No’lu Geçici İthal Edilen Kara Taşıtlarına İlişkin Gümrük Genel Tebliğine göre yerleşim yeri, gerçek kişilerin, “Türkiye’ye giriş yapmak istediği tarihten geriye doğru 365 gün içerisinde en az 185 gün yaşadığı yerdir” (m.4/p). Karara göre yerleşim yerinin nakli mümkün olup, “kişinin yabancı bir ülkedeki yerleşim yeri ve işiyle bağlarını keserek Türkiye Gümrük Bölgesine yerleşmek amacıyla kesin olarak gelmesi” yerleşim yeri naklini oluşturmaktadır (m.3/1). Gümrük işlemleri sırasında uygulama bulan kambiyo düzenlemeleri arasında yer alan 89/14391 sayılı Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar (RG, 11.8.1989, 20249) uyarınca Türkiye’de yerleşik kişiler, “yurt dışında işçi, serbest meslek ve müstakil iş sahibi Türk vatandaşları dahil Türkiye’de kanuni yerleşim yeri bulunan gerçek ve tüzel kişilerdir” (m.3/b).

Yerleşik kişi kavramı, sınır ticareti uygulamasında esnaf ve tacir yönüyle belirlenmiştir. Örneğin 2016/8478 sayılı Sınır Ticaretinin Düzenlenmesine İlişkin Karar (RG, 18.03.2016, 29657) uyarınca esnaf, “Karar kapsamındaki illerde en az bir yıldır yerleşik olarak faaliyette bulunan ve Esnaf ve Sanatkarlar Siciline kayıtlı olan gerçek kişileri”; tacir ise, “şirket merkezleri Karar kapsamındaki illerde olan ve en az bir yıldır faaliyette bulunan, Türk Ticaret Kanununa göre bir ticari işletmeyi kısmen bile olsa kendi adına işleten gerçek kişi ile aynı Kanunda belirtilen sayıda özel kişilerin sermayelerini bir araya getirerek belirli bir sözleşme akdi ile oluşturulan kolektif, komandit, limited ve anonim şirket statüsünü haiz tüzel kişiyi (vakıf, dernek ve belediyeler ile diğer kamu kurum ve kuruluşları ve bunların kurdukları ya da ortak oldukları firmalar hariç)” ifade etmektedir (m.4/1).

Bazı düzenlemelerde, gümrük işlemlerinin niteliği gereği, “Türkiye Gümrük Bölgesi dışında yerleşik kişi” ifadesi de rastlanmaktadır. Örneğin Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Kararda bu ifade, “olağan durumda Türkiye Gümrük Bölgesi dışında ikamet eden gerçek kişi ya da Türkiye Gümrük Bölgesi dışında kayıtlı işyeri bulunan tüzel kişi” şeklinde tanımlanmıştır (m.3/1.v). Aynı tanıma Gümrük Yönetmeliğinde (RG, 7.10.2009, 27369) (m.376/1.c) ve 1 Seri No’lu Geçici İthal Edilen Kara Taşıtlarına İlişkin Gümrük Genel Tebliğinde (RG, 22.4.2011, 27913) (m.4/m) de yer verilmiştir. Kambiyo uygulamaları bağlamında Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar uyarınca dışarıda yerleşik kişiler ise, “Türkiye’de yerleşik sayılmayan gerçek ve tüzel kişileri” ifade etmektedir (m.3/b-c).

Son olarak gümrük işlemlerine ilişkin bazı uluslararası düzenlemelerde yerleşik kişi olma bakımından “ikamet” yönüyle de belirleme yapıldığı görülmektedir. Örneğin Ortak Transit Sözleşmesine (RG, 4.10.2012, 28431) göre bir akit tarafta yerleşik kişi kavramı, gerçek kişiler için, “normal olarak orada ikamet eden herhangi bir kişiyi”; kişi ortaklığı veya tüzel kişiler için ise, “kayıtlı bürosu, merkezi ya da daimi işyeri bulunan herhangi bir kişiyi” ifade etmektedir (Ek: I, m.3/p). Benzer şekilde Geçici İthalat Sözleşmesinde (RG, 21.10.2004, 25620) sınır ticareti kapsamında geçici ithalat uygulamalarında sınır bölgesinde ikamet eden/mukim, “bir sınır bölgesinde yerleşik bulunan veya ikamet eden kişiler” anlamına geldiği belirtilmiştir (Ek, B-8/c; Ek-D-1/c).

2.3. Vergilendirme Yetkisi ve Vergilendirme İlkeleri Bağlamında Yerleşik Kişi Olma

Vergilendirme yetkisi, “devletin ülkesi üzerindeki egemenliğine dayanarak vergi alma konusunda sahip olduğu hukuki ve fiili güç” anlamına gelmektedir ve dar anlamda “devletin sadece vergi koyma yetkisini”; geniş anlamda ise, “gerçek ve tüzel kişiler üzerine koyduğu her çeşit mali yüke ilişkin yetkiyi” kapsamaktadır (Öncel vd., 2008: 33). Vergilendirme yetkisinin varlığından söz edebilmek için devlet ile mükellef arasında vergilendirme ilişkisini doğuran hukuki bir ilişkinin olması ve o mükellefin veya vergi konusunun ilgili devletin fiziki sınırları içerisinde veya egemenliği altında olmalıdır (Yaltı Soydan, 1995: 17; Erkin, 2013: 1114). Devletler, ülkeleri üzerindeki hükümlerlik gücünün görünümü ve göstergeleri arasında yer alan bu yetkiyi, teorik olarak, istedikleri gibi kullanabilirler ve sınırlarını belirleyebilirler (Budak ve Yakar, 2007: 136).

Vergilendirme yetkisinin kapsamı, “vatandaşlık” ve “yabancılık” halleri ile fiili bir durum olan “bir yerde bulunmak” ve “ikametgah” gibi ölçütler veya ilkeler belirlemektedir (Tezel, 1989: 6). Diğer bir ifadeyle devletler vergilendirme yetkisini, ikametgah ilkesi, kaynak ilkesi ve uyrukluk ilkesi olmak üzere üç temel ilkeden birini seçerek sınırlandırmaktadırlar. Ayrıca uluslararası ticarette varış ülkesi ve çıkış ülkesi ilkeleri uygulama alanı bulunmaktadır. Bunlardan ikametgah ilkesi, ülke içinde ikametgahı olan herkesin, bütün dünyada elde ettiği geliri toplaması ve beyan etmesidir. İlkenin dünyada uygulaması yaygındır; ancak, uygulaması çifte vergilendirmeye yol açmaktadır. İkametgah ilkesine göre vergilendirmede ölçüt mali ikametgaktır. Kaynak ilkesi, yalnızca ülke içinde elde edilen gelirin beyan edilmesini öngören ilkedir. İlkenin uygulamasında siyasi sınırlar ile mali/gümrük sınırları arasındaki fark belirleyicidir. Uyrukluk ilkesi ise, bir devletin uyruğunda olan herkesin tüm gelirlerini toplaması ve o devlete beyan etmesidir (Yaltı Soydan, 1995: 19; Budak ve Yakar, 2007: 136). Diğer taraftan varış ülkesi ilkesi uluslararası ticarette ve dolaylı vergiler alanında ülkenin hattını ihraç amaçlı terk eden eşya üzerinden genel ya da özel tüketim vergilerinin mali gönderen ülke değil, teslim alan ülke tarafından alınmasıdır. Buna karşılık çıkış ülkesi ilkesi ise, eşyanın çıktığı ülkede yani gönderen ülke tarafından verilirilmesidir (Öz, 2008: 16; Dağlıoğlu ve Çiçek, 2014: 38).

Vergilendirme yetkisinden kaynaklanan temel sorun çifte vergilendirme şeklinde kendini göstermektedir. Bu sorunun giderilmesi amacıyla devletler arasında uluslararası vergi anlaşmaları yapılmaktadır. Bu bakımdan uluslararası vergi anlaşmaları, iki devlet arasında vergilendirme yetkisini paylaştırarak her bir devlet için yabancı devlet uyruğuna tabi veya mukimi olan mükelleflerin gelirlerini vergilendirmeme yükümlülüğü getirmektedir (Yaltı Soydan, 1995: 75; Çiçek ve Mutlucan Sayın, 2013: 150). Bu anlaşmaların hazırlanmasında esas alınan model anlaşmalar, “gelir ve servet üzerinden alınan vergiler için Ekonomik Kalkınma ve İşbirliği Teşkilatı (OECD) Modeli, gelişmiş ve gelişmekte olan ülkeler arasında çifte vergilendirmeyi önlemede Birleşmiş Milletler Modeli ve gelir ve servet vergilerinde çifte vergilendirmeyi önlemek amacıyla yapılacak anlaşmalar için Türk Modeli” şeklindedir (Arıkan, 2007: 131). Bunlardan OECD Modelinde mukim kavramı tanımlanmış ve gerçek kişilerin her iki akit devletin mukimi olması halinde sorunun ne şekilde giderileceğine ilişkin kural belirlemiştir (m.4; OECD, 2017: 30). Aynı düzenlemeler BM Modelinde de bulunmaktadır (m.4; UN, 2017: 10-11).

2.4. Başvuru Hakkı İçeren Bazı Düzenlemelerde Yerleşik Kişi Olma

Türkiye’de yerleşik olma ya da bir ikametgaha sahip olma durumu, başvuru hakkı içeren düzenlemeler açısından da üzerinde durulması gereken bir konudur. Nitekim Türkiye Cumhuriyeti Anayasası (RG, 9.11.1982, 17863) uyarınca, “vatandaşlar ve karşılıklılık esası gözetilmek kaydıyla Türkiye’de ikamet eden yabancılar” kendileriyle veya kamu ile ilgili dilek ve şikayetleri hakkında yetkili makamlara ve Türkiye Büyük Millet Meclisine “yazı ile başvurma hakkına” ve “herkes, bilgi edinme ve kamu denetçisine başvurma” hakkına sahiptir (m.74). Ayrıca Anayasaya göre, “herkes, Anayasada güvence altına alınmış temel hak ve özgürlüklerinden, Avrupa İnsan Hakları Sözleşmesi kapsamındaki herhangi birinin kamu gücü tarafından, ihlal edildiği iddiasıyla Anayasa Mahkemesine başvurma” hakkına sahiptir (m.128). Bu bağlamda;

- 3071 sayılı Dilekçe Hakkının Kullanılmasına Dair Kanuna (RG, 10.11.1984, 18571) göre, “Türk vatandaşları ve Türkiye’de ikamet eden yabancılar” Türkiye Büyük Millet Meclisi ile idari makamlara dilek ve şikayetleri hakkında başvuru hakkına sahip olup, “Türkiye’de ikamet eden yabancılar karşılıklılık esası gözetilmek ve dilekçelerinin Türkçe yazılması” şartıyla bu haktan yararlanabilmektedirler (m.2-3).
- 4982 sayılı Bilgi Edinme Hakkı Kanununa (RG, 24.10.2003, 25269) göre, “Herkes bilgi edinme hakkına sahiptir. Türkiye’de ikamet eden yabancılar ile Türkiye’de faaliyette bulunan yabancı tüzel kişiler bilginin kendileriyle veya faaliyet alanlarıyla ilgili olması ve karşılıklılık ilkesi esasında” bu haktan yararlanırlar (m.5).
- 6216 sayılı Anayasa Mahkemesinin Kuruluşu ve Yargılama Usulleri Hakkında Kanuna (RG, 3.4.2011, 27894) göre, yalnızca Türk vatandaşlarına tanınan haklarla ilgili yabancılar bireysel başvuru yapamaz (m.45-46).
- 6328 sayılı Kamu Denetçiliği Kurumu Kanununa (RG, 29.6.2012, 28338) göre, “Kuruma, gerçek ve tüzel kişiler; Türkiye Cumhuriyeti vatandaşları için vatandaşlık kimlik numarasını, yabancılar için pasaport numarasını, başvuru sahibi tüzel kişi ise tüzel kişinin unvanı ve yerleşim yeri ile yetkili kişinin imzasını, varsa, merkezi tüzel kişilik numarasını ve yetki belgesini içeren Türkçe dilekçe” ile yapabilmektedirler (m.17).
- 5176 sayılı Kamu Görevlileri Etik Kurulu Kurulması ve Bazı Kanunlarda Değişiklik Yapılması Hakkında Kanun (RG, 8.6.2004, 25486) uyarınca, “Kanun kapsamındaki kamu kurum ve kuruluşlarında etik davranış ilkelerine aykırı uygulamalar bulunduğu iddiasıyla yapılacak başvurular, 3071 sayılı Dilekçe Hakkının Kullanılmasına Dair Kanunda belirlenen esaslara göre, medeni hakları kullanma ehliyetine sahip Türkiye Cumhuriyeti vatandaşları ile Türkiye’de ikamet eden yabancı gerçek kişiler” tarafından yapılabilir (m.4).

Görüldüğü üzere, başvuru haklarına ilişkin yukarıda belirtilen düzenlemelerde, ağırlıklı olarak, Türkiye’de yerleşik olma/ikametgaha sahip olma durumu ve karşılıklılık ilkesi gözetilmiştir. Belirtilmelidir ki söz konusu haklar, belirli şartlar altında, gümrük işlemleriyle ilgili olarak da uygulama alanı bulabilmektedir.

3. GÜMRÜK MEVZUATINDA YERLEŞİK OLMANIN DÜZENLENİŞ ŞEKLİ VE ETKİLERİ

3.1. Genel Olarak Gümrük İşlemleri ve Gümrük Mevzuatı

Revize Kyoto Sözleşmesi Genel Ek 2. Bölümde gümrük işlemleri, “gümrük mevzuatına uygun şekilde gümrük idareleri ve bu idarelerle muhatap olan kişilerce yerine getirilmesi zorunlu olan bütün işlemler” şeklinde tanımlanmıştır (WCO, 2018: 10). Bu işlemler, vergi hukuku yaklaşımıyla, “maddi” ve “şekli” ödevler olarak ikiye ayrılabilir. Maddi ödevler, gümrük yükümlülüğü kapsamında gümrük vergilerinin ödenmesiyle ilişkili ve ağırlıklı olarak ithalat vergilerine ilişkin yükümlülüklerdir. Revize Kyoto Sözleşmesi Genel Ek 2. Bölümde göre gümrük vergileri (customs duties); “gümrük bölgesine girişi ya da bu bölgeden çıkışı nedeniyle eşyaya gümrük tarifesine göre uygulanan vergiler” olup, bunlardan ithalat vergileri (import duties and taxes), “verilen hizmetin yaklaşık maliyeti ile sınırlı olan veya diğer ulusal idareler adına gümrük idarelerince tahsil edilen yükümlülükler hariç, eşyanın ithalatında veya ithalata bağlı olarak alınan gümrük vergileri ve diğer tüm vergi, resim veya yüklerdir” (WCO, 2018: 10; 21). Şekli ödevler ise, eşyaya uygulanan gümrükçe onaylanmış işlem veya kullanım şekline göre yerine getirilen işlemler olup, genelde gümrük rejimleriyle ilgilidirler. Revize Kyoto Sözleşmesi Genel Ek 2. Bölümde göre bu işlemler (customs formalities); “gümrük mevzuatına uygun şekilde gümrükçe ve ilgili kişilerce yerine getirilmesi gereken bütün işlemlerdir” ve “gümrük idaresince gümrük kontrolü altında olan eşyaya uygulanan işlemler gümrük rejimleri (customs procedures)” olarak adlandırılmaktadır (WCO, 2018: 10; 13).

Gümrük işlemleri gümrük mevzuatına göre yerine getirilmektedir. Revize Kyoto Sözleşmesi Genel Ek 2. Bölümde göre gümrük mevzuatı (customs law), “ithalata, ihracata, eşyanın taşınmasına veya depolanmasına, özellikle gümrük idarelerinin yükümlülüğünde olan yönetime ve gözetime ilişkin yasal ve düzenleyici hükümler ile gümrük idaresinin yasal yetkileri çerçevesinde yaptığı bütün düzenlemelerdir” (WCO, 2018: 11). Gümrük idarelerinin yetki ve sorumlulukları, ilgili kişilerin hak ve yükümlülükleri, gümrük rejimleri, gümrük vergileri, gümrük ihlalleri ve gümrük idarelerine yapılacak başvurular ile temsil gibi konular gümrük mevzuatıyla düzenlenmektedir.

Türkiye’de gümrük mevzuatının temel düzenlemesi 4458 Gümrük Kanunudur. Gümrük Kanununa göre gümrük idareleriyle muhatap olan kişiler gümrük vergilerini ödemek/teminata bağlamak, ticaret politikası önlemlerini ve ilgili mevzuatın gerektirdiği bütün işlemleri tam ve zamanında yerine getirmek zorundadır (m.4). Bu işlemlerin kapsamına gümrük beyanı ve gümrük vergileri yanından, temsil, fikri mülkiyet haklarının korunması, sınır ticareti, taşımacılık ve trafik uygulamaları, canlı türlerinin korunması, ihracat kontrolleriyle ilgili izin ve belgelendirme prosedürünün tamamlanması ve nakit kontrollerine tabi olma gibi çeşitli konular girmektedir.

3.2. Yerleşik Kişi Olmanın Etkili Olduğu Bazı Uygulama Alanları ve Sonuçları

Başta Gümrük Kanunu olmak üzere gümrük mevzuatı kapsamındaki düzenlemelerde yerleşik kişi olmanın belirleyici olduğu bazı durumlar bulunmaktadır. Mevzuat içerisinde dağınık bir görünüme sahip olmakla birlikte, gümrük işlemlerine ilişkin bazı anahtar kavramlar temelinde yerleşik kişi olmanın etkili olduğu uygulama alanlarının ve hukuki sonuçlarının incelenmesi mümkündür.

3.2.1. Gümrük İşlemlerinin Kolaylaştırılması

Gümrük mevzuatında belirli şartları taşıyan kişiler, sahip olacakları yetkilendirilmiş yükümlü ve onaylanmış kişi statüsü uyarınca gümrük işlemleriyle ilgili basitleştirmelerden ve kolaylaştırmalardan yararlanabilmektedirler. Bu şartlar arasında yerleşik kişi olma durumu da vardır.

Gümrük Kanununa göre yetkilendirilmiş yükümlüler, *“Türkiye Gümrük Bölgesinde ekonomik faaliyette bulunan yerleşik kişiler”* olabilir (m.5/A). Uygulamanın ayrıntılarını düzenleyen Gümrük İşlemlerinin Kolaylaştırılması Yönetmeliği (RG, 21.05.2014, 29006) uyarınca yetkilendirilmiş yükümlüler, *“gümrük mevzuatına göre **serbest bölgeler de dahil** Türkiye Gümrük Bölgesinde yerleşik ve en az üç yıldır fiilen faaliyette bulunan gerçek veya tüzel kişiler ile resmi daireler, sermayesinin tamamı devlete ait olan iktisadi devlet teşekkülleri ve kamu iktisadi kuruluşları ile sermayesinin tamamı bir iktisadi devlet teşekkülüne veya kamu iktisadi kuruluşuna ait bağlı müesseseler”* olabilir. Yönetmelikteki ifade sorunlu olsa da belirli şartları taşıyan yetkilendirilmiş yükümlüler eksik beyan usulü, kısmi ve götürü teminat, onaylanmış ihracatçı yetkisi kapsamında A.TR dolaşım belgesi ile EUR.MED fatura beyanı düzenleme ve yerinde gümrükleme, izinli gönderici ve alıcı olabilme, yeşil hat, beyanın kontrolünde ve muayenesinde öncelik, emniyet ve güvenlik kontrollerinde daha az bilgi içeren özet beyan verme ve kontrolde öncelik ile sınır kapılarından öncelikli geçiş hakkı avantajlarından yararlanırlar (m.4/1; m.9).

Gümrük Yönetmeliğine göre onaylanmış kişi statüsü kapsamında gümrük işlemlerinin kolaylaştırılmasına ilişkin uygulamalardan, şartları taşıyan ve talepte bulunan, *“Türkiye Gümrük Bölgesinde yerleşik ve devir, birleşme veya kısmi bölünme halleri hariç, en az iki yıldır fiilen faaliyette bulunan gerçek ve tüzel kişiler”* yararlanmaktadır (m.22/1-2). 1 Seri No’lu Onaylanmış Kişi Statüsüne İlişkin Gümrük Genel Tebliğine (RG, 30.12.2011, 28158) göre bu statüye sahip kişiler eksik beyan ve kısmi teminat uygulaması, beyanın kontrolüne ilişkin kolaylaştırmalar, götürü teminat ve onaylanmış ihracatçı uygulamalarından yararlanmaktadırlar (m.4/1-6).

Transit rejiminde de uluslararası yükümlülüklerden kaynaklanan bazı basitleştirmeler bulunmaktadır. Ortak Transit Sözleşmesine göre kapsamlı teminat kullanımı veya teminattan vazgeçme, özel tipte mühür kullanımı, izinli gönderici veya alıcı statüsü, azaltılmış bilgi içeren beyanname kullanımı gibi basitleştirmelerin izinlerinin şartlarından biri *“başvuru sahibinin bir akit tarafın gümrük bölgesi içinde yerleşik olması”* şeklindedir (m.44). Ayrıca Sözleşmeye göre, *“teminat tutarına kadar doğabilecek borcu asıl sorumlu ile birlikte müştereken ve müteselsilen ödemeyi yazılı olarak üstlenen gerçek veya tüzel üçüncü kişiyi”* ifade eden kefilin (Ek I, m.3/j), *“teminatın verildiği ve yetkili makamlarca onaylandığı akit tarafta yerleşik olması”* gerekir (m.10-b). Gümrük Yönetmeliğine göre bu basitleştirmeden yararlanma, *“genel yönetim kapsamındaki kamu idareleri, iktisadi devlet teşekkülleri ve kamu iktisadi kuruluşları ile sermayesinin tamamı bir iktisadi devlet teşekkülüne veya kamu iktisadi kuruluşuna ait bağlı müesseseler hariç, kişilerin Türkiye Gümrük Bölgesinde yerleşik olması”* ve kişilerin, *“eşyanın havayoluyla basitleştirilmiş usulde taşınmasında en az iki yıl Türkiye Gümrük Bölgesinde yerleşik olması”* şartına tabidir (m.229-230; m.237/1).

Son olarak, varış öncesi gümrük işlemleri konulu 1 Seri No’lu Gümrük Genel Tebliğinde (RG, 29.1.2019, 30664), eşyanın gelişinden önce gümrük işlemlerine başlanması izni için başvuru sahibinin, *“Türkiye Gümrük Bölgesinde yerleşik olması ve en az üç yıldır faaliyette bulunması”* şartını taşıması gerektiği belirtilmiştir (m.4/1).

3.2.2. Fikri ve Sınai Mülkiyet Haklarının Korunması

Gümrük Kanununa göre Türkiye’de düzenlenebilecek belgeleri başka ülkelerde düzenlenmiş gibi gösterebilecek nitelikte, üzeri imzalı veya imzasız olsun, *“Türkiye’de yerleşik olmayan”* yabancı firmalara ait proforma faturalar hariç boş faturaların Türkiye’ye ithaline izin verilmez. Ancak, *“Türkiye’de yerleşik firmalar”* ile lisans, royalti veya patent anlaşması olan yabancı firmaların bu tür eşyası bu yasak dışındadır (m.56/2). Ayrıca 6769 sayılı Sınai Mülkiyet Kanununa (RG, 10.1.2017, 29944) göre, *“Türkiye Cumhuriyeti vatandaşları, Türkiye Cumhuriyeti sınırları içinde yerleşim yeri olan veya sınai ya da ticari faaliyette bulunan gerçek veya tüzel kişiler, Paris Sözleşmesi veya Dünya Ticaret Örgütü Kuruluş Anlaşması hükümleri dahilinde başvuru hakkına sahip kişiler ile karşılıklı ilkesi uyarınca Türkiye Cumhuriyeti uyruğundaki kişilere sınai mülkiyet hakkı koruması sağlayan*

devletlerin uyruğundaki kişiler” korumadan yararlanırlar (m.3/1). Gümrük Kanununa göre bu kapsamda korunan hakların ihlali nedeniyle hak sahibinin veya temsilcisinin başvurusu üzerine eşyanın alıkonulması veya gümrük işlemlerinin durdurulması mümkündür (m.57/1).

3.2.3. Sınır Ticareti

Türkiye ile komşu ülkeler arasında coğrafi durum ve bölge ihtiyaçları göz önünde bulundurularak, bir kısım eşyanın kısa sürede ve düşük maliyetle sınır komşusu ülkelere ithal edilmesi ve komşu ülkelere ihracat yapılması suretiyle bölgeye ticari ve ekonomik canlılık kazandırılması amacıyla sınır ticareti yapılabilmektedir (m.172). Nitekim Sınır Ticaretinin Düzenlenmesine İlişkin Karar kapsamında *“esnaf veya tacir ya da mağaza kiralayan tarafından ilgili gümrük kapısı veya Sınır Ticaret Merkezinden 30 gün içerisinde en fazla 75.000 ABD Doları karşılığı Türk Lirasına kadar değerinde eşya ithal edilebilir. İthalatta tek ve maktu vergi uygulanır. Sınır ticareti kapsamında ithal edilen eşya, sadece sınır ticareti yapmaya yetkili sınır illerinde yerleşik esnaf veya tacire satılabilir”* (m.9/1-2). Sınır ticaretine konu eşya, ürün güvenliği denetiminden muaftır (m.12/1).

3.2.4. Özet Beyan ve Geçici Depolama İşlemleri

Gümrük Kanununa göre, *“Türkiye Gümrük Bölgesinin kara suları veya hava sahasından gümrük bölgesi içinde durmaksızın geçen taşıt araçları ile taşınan eşya hariç olmak üzere, Türkiye Gümrük Bölgesine getirilen eşya için taşıma sorumluluğunu üstlenen kişi veya bu kişi adına hareket eden kişi, eşyayı yetkili gümrük idaresine sunabilen veya eşyanın sunulmasını sağlayan kişi ile bu kişilerin temsilcileri tarafından özet beyan verilmesi”* gerekmektedir (m.35/A). Gümrük Yönetmeliğine göre, *“Türkiye Gümrük Bölgesinde yerleşik kişilerce”* işletilen üretim veya sondaj platformları için getirilen veya çıkarılan çeşitli nitelikteki malzemeler ile bu platformların zararsız atık maddeleri için özet beyan verilmesine gerek yoktur (m.61/1.j).

Gümrük Yönetmeliğine göre geçici depolama yeri açmak üzere başvuran tüzel kişilerin yönetim kurulu başkanı ve üyeleri ile şirket sermayesinin % 10 veya daha fazlasına sahip gerçek kişilerin, limited şirketlerde ortaklar ile şirket müdürlerinden *“yurt dışında ikamet eden yabancı şahısların”*, Yönetmelikte sayılan suçları işlememiş olduklarına dair yapacakları yazılı beyanları kabul edilmektedir (m.512/1-5).

3.2.5. Gümrük Beyanı ve Gümrük Rejimleri

Gümrük Kanununa göre, belirli haller haricinde gümrük beyannamesi, eşyayı ve beyan edilen gümrük rejimine ilişkin hükümlerin uygulanması için gerekli belgeleri yetkili gümrük idarelerine verme yetkisine sahip olan veya verilmesini sağlayabilen kişiler tarafından verilebilmektedir. Beyannamenin tescili, belirli bir kişi için özel yükümlülük getiriyorsa, beyan bu kişi tarafından veya bu kişi hesabına yapılmalıdır. Ayrıca beyan sahibinin, transit, geçici ithalat ve gümrük idaresinin uygun bulması şartıyla arızı olarak beyanda bulunan kişiler haricinde, *“Türkiye Gümrük Bölgesinde yerleşik olması”* gerekmektedir (m.62/1-2). Yine Gümrük Yönetmeliğine göre *“gümrük bölgesine komşu bir sınır bölgesinde yerleşik kişiye”* ait olan ve *“bu kişi tarafından”* sınır bölgesinde kullanılmak amacıyla getirilen eşyanın, *“gümrük bölgesi dışında yerleşik kişilere”* ait dolu olarak getirilip dolu veya boş çıkarılacak ambalajların ve *“Türkiye Gümrük Bölgesi dışında yerleşik radyo ve televizyon kuruluşlarının”* mesleki teçhizat kapsamında getirdikleri radyo ve televizyon yayını teçhizatı ile bu amaçla uyarlanmış taşıtların geçici ithalatı sözlü beyana tabidir (m.171/1-2).

Daha önce belirtildiği üzere gümrük işlemleri genelde gümrük rejimleri kapsamında yerine getirilmektedir. Bu bağlamda gümrük rejimleri kapsamında izin gerektiren uygulamalarda başvuru sahibi kişilerde sıklıkla, *“Türkiye Gümrük Bölgesinde yerleşik olma”* şartı aranmaktadır. Örneğin Gümrük Kanununa göre;

- Transit rejiminde tahakkuk edebilecek gümrük vergileri için bazı hallerde, tek bir transit işlemi için *“bireysel teminat”* ve birden fazla transit işlemi için *“kapsamlı teminat”* alınmaktadır. Kapsamlı teminattan haklı olarak yararlanılması ise, ayrıca, *“Türkiye Gümrük Bölgesinde yerleşik olma”* şartına bağlıdır (m.85/1-3).
- Gümrük antrepoları ile gümrük kapılarında eşya satışı yapmak üzere özel antrepo statüsünde mağaza ve bunların depolarının açılması ve işletilmesi izni yalnızca *“Türkiye’de yerleşik kişilere”* verilmektedir (m.95/3). Gümrük Yönetmeliğine göre antrepo açma izni almak üzere başvuran tüzel kişilerin yönetim kurulu başkanı ve üyeleri ile şirket sermayesinin % 10 veya daha fazlasına sahip gerçek kişilerin, limited şirketlerde ortaklar ile şirket müdürlerinden *“yurt dışında ikamet eden yabancı şahısların”*, Yönetmelikte sayılan suçları işlememiş olduklarına dair yapacakları yazılı beyanları kabul edilmektedir (m.518).

- Dahilde işleme izni yalnızca, “Türkiye Gümrük Bölgesinde yerleşik kişilere” ve belirli şartlar çerçevesinde verilmektedir. Ancak ticari nitelikte olmayan dahilde işleme amaçlı ithalat için, “Türkiye Gümrük Bölgesi dışında yerleşik kişilere” de izin verilmesi mümkündür (m.110/2-3). Aynı şekilde gümrük kontrolü altında işleme ve hariçte işleme izinleri de yalnızca “Türkiye Gümrük Bölgesinde yerleşik kişilere” ve belirli şartlar çerçevesinde verilebilmektedir (m.124/1-2; m.138).
- Mülkiyeti, “Türkiye Gümrük Bölgesi dışında yerleşik bir kişiye ait olan” ve tam muafiyet suretiyle geçici ithali mümkün olmayan eşyanın, kısmi muafiyet uygulanarak geçici ithalat rejiminden yararlanması mümkündür (m.132/1). Kısmi muafiyette eşyanın rejimde kaldığı her ay için serbest dolaşıma girmiş olması halinde alınacak vergiler tutarının %3 oranında ithalat vergileri tahsil edilmektedir (m.133/1).

Gümrük Kanunu, Gümrük Yönetmeliği, Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Karar ile Geçici İthal Edilen Kara Taşıtlarına İlişkin 1 Seri No’lu Gümrük Genel Tebliği uyarınca taşıtların geçici ithalat rejimi kapsamında Türkiye Gümrük Bölgesine girişi mümkündür. Uygulamanın önemi, bu rejimin kişilere gümrük vergilerinden tam muafiyet sağlamasından kaynaklanmaktadır. Ancak, Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Kararda belirli haller haricinde, taşıtlar “Türkiye Gümrük Bölgesi dışında yerleşik kişiler tarafından kullanılmalı” ve süre sonunda aynıyetine uygun olarak yurt dışı edilmelidir. Bu kapsamda;

- Gümrük Yönetmeliğine göre, “Türkiye Gümrük Bölgesi dışında yerleşik kişiler” Triptik Karnesi ile Yabancı Taşıtlar Geçici Giriş Karnesi ve “Türkiye’deki diplomatik misyon veya uluslararası kuruluşlarda çalışan diplomatik statü dışı kişiler”, “yabancı işçi irtibat bürolarında çalışan kişiler” ve “teknik işbirliği ya da benzeri anlaşmalar uyarınca gelen kişiler” Geçici Giriş Belgesi ibraz ederek rejimden yararlanabilirler (m.376).
- Geçici İthal Edilen Kara Taşıtlarına İlişkin 1 Seri No’lu Gümrük Genel Tebliğine göre, “Türkiye Gümrük Bölgesi dışında yerleşik kişiler” tarafından ikamet yerlerinde üzerlerine kayıtlı bulunan ya da başkasına ait olup vekaleten veya kiralama yoluyla getirilen kişisel kullanıma mahsus kara taşıtları ile “Avrupa Birliği ve Avrupa Serbest Ticaret Birliği (EFTA) ülkelerinde ikamet eden kişilerin”, ikamet yerleri dışındaki ancak bu bölgelerdeki bir ülkede adlarına kayıtlı taşıtlarına, turistik kolaylıklar kapsamında ve kişinin Türkiye’de kalabileceği süreden uzun olmamak şartıyla, 730 güne kadar süre verilmektedir. Bu kişilerden, yurtdışında emekli olanlara, Türkiye’ye son giriş tarihinden geriye doğru bir yılda en az 185 gün Türkiye Gümrük Bölgesi dışında bulunma koşulu aranmaksızın, emeklilik belgesi ibraz etmeleri halinde tam süre verilmektedir. Avrupa Birliği ve Avrupa Serbest Ticaret Birliği ülkelerinde ikamet eden kişilerin sürelerini kullanmaları halinde başvuru tarihi itibarıyla 365 gün içinde bir defa olmak üzere ilave bir ay süre (m.6/1-4) ve geçici giriş belgesi, yabancı taşıtlar geçici giriş karnesi ve yabancı taşıtlar geçici giriş formu kapsamı taşıtlara kapsamı taşıtlara, kişinin Türkiye’deki ikamet izin süresi ve diğer belgelerindeki sürelerle göre, 24 ayı geçmemek üzere süre verilmektedir (m.9/1; m.12). Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Karara göre öğrenim amacıyla gelen bir öğrencinin yerleşim yerinde adına kayıtlı özel kara taşıtına öğrencinin bu amaçla Türkiye Gümrük Bölgesinde kalacağı süre kadar; belirli bir süre ile görevini yerine getirmek amacıyla gelen kişilerin özel kara taşıtına, görev süresi boyunca; Türkiye’de oturma iznine sahip Türkiye Gümrük Bölgesi dışından emekli yabancıların kişisel kullanıma mahsus kara taşıtına ikamet izinleri kadar, kişisel kullanıma mahsus hava taşıtlarına 6 ay, kişisel kullanıma mahsus deniz ve iç su yolları taşıtlarına 18 ay süreyle geçici ithalat izni verilmektedir (m.20/1-2).
- Tebliğe göre turistik kolaylıklar kapsamındaki taşıtlar, “taşıt sahibinin ikamet yeri Türkiye Gümrük Bölgesi dışında bulunan eşi veya usul ya da furuu olan kişilerce”, geçici giriş belgesi, yabancı taşıtlar geçici giriş karnesi veya yabancı taşıtlar geçici giriş formu kapsamındaki taşıtlar, “taşıt sahibinin eşi veya usul ya da furuu olan kişilerce”, belirli bir süre görev yapmak üzere Türkiye’ye gelen kişi tarafından getirilen taşıtlar, “özel bir hizmet akdi ile taşıt sürücüsü olarak istihdam edilen Türkiye Gümrük Bölgesinde yerleşik kişi tarafından”, bunların dışındaki taşıtlar, “geçici ithal izni verilen kişinin taşıtta bulunması koşuluyla seyahat süresince üçüncü kişilerce” kullanılabilir (m.26).

Son olarak, geçici ithalat düzenlemelerinin uluslararası dayanaklarından olan Geçici İthalat Sözleşmesinin Eklerinde yer alan eşyanın bu rejime tabi tutulabilmesi, “geçici ithalat ülkesi dışında yerleşik bulunan veya ikamet eden bir kişiye ait olması”, “geçici ithalat ülkesi dışında yerleşik bulunan veya ikamet eden bir kişi tarafından ithal edilmesi” ve “yalnızca geçici ithalat ülkesine giden kişi tarafından veya onun denetimi altında kullanılması” şartlarına bağlanmıştır. Ancak “geçici ithalat ülkesinde yerleşik veya ikamet edenler” belirli hallerde kara taşıtlarını kullanabilmektedir. Bu bağlamda Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Karar ile Geçici ithalat konulu 4 Seri No’lu Gümrük Genel Tebliğinde (RG, 21.03.2005, 25762) Sözleşme hükümlerinin iç hukuka aktarıldığı düzenlemelere yer verildiği görülmektedir.

3.2.6. Gümrük Muafiyetleri (İstisnaları)

Gümrük mevzuatına göre Türkiye Gümrük Bölgesi dışında yerleşik olmakla birlikte Türkiye Gümrük Bölgesine yerleşim yerinin naklinin en önemli etkisi gümrük muafiyetleri alanında ortaya çıkmaktadır. Vergi hukuku terminolojisine uymamakla birlikte gümrük muafiyetlerine ilişkin bu uygulamaların temel dayanağı Gümrük Kanunudur (m.167). Ayrıca uygulamaya ilişkin Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Kararda, Gümrük Yönetmeliğinde ve 2 Seri No'lu Gümrük Muafiyeti Tebliğinde (RG, 6.6.2017, 30088) çeşitli düzenlemeler vardır. Bu çerçevede, Gümrük Kanununun Bazı Maddelerinin Uygulanması Hakkında Karara göre;

- *“Yerleşim yerini Türkiye gümrük bölgesine nakleden gerçek kişilere”* aile ünitesi esasında, kendilerine ait kaydının yapıldığı yılda üç yıldan eski olmayan kullanılmış bir adet motorlu veya motorsuz özel nakil vasıtası ithalinde gümrük muafiyeti uygulanmaktadır. Uygulamadan, *“Türkiye Gümrük Bölgesi dışında en az 24 ay ikamet ettikten sonra, yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakleden gerçek kişiler”* (2 Seri No'lu Gümrük Muafiyeti Tebliğine göre sadece Türk vatandaşları (m.4/1)), *“yurt dışındaki milli veya milletlerarası kadrolara atanıp görevlerinden dönen kamu görevlileri”* ile *“Türk vatandaşlığına geçmek suretiyle yerleşim yerini yabancı bir ülkeden Türkiye Gümrük Bölgesine kesin olarak nakleden kişiler”* Türkiye'ye giriş/son giriş tarihinden itibaren 6 ay içerisinde yararlanabilmektedir. Evlilik yoluyla Türk vatandaşlığına geçen kişiler ile sürekli görevle yabancı bir ülkeden başka bir ülkeye atanması nedeniyle yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakledeleyen kamu görevlileri bu uygulamadan yararlanamazlar (m.46/1-4). Ayrıca *“Türkiye Gümrük Bölgesi dışında en az 24 ay ikamet ettikten sonra, yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakleden gerçek kişilerin”* ve *“yurt dışında yerleşik murisin”* Türkiye Gümrük Bölgesinde geriye doğru bir takvim yılında 6 aydan fazla kalmamış olmaları gerekir. Bir takvim yılında 45 güne kadar kalışlar yurt dışındaki ikamet süresinden sayılmaktadır. Türkiye Gümrük Bölgesi dışında son 10 yıl içinde en az 5 yıl ikamet eden kişiler için süre şartı aranmamaktadır. Uygulamadan yararlanma durumu 5 yıllık süre kısıtlamasına tabi olduğundan, hakkın mükerrer kullanılıp kullanılmadığı elektronik sistemler üzerinden takip edilmektedir (m.5-6). Bedelsiz araç ithalinde yalnızca gümrük vergisi muafiyeti olduğundan, özel tüketim vergisi ve katma değer vergisi tahsil edilmektedir. Bununla birlikte, veraset yoluyla intikal eden araçların ithalinde gümrük vergisinin yanı sıra özel tüketim vergisi ve katma değer vergisi muafiyeti bulunmaktadır (TB, 2019).
- *“Yerleşim yerini Türkiye Gümrük Bölgesine nakleden gerçek kişilere”* kendilerine ait kullanılmış ev eşyası ithalinde aile ünitesi esasında gümrük muafiyeti uygulanmaktadır. Uygulamadan, *“Türkiye Gümrük Bölgesi dışında devamlı olarak en az 24 ay ikamet ettikten sonra, yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakleden gerçek kişiler”, “yurt dışındaki milli veya milletlerarası kadrolara atanıp da bu görevlerinden dönen kamu görevlileri”* ve *“Türk vatandaşlığına geçmek suretiyle yerleşim yerini yabancı bir ülkeden Türkiye Gümrük Bölgesine kesin olarak nakleden kişiler”* yararlanabilmektedir. Türkiye Gümrük Bölgesinde bir yıl içinde altı aydan az süreyle geçici olarak bulunmak 24 ay için geçerli olan devamlılık halini bozmamakta; ancak, bu süreler 24 aylık süreye de dahil edilmemektedir. Sürekli görevle yabancı bir ülkeden başka bir ülkeye atanması nedeniyle yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakledeleyen kamu görevlileri zorunlu hallerle ilişkin durumlarını belgelendirmeleri şartıyla muafiyetten yararlanabilmektedirler (m.48/1-4). 2 Seri No'lu Gümrük Muafiyeti Tebliğine göre bu muafiyetten faydalanan 24 aylık süreye tabi kişilerin ve yurt dışında yerleşik murisin Türkiye Gümrük Bölgesinde geriye doğru bir takvim yılında 6 aydan fazla kalmamış olmaları gerekmektedir. Türkiye Gümrük Bölgesinde bir takvim yılında 45 güne kadar kalışlar yurt dışında ikamet süresinden sayılmaktadır. Türkiye Gümrük Bölgesi dışında son 10 yılda en az 5 yıl ikamet eden kişiler için süre şartı aranmamaktadır. Bu hakkın 5 yıl içinde mükerrer kullanılıp kullanılmadığı elektronik sistemler üzerinden takip edilmektedir (m.11/1-2).
- Türkiye'ye gelip en çok bir yıl içinde *“yerleşim yeri Türkiye'de olan bir Türk vatandaşı”* ile evlenerek veya *“evlenmek üzere yerleşim yerini yabancı bir ülkeden Türkiye Gümrük Bölgesine nakleden ve bu nakilden önce en az 12 ay süre ile Türkiye Gümrük Bölgesi dışında bulunan”* ve evlilik belgesini ibraz eden kişilere ait çeyiz eşyasına ve hediyelere, belirli şartlar altında gümrük muafiyeti uygulanmaktadır (m.51/1).
- *“Yerleşim yeri Türkiye Gümrük Bölgesi dışında olan gerçek kişilerin ölümü üzerine Türkiye'de ikamet eden gerçek kişi mirasçılarının”* intikal eden kişisel eşya, ev eşyası ve kullanılmış motorlu veya motorsuz özel nakil vasıtalarının serbest dolaşıma girişinde gümrük muafiyeti uygulanmaktadır (m.53/1-2).
- *“Yabancı bir ülkede ikamet eden kişilere”* Türkiye Gümrük Bölgesine bir cenaze veya mezar ziyareti amacıyla beraberinde getirdiği miktar ve nitelik itibarıyla ticari değer taşımayan çiçek, çelenk ve benzeri süs eşyasının serbest dolaşıma girişinde gümrük muafiyeti uygulanmaktadır (m.102/b).

- Türkiye'ye öğrenim amacıyla gelen öğrencilere eğitim süreleri boyunca şahsi kullarımlarına yönelik eğitim malzemeleri ve ev eşyası ile giyim eşyası için muafiyet uygulanmaktadır. Muafiyet, ev eşyası için öğrenim süresi boyunca bir kez uygulanmaktadır (m.55/1-3).
- “Yerleşim yeri Türkiye Gümrük Bölgesinde bulunan ve herhangi bir amaçla yurt dışına çıkan gerçek kişiler” tarafından, geçici olarak Türkiye Gümrük Bölgesi dışına çıkarıldıktan sonra geri getirilen kullanılmış ev eşyasına muafiyet uygulanmaktadır. Muafiyet tanınabilmesi için kişinin ev eşyasını Türkiye Gümrük Bölgesine dönüş tarihinden itibaren en geç altı ay içerisinde ve bir defada getirmesi şarttır (m.56/1-2).
- “Türkiye Gümrük Bölgesi dışında sürekli olarak, en az 24 ay süreyle yerleşik bulunan gerçek kişilere” Türkiye’de en az 1 yıl için kiralanmak veya satın alınmak suretiyle edindikleri konutlarda kullanmak üzere beraberinde, gelişlerinden önce veya en fazla altı ay sonraki süre içerisinde getirdikleri kullanılmış ev eşyası için gümrük muafiyeti uygulanmaktadır (m.57/1-7). 2 Seri No’lu Gümrük Muafiyeti Tebliğine göre kişilerin “Türkiye Gümrük Bölgesi dışında yerleşik olmaları” esas olup, uyuşu dikkate alınmamaktadır (m.17/2). Yine Tebliğe göre Türkiye’ye son giriş tarihinden geriye doğru bir yılda 185 güne kadar yurtda bulunmak süreklilik halini bozmamaktadır. Türkiye Gümrük Bölgesi dışında son 10 yıl içinde en az 5 yıl ikamet eden gerçek kişiler için süre şartı aranmamaktadır. Kişilerin Türkiye Gümrük Bölgesi dışında ve Türkiye’de kalış sürelerini gösteren yurda giriş-çıkış kayıtları elektronik sistemler üzerinden takip edilmektedir. Konutun satın alınması veya en az bir yıl süre için kiralanması şartının karşılanmadığı durumlarda ise, ev eşyasının tam muafiyet suretiyle geçici ithaline izin verilmektedir. Muafiyet bir konutta kullanılmak üzere getirilecek eşya ile sınırlandırılmıştır (m.18/1).
- Ticari amaçlı olmamaları şartıyla, “yerleşim yeri Türkiye Gümrük Bölgesinde bulunan kişilere” verilmek üzere gönderilen nişanlar, sembolik nitelik taşıyan ödüller, kupalar, madalyalar ve benzeri eşya ile “yerleşim yeri yabancı bir ülke olan kişilere” konferanslarda veya benzeri uluslararası etkinliklerde ücretsiz dağıtılması amaçlanan, sembolik niteliğe ve sınırlı değere sahip ödüller, kupalar, madalyalar ve benzeri eşya” gümrük vergilerinden muaftır (m.65/1).
- “Türkiye Gümrük Bölgesi dışında yerleşik bulunan bilimsel araştırma kurum veya kuruluşlarınca veya onlar adına” Türkiye’de yerleşik bulunan bilimsel araştırma kuruluşlarına gönderilen veya bu kuruluşlarca getirilen ve bilimsel işbirliği anlaşmalarına göre kullanılması planlanan ticari olmayan bilimsel malzemelerin serbest dolaşıma girişinde ve “Türkiye dışında yerleşik gerçek veya tüzel kişinin” Türkiye Gümrük Bölgesinde kalış süresi boyunca mülkiyetindeki bu nitelikteki eşya için muafiyet uygulanır (m.72/1-2).
- Benzer bir faaliyeti yürütmek amacıyla “ayrıldıkları ülkede en az üç yıl süre ile aynı işte çalışan” üreticilere, tüccarlara veya hizmet sunan kişilere, “Türkiye Gümrük Bölgesi dışında en az 12 ay süreyle fiilen yürüttükleri her türlü ekonomik faaliyeti kesin olarak sona erdirerek Türkiye Gümrük Bölgesine nakletmeleri halinde” işletmenin faaliyetinin devamı için gerekli olan sermaye malı ve diğer malzeme için muafiyet uygulanmaktadır. Türkiye Gümrük Bölgesinde yerleşik bir işletme ile herhangi bir bağlantı kurma amacına yönelik nakiller için bu muafiyet uygulanmaz (m.80-81).
- Turistik reklamcılık malzemeleri muafiyetin kapsamında %25’ten fazla özel ticari reklam içermemesi ve ücretsiz olarak dağıtılması şartıyla “Türkiye’de yerleşik bulunan firmalara ait özel ticari reklamcılık malzemeleri hariç” resmi turist ajansları veya onların himayesinde basılan yabancı otel listeleri ve yıllıkları ile yabancı ulaşım hizmet tarifeleri için muafiyet uygulanmaktadır (m.99/1).
- Ticari değeri olmayan çeşitli belge ve diğer eşya kapsamında ücretsiz olarak dağıtılmak koşuluyla getirilen, “yabancı hükümetler ve uluslararası resmi örgütlerin” yayınları, “yabancı ülkelerde kurulu organlarca” organize edilen seçimlere ilişkin oy kağıtları, “resmi dairelere” ücretsiz olarak gönderilen belgeler ve mahkeme evrakı, “resmi daireler veya bankacılık kuruluşları arasında alışılmış bilgi alışverişinin bir parçası olarak gönderilen imza örnekleri ve imzalarla ilgili basılı belgeler”, “yabancı bir ülkede kayıtlı şirketlerce tanzim edilen veya basılan” hisse senetleri ve tahvillerin hamillerine veya abonelerine gönderilen raporlar, ifadeler, notlar, prospektüsler, başvuru formları ve diğer belgeler, “yabancı ülkelerde yerleşik bulunan kurumlar” tarafından Türkiye Gümrük Bölgesinde yapılacak sınavlarda kullanılacak belgeler, “yabancı bir ülkedeki ulaşım veya otelcilik teşebbüsleri” tarafından, Türkiye Gümrük Bölgesinde yerleşik seyahat acentelerine gönderilen bazı belgeler için muafiyet uygulanmaktadır (m.100/1).

Ayrıca 2 Seri No’lu Gümrük Genel Tebliğine göre engellilere yönelik muafiyetin koşulları arasında; engelli kişinin Türkiye Gümrük Bölgesi dışında ikamet etmesi halinde yerleşim yerini Türkiye Gümrük Bölgesine kesin olarak nakletmesi; Türkiye Gümrük Bölgesinde yerleşik olması halinde ise, taşıtın Türkiye Gümrük Bölgesi dışındaki gerçek veya tüzel kişiler tarafından bağış yoluyla gönderilmesi veya bedel karşılığı alınmış olması gerekmektedir.

Bu nedenle kişilerin Türkiye Gümrük Bölgesi dışında ve Türkiye’de kalış sürelerini gösteren yurda giriş-çıkış kayıtları elektronik sistemler üzerinden takip edilmektedir (m.29/1-5). Engellilik şartlarını taşıyan kişilerin edinecekleri taşıtlar, parasal limitler dahilinde, Gümrük Kanunu uyarınca (m.167/12.a) gümrük vergilerinden, 4760 sayılı Özel Tüketim Vergisi Kanunu uyarınca (m.7/2) özel tüketim vergisinden ve 3065 sayılı Katma Değer Vergisi Kanunu uyarınca (m.17/4) katma değer vergisinden istisnadır (TB, 2021).

3.2.7. Temsil

Gümrük işlemleri, eşya sahipleri tarafından doğrudan ya da temsilci aracılığıyla yerine getirilebilmektedir. Ne var ki gümrük mevzuatının kapsamı ve uzmanlık bilgisi gerektirmesi nedeniyle kişileri, sorumluluklarını tam ve zamanında yerine getirebilmek için temsilci kullanmaya yöneltmektedir. Temsil, başkasının adına ve hesabına hareket edilmesi halinde “doğrudan” ve kendi adına, ancak başkası hesabına hareket edilmesi halinde ise, “dolaylı temsil” olarak nitelendirilmektedir. Gümrük Kanununa göre gümrük müşavirleri dolaylı temsil yoluyla her türlü gümrük işlemini takip ederek sonuçlandırabilmektedirler (m.227). Ancak Kanuna göre *“bütün kişiler, gümrük mevzuatı ile öngörülen tasarrufları ve işlemleri gerçekleştirmek üzere gümrük idarelerindeki işleri için bir temsilci” kullanabilse de bu temsilcinin “Transit taşımacılık yapan veya arızı olarak beyanda bulunan kişiler hariç olmak üzere, Türkiye Gümrük Bölgesinde yerleşik bulunan kişi” olması şarttır* (m.5). Örneğin Gümrük Yönetmeliğine göre fikri veya sınai haklarının ihlal edildiği gerekçesiyle eşyanın alıkonulması ya da gümrük işlemlerinin durdurulmasına ilişkin başvurularda *“hak sahibinin yurtdışında yerleşik olması halinde ilgili işlemler, ancak Türkiye’de yerleşik temsilcisi aracılığıyla”* yapılabilmektedir (m.103/1).

Gümrük Yönetmeliğine göre diplomatik muafiyetlerden yararlanan kişilerin, “beraberlerinde gelen kişisel eşya ve ev eşyası ile görevlerinin yapılmasıyla ilgili her türlü eşya için, ilgililerinden hiç bir beyan aranılmaz ve bu eşya muayene edilmez. Bu kişilerin beraberlerinde gelmeyen eşyası ile resmi görevlerin yapılması ile ilgili ve elçilik, konsolosluk veya milletlerarası kuruluşlarda kullanılacak eşya ve elçilik, konsolosluk veya milletlerarası kuruluş binalarının inşaatında kullanılmak üzere getirilecek malzeme için ilgili elçiliklerce, konsolosluklarca veya milletlerarası kuruluşlarca tanzim ve Dışişleri Bakanlığınca vize edilmiş mektuplar beyanname olarak kabul olunur. Aksi takdirde, bu eşyanın gümrük işlemleri gümrük beyannamesi ile yapılır. Bu kişilere ait taşıtlar ile elçilikler, konsolosluklar veya milletlerarası kuruluşlarda kullanılmak üzere getirilen taşıtların gümrük işlemleri, ilgili elçilik, konsolosluk, milletlerarası kuruluş veya muafiyet hakkı tanınmış misyon şeflikleri veya heyet başkanları tarafından tanzim ve Dışişleri Bakanlığınca vize edilmiş mektuplarla sonuçlandırılır ” (m.440/1-5).

3.2.8. Tebligat

7201 sayılı Tebligat Kanunu (RG, 19.2.1959, 10139) uyarınca yabancı ülkelerde oturanlara yapılacak tebligat özel hükümlere tabidir (m.25). Ayrıca diğer şekillerde tebligat yapılamayan ve ikametgahı, meskeni veya iş yeri bulunamayan kimsenin adresi meçhul sayılanlara tebligat ilan en yapılmaktadır. Yabancı ülkelerde oturanlara ilan en tebligat yapılmasını gerektiren hallerde tebliği çıkaran kurum ve kuruluşlar, tebliğ edilecek evrak ile ilan suretlerini o ülkede bulunan kişinin bilinen adresine ayrıca iadeli taahhütlü mektupla gönderilmektedir (m.28).

Geçici ithalat konulu 4 Seri No’lu Gümrük Genel Tebliği uyarınca ATA Karnesiyle geçici ithali yapılan ve süresi içinde yurt dışı edilmemesi nedeniyle karne hamili hakkında düzenlenen ceza kararının Tebligat Kanununa göre (m.25) yurt dışında yerleşik karne hamiline tebliğ edilebilmesi gerekmektedir. Tebligatın gerçekleşmemesi veya ödenmenin yapılmaması hallerinde ceza tutarının tahsili için Amme Alacaklarının Tahsil Usulü Hakkında Kanuna göre (m.54) hareket edilmesi ve bunun da mümkün olmaması durumunda yurt dışında yerleşik ödeme emri muhataplarının kimliklerinin sınır kapılarına bildirilmesi suretiyle yeniden Türkiye’ye geldiklerinde amme alacağının tahsil edilmesi şeklinde işlem yapılması yoluna gidilmektedir (m.11);

3.2.9. Nakit Hareketleri

Uluslararası ticaretin olağan akışında devletlerin gümrük bölgeleri arasında eşya hareketi yanında nakit hareketi de gerçekleşmektedir. Ayrıca ihracat bedeli ödemeleri yanında kredi, bağış, yardım, teşebbüs geliri, menkul kıymetler, ödeme sağlayan belgeler ile kıymetli madenler ve taşların da gümrük bölgeleri arasında hareketi mümkündür. Kaynağı ne olursa olsun, nakit hareketinin kural olarak bankacılık-finance sistemi üzerinden gerçekleşmesi, olağan faaliyetler ile suç veya kayıt dışı faaliyetlerin ayrılması ve illegal hareketlerin kontrol edilerek önlenmesi bakımından önem taşımaktadır. Bu nedenle, kısaca kambiyo mevzuatı olarak ifade edilebilecek düzenlemeler çerçevesinde dış ticarete ve yolcu işlemlerine ilişkin çeşitli kurallar belirlenmiştir. Türkiye uygulamasında bu kapsamda değerlendirilebilecek düzenlemeler arasında 1567 sayılı Türk Parasının

Kıymetini Koruma Hakkında Kanun (RG, 25.2.1930, 1433), 5549 sayılı Suç Gelirlerinin Aklanmasının Önlenmesi Hakkında Kanun (RG, 18.10.2006, 26323), 89/14391 sayılı Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar ve Uygulamaya İlişkin 2008-32/34 No'lu Tebliğ (RG, 28.02.2008, 26801) bulunmaktadır. Ayrıca Ticaret Bakanlığı tarafından 2016/1 Genelgede (TB, 2016) nakit değerlerin yasadışı yollarla transferinin önlenmesi ve gerektiğinde kayıt altına alınması işlemlerinin gümrük idaresinin sorumluluğunda olduğu belirtilmiş ve gümrük idarelerinde yolcu beraberli nakit denetimine ilişkin açıklamalara yer verilmiştir.

89/14391 sayılı Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar uyarınca Türk parası ve Türk parasıyla ödemeyi sağlayan belgeler ile döviz ithali ve ihracı da serbesttir. Ancak 25.000 TL'yi aşan Türk parasının veya 10.000 Avro veya eşitini aşan efektifin çıkışı ayrı esaslara tabidir. Yolcular beraberlerindeki kendilerine ait değeri 15.000 ABD Dolarını aşmayan ve ticari amaç taşımayan ziynet eşyası niteliğinde kıymetli madenlerden ve taşlardan yapılmış eşyanın girişi ve çıkışı serbesttir. Daha fazla değerdeki ziynet eşyasının çıkışı, girişte beyan edilmesine veya Türkiye'den satın alındığının belgelendirilmesine bağlıdır. İhracat bedelleri dışında kalan değerlerin ithali ve ihracı bankacılık sistemiyle yapılması şartıyla serbesttir (m.3/a-d; m.4 vd.). 2016/1 sayılı Genelgeye göre aksine bilgi/belge olmaması halinde gümrük kapılarından geçecek olan nakdin kaynağına ilişkin gümrük idaresine yapılan beyan esas alınmalıdır. Bu kapsamda bankacılık sistemi vasıtasıyla transfer edilebilecek değerlerin gümrük kapılarından yolcu beraberli geçişine izin verilmemektedir.

2008-32/34 No'lu Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karara İlişkin Tebliğ uyarınca yolcu beraberli 25.000 TL'yi aşan Türk parası ve Türk parası ile ödemeyi sağlayan belge çıkışları ile 10.000 Avro veya eşitini aşan döviz çıkışlarının gümrük idarelerine nakit beyan formu ile beyan edilmesi gerekmektedir. Nakdin kaynağının, yurt dışından alınan bir kredi veya kişisel sermaye hareketi olduğunun beyan edilmesi halinde, bu durum Nakit Beyan Formu ile kayıt altına alınır, ancak nakdin girişine izin verilmez. İhracat bedeli, transit ticarete ilişkin kazançlar, yabancı sermaye bedeli veya bankacılık sistemi vasıtası ile getirilenler hariç olmak üzere diğer kaynaklardan temin edilen nakdin gümrük giriş noktalarından yurda getirilmesi serbesttir. Beyanda bulunulmaması veya yanlış/yanıltıcı beyanda bulunulması halinde söz konusu değerler gümrük idaresince muhafaza altına alınmakta ve durum şüpheli kabul edilerek Mali Suçları Araştırma Kurulu Başkanlığına ve Cumhuriyet Savcılıklarına bildirimde bulunulmaktadır (m.3/5-7; m.4/2-4).

Suç Gelirlerinin Aklanmasının Önlenmesi Hakkında Kanun uyarınca Türk parası, döviz veya ödeme sağlayan belgeleri yurt dışına çıkaran veya yurda getiren yolcular, gümrük idaresinin talebi üzerine bu değerlerle ilgili tam ve doğru açıklama yapmak zorundadırlar. Bu çerçevede gümrük kapılarından geçen her yolcudan açıklama yapılması istenmemekte; yolcular, risk analizine ve örnekleme yoluyla belirlenmekte ve açıklamasına göre "nakit açıklama tutanağı" düzenlenmektedir. Açıklama yapılmaması, yanlış ya da yanıltıcı açıklama yapılması halinde, yolcu beraberindeki değerler gümrük idaresi tarafından muhafaza altına alınması, bu değerlerin tutarı konusunda gerçeğe aykırı açıklamada bulunan yolculara, belirti şartları altında, idari yaptırım uygulanması ve bu durumlar "şüpheli" sayılarak ilgili birimlere intikal ettirilmesi gerekmektedir (m.16).

4. SONUÇ

Türk vergi sistemine dahil olan vergiler ve diğer mali yükümlülükler, usul hükümleri bakımından, Vergi Usul Kanunun ve Gümrük Kanunu olmak üzere iki temel düzenlemeye tabidir. Gümrük mevzuatının da temel dayanağı olan ve gümrük işlemlerini düzenleyen Gümrük Kanunu, usul kanunu olması yanında, ayrıca vergi kanunu niteliği de taşımaktadır. Bu bakımdan Gümrük Kanunu dış ticaret ve gümrük alanında vergilendirme yetkisinin temel aracını oluşturmaktadır.

Gümrük Kanununda ve bu Kanunu dayanak alan gümrük mevzuatında gümrük işlemlerinin niteliğini ve gümrük vergileri rejimini belirleyen ve temelde eşyaya bağlı olarak etkisini gösteren gümrük rejimleri, tarife, kıymet ve menşee gibi birçok konu düzenlenmiştir. Ayrıca, gümrük idareleriyle muhatap olan kişilere yönelik etki doğuran yerleşik olma durumu açısından da çeşitli belirlemeler yapılmıştır.

Gümrük mevzuatında, gümrük uygulamaları açısından gerçek veya tüzel kişiler ile kişi ortaklıklarının yerleşik kişi olmalarına yönelik bu belirlemeler ve şartlar her bir uygulama için ayrıca düzenlenmiştir. Bu durum gümrük mevzuatı içerisinde dağınık, muğlak ve suistimale açık bir görünüm oluşturmaktadır. Ayrıca yerleşik olmanın tespitinde kullanılan geçmişe dönük gün hesaplama yöntemine ilişkin Gümrük Kanununda bir düzenlemenin bulunmaması, en azından vergilendirme rejimini ilgilendiren uygulamalar bağlamında, kanunilik sorununu öne çıkartmaktadır. Özellikle, elektronik sistemlerden takip işlemleri yapılsa da birden fazla vatandaşlığı olan kötü niyetli kişilerin sahip oldukları iki farklı devlet pasaportunu kullanarak bulunacakları hileli/aldatıcı davranışla Türkiye Gümrük Bölgesi dışında yerleşik kişilere tanınan bazı haklardan yararlanması mümkündür.

Bu bağlamda Gümrük Kanununda yerleşik kişi olmaya ilişkin çerçeve bir düzenleme yapılması, geçmişe dönük süreli uygulamalarda takvim yılı esası ile başvuru tarihi itibarıyla bulunma süresi esası uygulamasından birinin tercih edilerek uygulamada birlik sağlanması yerinde olacaktır.

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“Dangal” Filminin Toplumsal Cinsiyet Ekseninde Analizi

Öğr. Gör. Dr. Selin ÇAVUŞOĞLU¹

¹Manisa Celal Bayar Üniversitesi / Kula M.Y.O., Yönetim ve Organizasyon Bölümü - İşletme Yönetimi Programı,
selin.cavusoglu@cbu.edu.tr, ORCID: 0000-0002-1952-8265

Özet: Cinsiyet yaradılıştan gelen bir özellik olarak ifade edilebilir. Dolayısıyla insanlar arasındaki biyolojik açıdan farklılığı ifade etmek için kullanılan bir kavramdır. Toplumsal cinsiyetin ise kültüre bağlı olarak şekillenen bir olgu olduğu söylenebilir. Toplumsal kültür geleneklerin de etkisi ile kadın ve erkekler farklı roller biçmekte ve farklı yerlerde konumlandırılmaktadır. Başta gelişmemiş ve gelişmekte olan ülkelerde görülen bu ayrım az da olsa gelişmiş ülkelerde de hissedilmektedir. Toplumsal cinsiyet eşitsizliği olarak adlandırılan bu durum, kadınların toplumdaki rollerini sınırlandırarak erkeklerin gerisinde kalmasına sebep olmaktadır. Bu eşitsizlik kadınlar üzerinde başta sosyal yaşamda olmak üzere eğitim, sağlık, spor ve iş yaşamı gibi pek çok alanda kendini hissettirmektedir. Sadece kadın oldukları için olumsuz pek çok durum ile karşı karşıya kalan kadınlar, geçmişten beri pek çok alanda var olma mücadelesi vermektedirler. Özellikle kültürün çevresinde şekillenen kalıp yargılar kadınların önüne ciddi engeller koymaktadır. Kültür, ailede öğrenilmeye başlayan sonrasında toplumsal süreçte ortaklaşa davranış biçimleri ile nesilden nesile aktarılan değer, norm ve davranışlardır. Kültürün aktarılmasında pek çok yöntem bulunmakla birlikte filmler de önemli bir yeri oluşturmaktadır. Bu bağlamda araştırmada nitel araştırma yöntemlerinden film analizi tekniği kullanılarak Dangal filmi incelenmiş ve toplumsal cinsiyet ekseninde yorumlanmıştır.

Anahtar Kelimeler: Toplumsal Cinsiyet, Kadın, Nitel Araştırma, Film Analizi, Dangal

Analysis of "Dangal" Film on The Axis of Gender

Abstract: Sex can be expressed as an innate feature. Therefore, it is a concept used to express the biological difference between people. It can be said that gender is a phenomenon shaped by culture. Social culture assigns different roles to men and women and is positioned in different places with the influence of traditions. This distinction, which is seen primarily in underdeveloped and developing countries, is felt in developed countries as well. This situation, which is called gender inequality, causes women to lag behind men by limiting their roles in society. This inequality makes itself felt on women firstly in social life and in many areas such as education, health, sports and business life. Women, who are faced with many negative situations just because they are women, have been struggling to exist in many areas since the past. Especially the stereotypes shaped around the culture put serious obstacles in front of women. Culture is the values, norms and behaviors that are transferred from generation to generation with common behavior patterns in the social process after being learned in the family. Although there are many methods of transferring culture, movies also have an important place. In this context, the film Dangal was examined and interpreted in the axis of gender by using the film analysis technique, one of the qualitative research methods, in the research.

Keywords: Gender, Women, Qualitative Research, Film Analysis, Dangal

1.GİRİŞ

Bireyler pek çok açıdan bir birlerinden farklılıklar gösterirler. Farklı kişilikleri, farklı yetenekleri, farklı fiziksel özellikleri bulunur. Ancak biyolojik açıdan bireylere bahsedilmiş olan kadın veya erkek olma durumu kadar belirgin bir ayrım da bulunmamaktadır. Kadın veya erkek, günlük dildeki yaygın kullanımıyla hem bireyin biyolojik anlamda dişi veya er oluşunu, hem de toplumun bireye sunduğu roller sistemi içerisindeki durumunu ifade etmektedir. Cinsiyet sadece biyolojik özellikleri ifade eden bir kavram olarak düşünülmemektedir. Cinsiyet, bireylerin doğumları ile başlayan toplumsal olarak anlam kazanmaya başlamakta ve ilerleyen zamanlarda da bireylerin biyolojik cinsiyetini merkeze alan bir anlayış ortaya çıkmaktadır. Bu da toplumsal cinsiyet olarak ifade edilmektedir. Toplumsal cinsiyet, bireyin belli bir cinsten olduğuna ilişkin bilgiye, toplumsal düzlemde bireylerden beklenenlere ve toplumda bireye verilen konumu ifade etmektedir (Vatandaş, 2011: 29).

Doğum ile başlayan bu anlayış bireylerin tüm yaşamlarında ciddi etkiler ve ayrımlar ile baş gösterir. Farklı cinsiyetlere sahip bireylerin giyiminden, oyuncaklarına, oynadıkları oyunlara kadar farklılıklar hissedilir ve bireylere de bu farklılık daha çok küçük yaşlardan itibaren empoze edilir. Bu algı ile büyüyen bireyler de yaşamlarının ilerleyen zamanlarında kendilerinden beklenen davranışları sergileme eğilimine girerler. Aldıkları eğitimden seçtikleri mesleklere kadar cinsiyet temelli farklılıkları hissederek hayatlarına yön verirler.

Bu durumdan özellikle kayıplı olan grup kadınlardır. Çünkü özellikle gelişmemiş ve gelişmekte olan toplumlarda kültürün de etkisiyle hep erkeklerin gerisinde kalmayı öğrenerek büyümek durumunda kaldıklarından öğrenilmiş çaresizlik de denilebilen bir olguyla yaşamlarını sürdürürler.

Kadınlar hayatın her alanında erkekler ile kıyaslandığında yaptıkları her şey için erkeklerden daha fazla çaba sarf etmek zorunda bırakılmaktadırlar. Bu durum özellikle gelişmemiş ve gelişmekte olan ülkelerde daha fazla görülsede gelişmiş ülkelerde de etkileri hissedilmektedir. Tarih boyu kendilerine yüklenen roller gereği erkeklerin gerisinde kalma durumu ile karşılaşan kadınlar, pek çok alanda bu bağlamda nedensiz sorunlar ile karşılaşabilmektedir. Pek çok ülkede eğitim, sağlık, spor ve iş yaşamı gibi pek çok çevrede görünmez engeller ile mücadele etmek zorunda bırakılmaktadırlar. Bu bağlamda bu çalışmada; gerçek bir hikayeden uyarlanan bir Hindistan filmi olan Dangal Filmi ekseninde güreşçi bir baba ile güreşmeyi öğrettiği kızının hayat hikayesi ve toplumsal baskılara rağmen elde ettikleri başarıyı konu alan bir film ekseninde konu değerlendirilmiştir.

2.KAVRAMSAL ÇERÇEVE

Toplumsal cinsiyet, toplumdaki tüm ilişkileri yapılandıran bir unsurdur (Scott 1986). West ve Zimmerman'a (1987: 126) göre toplumsal cinsiyet, "kişinin cinsiyet kategorisine uygun olan tutum ve faaliyetlerin normatif kavramları ışığında yerleşik davranışları yönetme faaliyetidir". Başka bir deyişle, toplumsal cinsiyet düşündüğümüz, yaptığımız ve başkalarına hesap verebilir kıldığımız bir şeydir: "Cinsiyet yapmak, belirli arayışları eril ve dişi doğaların ifadeleri olarak gösteren, toplumsal olarak yönlendirilen bir algısal, etkileşimsel ve mikropolitik faaliyetler kompleksi içerir".

Toplumsal cinsiyet kavramı, toplumun kadın ve erkeğe yüklediği roller, görevler ve sorumlulukları ve pek tabii bunun karşısında da beklediği davranışları ifade etmek için kullanılan bir kavramdır. Toplumsal cinsiyet anlayışı karşısında kadın ve erkek olarak ifade edilen biyolojik cinsiyet için ayrımlar ve ayrımcılıklar ortaya çıkmaktadır ve bu durumdan da olumsuz olarak en fazla etkilenen grupta kadınlar olmaktadır (Necipoğlu, Bebiş ve Seviğ, 2021: 55). Bir başka ifade ile toplumsal cinsiyet, kadın ve erkek arasındaki farklılıkların biyolojik, anatomik veya fiziksel özellikler dışında çevresel, toplumsal ve kültürel faktörlerden etkilenmesidir (Köten ve Eylül Akdemir, 2021:46).

Simone de Beauvoir (1949), cinsiyetten farklı olarak toplumsal cinsiyetin biyolojik, psikolojik veya ekonomik olmadığı sonucuna varmıştır. Kadın ve erkek arasındaki öngörülen farkı şekillendiren faktörler, 'kadın'ın toplumsal olarak öteki olarak inşa edilmiş olmasından kaynaklanmaktadır. (Powel vd., 2009: 414). Geleneksel toplumlarda kadınların erkekler ile kıyaslandığında geride kalması ya da bırakılması toplumsal cinsiyet kavramı üzerinde tartışmaların yaşamasına neden olmaktadır. Ayrıca toplumsal hayatın çoğu alanında da kadınlara erkeklere göre daha az değer verilen eşitsizlik durumu ortaya çıkmaktadır (Örnek, 2021: 286).

Kadın ve erkek arasındaki eşitsizlik ve ayrımcılık, toplumsal cinsiyet rolleri ile bağlantılıdır. Toplumsal cinsiyet, daha önce de ifade edildiği gibi biyolojik cinsiyetten farklı olarak, toplumun kadın ve erkeklere ilişkin beklentileri ve yükledikleri anlamlar ile şekillenmektedir. Bu beklentiler özellikle ataerkil toplumlarda ayrımcılık olarak karşımıza çıkmaktadır. Kadınlara ve erkeklere kendilerinden beklenildiği gibi davranılması istenilmektedir ve pek çok alanda bu kalıplar ortaya çıkmaktadır (Doğan, 2021:99-100).

Toplumsal cinsiyet eşitliği ve kadın hakları, Binyıl Kalkınma Hedefleri'nin (BKH) bitmiş işinin ele alınması ve 2015'in ötesinde küresel kalkınmayı hızlandırmanın anahtarıdır. Cinsiyet eşitliği başlı başına ve ailelerin ve toplumların sağlığı ve gelişimi için bir ön koşul ve ekonomik büyümenin itici gücü olarak önemlidir (OECD, 2015: 1).

Kadın ve erkekler arasındaki eşitliğin ölçülmesi, kadın ve erkekler ile ilgili sonuçlar arasındaki sayısal "boşluklar"ın ölçülmesidir. Ancak eşitliğin sağlanabilmesi için, kadın ve erkeğin farklı avantaj konumlarından başladıklarını ve farklı şekillerde kısıtlandıklarını kabul eden bir tanıma ihtiyaç bulunmaktadır. Bu nedenle, asli eşitliğin sağlanması, "biyolojik kapasiteleri ve kadınların erkeklere göre karşı karşıya kaldıkları toplumsal olarak inşa edilmiş dezavantajlar açısından, kadınların erkeklerden farklı olma biçimlerinin" tanınması gerekli olmaktadır (Kabeer, 1999: 37).

Cinsiyet eşitliği karmaşık, oldukça tartışmalı ve çok boyutlu bir kavramdır. Toplumsal cinsiyet eşitliğinin üç alan açısından değerlendirilmesi gerektiğine dair bilimsel bir fikir birliği bulunmaktadır: yetenekler, fırsatlar ve yetkilendirme/eylemlilik. *Yetenekler*, sağlık, eğitim ve beslenme göstergeleriyle geniş çapta ölçülmüştür. En yaygın olanı, eğitim düzeyi ve kayıt oranları, yaşam beklentisi ve cinsiyet oranlarıdır. Anne ölümleri de yeteneklerin bir göstergesi olarak kullanılmaktadır. *Fırsatlar*, işgücüne katılım ve istihdam oranları ile birlikte

toprak, kredi ve mülk gibi kaynaklara erişim eşitliği ile ölçülmektedir. *Yetkilendirme*, müzakere organlarındaki temsil derecesi ile ilgilidir ve genellikle yasama organındaki kadınların yüzdesi ile ölçülmektedir. Yasama meclisindeki kadınların yüzdesi birçok amaç için faydalı bir ölçüm olsa da, otoriter ve demokratik ülkeler arasındaki farklılıkları analiz etmek için kullanışlı olmadığı söylenebilir (Beer, 2009: 217).

Etzkowitz vd. (2000), kadınların erkeklerin egemen olduğu kariyerlerde başarının önünde toplumsal cinsiyetle ilgili bir dizi engelle karşılaştıklarını tespit etmişlerdir. Kadınlar, geleneksel olarak erkeklerin egemen olduğu alanlara katılmaya çalıştıklarında zaman zaman tipik olarak "fahri erkek" veya "kusurlu kadın" olarak görüldüğü ifade edilmektedir.

Kadınların erkeklerin kabulünü kazanmak adına cinsiyetlerini belirli bir şekilde yani bir sınırlılıkla gerçekleştirdikleri görülmektedir. Bu durum ise dolaylı olarak kadınlığın değerini düşürmektedir. Başka bir deyişle, bir kadının bir organizasyona uygun kabul edildiği şartlar kadınların hayatlarını yaşanmaz hale getirebilir. Ancak organizasyona uymama veya tanınmama seçeneği de yaşamaya değer olmayan bir hayata yol açabilir (Powel vd., 2009: 412). Bu sebeple de kadınların erkekler arasında kabul görme ihtiyacı sebebi ile farklı davranış kalıpları içerisinde sokulması uzun vadede istenmedik sonuçların ortaya çıkmasına sebep olabilecektir.

Toplumların cinsiyet eşitliğine dayalı bir kalkınma yolu geliştirmesi bu konuda önemli bir katkı sağlayabilecektir. Bu kalkınma, özellikle de yoksul kadınların ve kız çocuklarının göreceli olarak yeteneklerinin, toplumsal yatırımlarının bir sonucu olarak ne ölçüde geliştirilebileceğine yönelik olabilir. Yapılacak yatırımlar, insanlar ve çevreleri için sadece parasal olarak algılanmamalı, gelecekteki bir fayda akışını hedefleyen finansal, sosyal ve kurumsal çabaları da kapsamalıdır. Bu perspektif ile yatırımlar yapıldığı ölçüde, birçok yatırım alanı da sosyal olarak dönüştürücü olacaktır. Ancak erkeklere göre kadınları, özellikle de yoksul kadınları en fazla hangi alanların etkilediği konusu cinsiyet eşitliği için ilk önce düşünülmesi gereken bir konudur. Toplumsal cinsiyet eşitliği için sürdürülebilir kalkınma adına yapılan yatırımlar, sürdürülebilirliğin gerekli (tabii ki yeterli olmasa da) bir bileşeni olarak kadınların kapasitelerinin artırılması ile değerlendirilmelidir. Kadınların yeteneklerini azaltan hiçbir kalkınma yolu sürdürülebilir olarak kabul edilemez (Ray, 2016: 135-136).

3.ARAŞTIRMA

3.1. Araştırmanın Yöntemi

Araştırmada nitel araştırma tekniklerinden görsel doküman kapsamında film analizi tekniği kullanılmıştır. Bu çerçevede çalışmada, Aamir Khan, Kiran Rao, Siddharth Roy Kapur' un yapıcısı olduğu, Nitesh Tiwari tarafından yönetilen 2016 yapımı Hindistan Biyografik Spor Dram filmi incelenerek toplumsal cinsiyet kavramı açısından değerlendirilmiş ve yorumlanmıştır.

Araştırmaya dahil edilen analiz birimi Dhangal filmidir. Filmde araştırma konusu ile ilgili temsiller bulunduğundan film, amaçlı örnekleme metodu ile seçilmiştir. Yaşanmış gerçek bir olaydan uyarlanan film konu ile ilgili incelenmiştir. Film tekrar tekrar izlenerek araştırma konusu sahnelerle odaklanılmıştır.

3.2. İşlem

Analizi yapılan filmin incelenmesi için öncelikle ilgili yazın taraması yapılmıştır. Konu ile ilgili temsilleri barındıran filmler araştırılmıştır. Belirlenen filmler arasından en fazla temsil gücüne sahip olduğu düşünülen ve eril kültüre sahip olan ve toplumsal cinsiyet algılamasının fazlaca hissedildiği Hint kültürü ile ilişkisi bulunması gibi gerekçelerle analiz edilecek film seçilmiştir. Filme ulaşılmış ve araştırmacı tarafından tekrar tekrar izlenmiştir. Filmin alt yazısına erişilerek konu ile ilgili sahnelerin ve diyalogların dökümü yapılmıştır. Dökümü yapılan sahneler yazındaki bilgiler ışığında yorumlanmış ve değerlendirilmiştir.

3.3. Filmin Konusu

Dhangal, Hindistan' da güreş müsabakalarına verilen isimdir. Mahavir Singh Phogat (Aamir Khan) Hindistan' da başarılı bir güreşçidir. Güreşi çok severek yapmaktadır. Yerel pek çok başarısı bulunan Mahavir Singh Phogat' ın Hindistan şampiyonluğu da bulunmaktadır. Ancak sonrasında babası tarafından güreşerek geçimini sağlayamayacağı yönündeki telkin ve baskısıyla güreşi bırakmak durumunda kalmıştır. Kendisi güreşi bırakmış ve evlenmiştir. Ancak güreşe ilişkin tutkusu hiç bitmemiştir. Bir gün bir oğlu olacağını ve onu iyi bir güreşçi yapacağını hayallerini kurmaktadır. Fakat hayal ettiği gibi bir oğlu olmamış aksine dört kızı dünyaya getirmiştir. Gittikçe umudunu kaybeden Mahavir Singh Phogat, bir gün kızlarının mahallelerindeki erkek çocuklarını dövmesi

ile kızlarının (Geeta ve Babita) da iyi bir güreşçi olabileceğini düşünmüş ve onları çalıştırmaya, güreş konusunda eğitmeye başlamıştır. Pek çok zorluk ile karşılaşsa da sonunda hayallerini gerçekleştirebilmiştir. Filmde Hint milli güreşçiler Geeta Phogat ve Babita Kumari'nin gerçek öyküleri anlatılmaktadır.

3.4. Bulgular

Filmin hemen her sahnesinde kız çocukları ve kadınların toplumsal açıdan farklı bir konumda görülmesine bağlı olarak toplumsal cinsiyet ile ilişkili sahneler yer almaktadır. Bu sebeple konuyu daha iyi analiz edebilmek için, film sahneler itibarıyla bölümlendirilmiş ve zaman zaman da etkisini gösterebilmek için sahneler içerisinde geçen diyaloglardan aynen aktarımlar yapılmıştır.

Sahne 1. Film Balali, Haryana (1988)' de geçmektedir ve 1988 Seoul Olimpiyatlarında güreş sahnesi ile başlamaktadır. Bu sahneden yeterli finansal imkanların ve spor tesislerinin eksikliği sebebi ile OĞLANLARIN madalya kazanamamasını vurgulayarak başlamaktadır. Filmin başlangıcında tamamı erkek olan güreşçilerin antrenmanları görülmektedir. Güreşin bir GÜÇ ve ERKEK işi olduğu vurgulanıyor.

Sahne 2. Baba güreş yapan erkek çocukları izliyor ve “güreş damarlarda akar” diyor. Geçmişte güreş ile ilgili yaşadıklarını, katıldığı müsabakaları ve babasının güreş ile para kazanamayacağı sebebi ile güreşi bırakmasını istemesini hatırlar. Kendi yapamadığı şeyleri “oğlum” yapacak diye hayal kurar. Bir oğlu olmalıdır. Bu sayede ülkesi için altın madalya kazanmalıdır, ülkesinin bayrağını en üste çıkartmalıdır. Bunları hayal etmekle kalmaz ve hamile olan eşine de bu hayallerini anlatır.

Sahne 3. Karısının doğumunu heyecan ile beklemektedir. Ancak erkek değil bir kız çocuğu olur. Hayal kırıklığına uğramıştır. Köydeki herkes, sonraki çocuğunun erkek olması için bir takım hurafe ve batıl inançları hem kendisi hem de karısı ile paylaşır. Sonraki çocukta kız doğar. Bu seferki hayal kırıklığı tüm köy halkına sirayet etmiştir.

Sahne 4. Kadın (anne) eşine “sana erkek çocuk veremedim” der. Çünkü inanış bu yöndedir. Bunun sorumlusu kadın gibi düşünülmektedir. Mahavir, kızlarının kendisi için çok değerli olduğunu ancak hayallerini ancak bir oğlanın gerçekleştirebileceğini ifade eder.

Sahne 5. Mahavir inat ettikçe 3. ve 4. çocukları da kız doğmuştur. Artık tüm umutları tükenmiş ve duvardan tüm ödül ve madalyalarını kaldırmıştır. Sonunda erkek çocuğuna sahip olamadığı için hayal ve tutkusundan vazgeçmiştir.

Sahne 6. Bir gün komşuları oğullarını alıp şikayete gelir. Şikayet sebebi kızları olan Geeta ve Babita' nın oğlanları dövmesidir. Aslında kızlara yönelik önyargıları o kadar fazladır ki öncelikle bahçede bulunan kardeşinin oğluna neden dövdün diye çıkışır. Sonradan kızlarının oğlanları dövmüş olması Mahavir' i keyiflendirmiştir. Kızlarına nasıl dövdüklerini sorduğunda ise kızlar anlattıkça umutlanır.

Sahne 7. Karısına “başından beri ülkeme bir altın madalya kazandıracak bir oğlum olsun istedim. Ama ha oğlan kazanmış ha kız kazanmış, ne fark eder ki?” dediğinde karısı şaşırmıştır. Bundan sonra kızların hiç ev işi yamayacağını, güreşin kızların kanında olduğunu söyler.

Sahne 8. Anne: “Güreş oğlanlar içindir!”

Mahavir: “Kızlarımızın oğlanlardan geri kaldığını mı sanıyorsun?”

Anne: “Ben bugüne kadar güreş yapan kız hiç görmedim”

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Anne: “Sonra köylüler ne der?”

Anne: “Ya kızlar ellerini kollarını kırarlarsa?”

Anne: “Tutkun yüzünden kızlarımızın hayatlarını mahvetme lütfen!”

gibi sözlerle eşini vazgeçirmek istese de baba denemek ister. 1 yıl deneyeyim, eğer başaramazsam hayalimi kalbime gömeceğim diyerek eşine son sözünü söyler.

Sahne 9. Mahavir, kızlarına antrenmanlar için hazır olmalarını, en sevdikleri abur cuburlardan istedikleri kadar yemelerini çünkü bundan sonra bir GÜREŞÇİ gibi yaşayacaklarını söyler. Herkes şaşkındır.

Sahne 10. Antrenmanlar başlamıştır. Ancak kızlar, cinsiyetlerine uygun giysilerle koşmanın çok zor olduğunu ifade ederler. Bunun üzerine Mahavir, erkek pantolonlarını kestirip kızları için şort yaptırır. Kızlar, erkek giysisi olduğu için utanarak giyerler. Zorlu bir çalışma başlamıştır. Kızlar, oğlanları dövdükleri için cezalandırıldıklarını düşünürler.

Sahne 11. Mahavir, kızlarını güreş alanına sokmak istemektedir. Buna karşılık aldığı cevaplardan bazıları şunlardır: “Bu kadarı olmaz”, “Güreş sahasında kızlar mı?”, “Bana bu yaştan sonra günah mı işleteceksin?”. Bu tepkilerden sonra dahi yılmayan Mahavir, tarlayı biçerek kendi güreş alanını oluşturmaya çalışır. Hazır hale gelen güreş alanında kızları çalıştırmaya başlar.

Sahne 12. Kızları eğitebilmek için iyi rakiplerin olması gerekmektedir. Bu duruma çözüm bulabilmek için kardeşine oğlu ile güreştirmek istediğini söyler. Buna tepki gösteren kardeşi: “Kızları güreştirmen yetmezmiş gibi bir de erkeklerle mi kapıştırıcaksın?” der. Ancak ağabeyine karşı gelmemek için oğlunun güreşmesine izin verir. Kızlarla birlikte antrenmanlara başlarlar. Ancak oğlan, ilk seferde kızları yener. Ve alaycı bir ifade ile amcasına: “Alınma ama kızların biraz zayıf” der.

Sahne 13. Baba kızlarına güvenmektedir. Ancak kızlar bir oğlana yenilmektedir. Mahavir kızların protein ağırlıklı beslenmedikleri için zayıf düştüklerini düşünmektedir. Ancak anne, ekonomik olarak buna uygun olmadıklarını düşünerek “kızları güreşmeleri için eğitiyorsun buna bir şey demedim ancak paramız buna yetmez” demektedir. Bunun üzerine Mahavir bir tavukçu ile sponsor olması için anlaşır. Kızlarının şampiyon olacağını ve onların tavuklarını senden aldıklarını söyleyeceklerini söyleyerek tavukçuyu ikna eder. Artık kızlar protein ile beslenmeye başlamışlardır.

Sahne 14. Köylüler dedikodu yapmaya başlarlar. Kendi aralarında sürekli kızlar ve Mahavir hakkında konuşmaya başlarlar. Köyün berberi ve bir köylü arasında geçen diyalog şöyledir:

Berber: “Kızların ait oldukları yer mutfaktır. Güreş sahası değil!”

Köylü: “Mahavir iyice çıldırdı”

Berber: “Hayır çıldırmadı, resmen utanmaz oldu. Kızlarına şort giydirip resmen erkeklerle dövüştürüyor. Böyle bir şey görülmüş müdür acaba?”

Kızlara okul arkadaşları da tepki göstermektedir. Kızlar bir okul arkadaşından şu sözleri işitir: “Güreşmeye başladığınızdan beri ikinizde erkek gibi yürür oldunuz. Daha neler olacak kim bilir?” Kızlar zaten bu işte gönülsüzlerken üzerine bu tepkilere daha çok üzülmemektedirler.

Bir köylü de anneye: “Keşke bir erkek çocuk doğursaydın. Yazık değil mi kızlara?”

“Anneleri de bu duruma karşı çıkmıyor tabii..” gibi söylemleri de işiten anne Mahavir’ e: “Bütün köyün alay konusu olduk artık, kızlarımızla kim evlenir?” der.

Mahavir ise “ Kızlarımızı öyle yetenekli hale getireceğim ki oğlanlar onları seçmeyecek, onlar oğlanları seçecek” karşılığını verir.

Sahne 15. Kızlar da memnun ve mutlu değillerdir. Babaları ile konuşmaya karar verirler. Babalarına neden bu işi istemediklerini ve yaşadıkları sorunları anlatırlar. Ancak baba kendisine söylenenleri gerçek bir sorun olarak görmez. Kızlar son çare babalarını vazgeçirebilmek için çamurun içerisinde güreşmek zorunda kaldıklarından bitlendiklerini söylediklerinde ise hiç beklemedikleri bir karşılık bulurlar. Çünkü Mahavir bunu gerçek bir sorun olarak görerek kızların saçını oğlanlar gibi kısacık kestirir. Bu duruma yine köylüler ve arkadaşları alay etmeye başlar.

Sahne 16. Mahavir’ in kardeşi kızların saçlarının kesilmesini zalimlik olduğunu söylese de Mahavir “Ne yapıyorsam, onların iyilikleri için yapıyorum. Akıllarını güreşten uzaklaştıracak her ne varsa ondan kurtuluyorum” der. Kızlar o kadar üzölmüşlerdir ve güreşmeyi istememektedirler ki babalarını kendilerini çalıştırmaması için değişik yollar bulurlar (Örn. Çalar saati bozmak, güreş alanındaki ampulün her gün patlatılması, sakatlanma numaraları gibi..) Ancak babalarını yıldıramazlar.

Sahne 17. Babalarından gizli arkadaşlarının düğününe giden kızlara anneleri hazırlanmaları için yardımcı olur. Düğün için hazırlanan kızlar, kıza benzedi diye anneleri sevinir. Evlenecek arkadaşları ise çok mutsuzdur. Kızlarının gizlice düğüne gittiğini öğrenen baba öfkeyle düğüne gider. Düğünde dans eden yeğenini ve kızları görünce daha da öfkelenir. Yeğenine bir tokat atar ve eve döner.

İki kız kardeş ve evlenecek olan kız arkadaşları dertleşirler. Kızlar arkadaşlarına:

“Antrenmanı sadece bir gün kaçırdık diye bu kadar olay çıkartmaya ne gerek var ki?”

“Nasıl bir baba kızlarını güreşçi olmaya zorlar ki? Onları sabah beşte kaldırıp koşturur, köle gibi çalıştırır, erkeklerle dövüştürür, karşı çıktıklarında saçlarını keser, tanım kimseye böyle bir baba vermesin” diye yakınırken,

Arkadaşları: “Keşke tanrı bana öyle bir baba verseydi. En azından sizin babanız sizi gerçekten düşünüyor. Onun dışında biz bu dünyaya KIZ olarak geldiğimizde yemek ve temizlik yapmayı öğreniyoruz, her türlü ev işini yapıyoruz ve 14 yaşına geldiğimizde de evlendiriliyoruz. Yükten hemen kurtul, onu hiç görmediği bir kocaya ver, evinden çıksın yeter. Ona çocuk yaptır, ancak bu işe yarar. Sizin babanız en azından sizi çocuğu gibi görüyor. Koca dünyaya karşı savaşıyor, alayları sessizce sineye çekiyor. Neden? İkinizin bir geleceği olsun diye. Yaptığı yanlış bu mu?” diye konuşur. Kızlar gerçeği şimdi anlamıştır!!

Sahne 18. Ertesi gün kızlar babalarından önce kalkıp antrenmana başlarlar. Artık onlarda güreşçi olmayı istemektedirler. Motivasyonları yükselmiştir. Artık hem kendilerinden büyük olan hem de erkek olan kuzenlerini yenmektedirler.

Mahavir artık kızları güreş şampiyonasına götürmek üzere kararlıdır. Ancak kuzenleri erkeklerle güreşeceği için iki dakika bile dayanamayacaklarını söyleyerek alay etmektedir.

Sahne 19. Baba kızını güreş şampiyonasına için kaydettirmek istemektedir. Ancak kızının adını söyleyince kayıt masasındakiler kahkahalarla gülerler.

Görevli: “Eğer bir gün aççılık yarışması düzenlersem, o gün bize katılır. Bu bir güreş şampiyonası” der.

Baba: “Çok uzak yerden geldik, mücadele etmeden dönmeyeceğiz. Ya kızım güreşir ya da seninle ben” der.

Görevli: “Önce kalkıp saçmalıyorsunuz, sonra da inat mı ediyorsunuz?”

Baba: “Derdiniz ne sizin?”

Görevli: “Kızınız oğlanlarla mı güreşecek? Onurunuz sizin için önemsiz olabilir. Ama bizim için önemli”

Baba, hiddetlenerek görevlinin yakasına yapışır.

Üçüncü şahıs: “Bayım size saygımız büyük ama istediğiniz şey gerçekleşemez, bunu yapamayız”.

Öfke ile oradan ayrılmak üzerelerken, kendi aralarında “beş yıldır düzenlenen güreş müsabakalarına az kişinin katıldığını ve bir kızın güreşmesi durumunda çok kişi izlemeye gelir” düşüncesiyle Mahavir’ e seslenirler. Sonuçta yarışmada bir kızın güreşeceğini sokak sokak duyururlar. Bir oğlan ile bir kızın güreşeceğini reklam yaparlar.

Sahne 20. İnanılmaz bir kalabalık izlemeye gelmiştir. Geeta alana çıkar ve hakem Geeta’ ya gülerek “çamur güreşinin kurallarını biliyor musun?” diye sorar. “Evet” cevabını alan hakem Geeta’ ya dört oğlanı göstererek, “o zaman kime kaybetmek istediğini söyle” der. Geeta, en kaslı ve güçlü oğlanı seçer. Herkes şaşırılmıştır. Kızın kaybedeceğine dair herkes inanmıştır. Kaybetmenin ötesinde, sakatlanacağı söylenir. Hakem güreşi başlatırken rakip oğlana “yavaş ol, o bir kız” diyerek cinsiyet ayrımcılığı yapmaktadır. Ama Geeta, “sakın o hataya düşeyim deme” diyerek tepki gösterir. Geeta çok iyi mücadele etmektedir. Yenileceğinin anlayan oğlan kural dışı hareket yaparak Geeta’ nın kafasına vurur. Çünkü izleyicilerden “bizi utandırma” sesleri yükselmektedir. Sonunda Geeta yenilir ama çok iyi güreşmiştir. Kazanana 20 rupi ödül verilirken Geeta’ ya özel olarak 50 rupi ödül verilir. Herkes Geeta’ nın mücadelesine şaşkındır. Geeta yenildiği için çok üzgündür.

Sahne 21. Geeta babasına sonraki güreşin ne zaman olduğunu sorar? Çünkü artık o da istemektedir. Babası da artık mutludur. Geeta ardı ardına güreş yarışmalarına katılmakta ve kazanmaktadır. Eve kupa üstüne kupa getirmektedirler. Ve artık okulda da kabul görmeye başlamışlardır.

Sahne 22. Bu kazanımlardan sonra yine Geeta hakkında konuşulmaktadır. Ancak bu sefer alkışlar ve kabullenmeler vardır. Kıdemli güreşçi olan Geeta eyalet takımına seçilir. Okulunda bir tören yapılarak Geeta’ nın eyalet takımına seçildiği duyurulmuştur.

Sahne 23. Babası Geeta’ yı ulusal şampiyonluğa hazırlamak için iş yerinden iki ay süre için izin ister. Ancak patronu “Unut gitsin. Evleniyor olsa düşünürdüm ama bunun için olmaz” diyerek izin vermez. Mahavir ise hayallerinin peşini bırakmamak için işini bırakır.

Sahne 24. Mahavir, Geeta’ yı ulusal şampiyonluğa hazırlamak için güreş minderi almak istemektedir. Bunun için paraya ihtiyacı vardır. Federasyondan fon bulabilmek için yetkili ile görüşmeye gider. Ancak buradaki yetkili, kadınlar güreşini küçümseyerek para olmadığını söyler. Minder alabilecek parayı bulamayan Mahavir, evinin çatısına yatmak için kullanılan yer yataklarını dizerek kızlarını çalıştırmaya başlar.

Sahne 25. Mahavir, Geeta’ yı bir güreş müsabakasına sokmak ister. Ancak görevli kızın ağırlığının yeterli olmadığını, eve dönmelerini ve yeterli beslene ile gelecek sene müsabakalara katılmasını söyler. Ancak Mahavir

yasak değilse kaydını yapın diyerek Geeta' nın müsabakaya katılmasını sağlar. Geeta zayıf olmasına rağmen rakiplerini bir bir yenerek birinciliği kazanır.

Sahne 26. Zaman akıp geçer, Geeta' da artık gençlerden yetişkinler sınıfına geçiş yapar. Ve ulusal şampiyon olur. Artık toplumda da kabul görmektedir. Şampiyona sonrası köye alkışlar ve tezahüratlarla giriş yapar.

Sahne 27. Geeta Ulusal Spor Akademisine girmek istemektedir. Babasıyla bu konuyu konuşur. Babasına akademideki antrenörlerle çalışmak istediğini söyler. Mahavir, Geeta' yı akademiye götürür. Antrenör geçmişte yanlış öğrendikleri her şeyi unutmalarını öğütler. Mahavir' i de “onu bırakmaya geldiniz, gerisini bana bırakın” diyerek tersler.

Sahne 28. Geeta çok mutludur. Hem antrenmanlara devam etmekte hem de hemcinsleri ile keyifli vakit geçirmektedir. Saçları erkek gibi kısa olduğu için arkadaşlarından saçlarını uzatması yönünde ifadeler işitmeye başlamıştır.

Sahne 29. Geeta eve ziyarete gittiğinde evdekiler Geeta' daki değişiklikleri fark ederler. Babası eğitim nasıl gidiyor diye sorduğunda Geeta, yeni şeyler, yeni stratejiler, yöntemler, teknikler öğrendiğini ve bu teknikleri ulusal şampiyonayı kazanması için kardeşine öğretebileceğini söyler. Evdekiler Geeta' nın saçının uzadığını fark ederler. Saç konuşulmuştur. Çünkü saç kadın ile özdeşleşen bir öğedir.

Sahne 30. Yeni antrenörünün öğrettiği teknikleri kardeşine öğretirken Mahavir görür ve çok bozulur. Mahavir Geeta ile güreşmek ister. Baba –kız güreşe başlar. Güreş çok sert geçer ve Geeta, babasını yener.

Sahne 31. Geeta ve kız kardeşi babasının tekniklerinin zayıf olduğu üzerine bir konuşma yapar. Geeta kardeşine, “bu tekniklerle yalnızca ulusal şampiyonaları kazanırsın, ne kadar erken fark edersen o kadar iyi olur” der. Abla kardeşin arası biraz açılmıştır. Baba Geeta' yı uğurlamaya çıkmamıştır. Ancak arkadan gizlice bakmıştır.

Sahne 32. Sydney / Dünya Şampiyonasını Geeta kaybeder. Ulusal şampiyonayı ise Babita kazanır.

Sahne 33. Mahavir ve Babita ile arasında bir konuşma yaparlar. Mahavir, Babita' nın da Ulusal Şampiyon olması sebebi ile spor akademisine gitmesi gerektiğini söyler. Ancak bir taraftan buruklukta yaşamaktadır. Çünkü Babita' nında yeni bir antrenörü olacağı için kendisinden uzaklaşmasından endişe etmektedir.

Sahne 34. Babita' da tıpkı ablası Geeta gibi spor akademisine yazılır. Ancak ablası ile arası biraz açıktır. Çünkü Babita ablasının çok değiştiğini düşünmektedir. Özellikle başlangıçtaki hırsını kaybettiğini gözlemler. Babita, ablasının ilk yenilgisinde çok üzüldüğünü ancak şimdi uluslararası müsabakayı kaybettiği halde üzgün olmadığını söyler. Baba eğitimi ile antrenör eğitimi konusunda bir çatışma yaşanmaktadır.

Sahne 35. Geeta ardı ardına yenilgiler almaya başlamıştır. Babita, Geeta' ya çok güvendiğini söyler ve babası ile aralarında geçen konuşmaları aktarır. Bunun üzerine Geeta ağlayarak babasını arayıp çok üzgün olduğunu söyler.

Sahne 36. Geeta' nın antrenörü, Geeta' nın yaşadığı bu başarısızlıkların üzerine daha düşük kilo kategorisinde yarışmasının gerektiğini söyler. Ancak babası bunun doğru olmadığını düşünmektedir. Geeta' da daha düşük kilo kapasitesinde yarışmak istememektedir. Bunun üzerine Mahavir, Geeta' nın yanına gider. Mahavir, kızına yakın olup çalışmalarında destek olabilmek için Ulusal Spor Akademisi yakınlarında bir ev kiralar ve yerleşir. Çünkü Geeta, Milletler Topluluğu Oyunları' na katılacaktır. Baba kızlarını çalıştırmaya başlar.

Sahne 37. Geeta' ya akademide kilosunun azaltılması için diyet yaptırılmasına rağmen kilosunun azalmadığı fark edilir. Antrenör, Geeta' yı yönetime- kurula şikayet eder. Ancak babası bu kurula geçmişte yaşadıklarını anlatıp ne kadar fedakarlık yaptıklarını anlatıp kızının affedilmesini ister. Kurul kızlara bir şans daha verir ancak kızlar ile babalarının bir araya gelmelerini de yasaklar.

Sahne 38. Mahavir, Geeta' ya telefon ile destek olmaya başlar. Ve ders vermeye devam eder. Kızının kaybettiği maçların kopyalarını temin edip, kızının yaptığı hataları tespit eder. Telefon aracılığı ile de hatalarını aktarır.

Sahne 39. 2010 Milletler topluluğu Oyunlarının açılış tarihi gelmiştir. (Commonwealth Games, 2010). Geeta uluslararası karşılaşmalarda başarısız olduğu için çok gergindir. Geeta büyük bir mücadele vererek güreşi kazanır ve yarı finale yükselir. Şimdi ise karşısında çok güçlü bir rakip olacaktır.

Sahne 40. Geeta' ya babası ile antrenörü farklı taktikler vermektedir. Geeta ise babasının sözünü dinlemektedir. Bu güçlü rakibini de çok iyi bir mücadele vererek yener ve finale çıkmaya hak kazanır.

Sahne 41. Finale çıkmaya hak kazanan yarışmacılar ile basın mensupları röportaj yaparlar. Geeta bu röportajda babasına teşekkür ederek övgüyü hak eden tek kişi babamdır der. Ancak bu duruma antrenörü çok öfkelenir.

Sahne 42. Geeta, babasına müsabakadan bir gün önce taktik sorar. Babası ise Geeta' ya: "Erkeklerden aşağı görülen her kız için zafer olacak, ev işlerini yapmaya zorlanan her kız için, çocuk yetiştirmek için evlendirilenler için..Yarınki karşılaşma en önemli karşılaşma, çünkü sadece Avusturalya ile güreşmeyeceksin. Kızları aşağı gören herkesle güreşeceksin" der.

Sahne 43. Bu final karşılaşması Hindistan için çok önemlidir. Tam maç başlayacakken Mahavir, güreş federasyonu başkanı sizinle görüşmek istiyor denilerek maçın yapılacağı sahaya çıkarılmaz. Mahavir boş bir odaya kilitlenir. Antrenörü, Geeta' nın röportajda tek övgüyü hak eden kişi babamdı demesi üzerine böyle bir komplo kurdu muştur.

Geeta imkansızı başararak müsabakayı kazanır. Altın madalya alan ilk Hintli kız olarak tarihe geçer. Ancak maç esnasında babasının yokluğunu fark etmiş ve gözleri hep babasını aramıştır. Babası kilitli olduğu odadan kızının şampiyon olması sebebi ile Hindistan Milli Marşının çalınmasını duymasıyla Geeta' nın kazandığını anlamıştır. Mahavir kilitli odadan kurtulup madalya törenine yetişir. Geeta madalyasını çıkartıp babasına takar. Babası gözyaşları içerisinde madalyaya bakarak tekrar Geeta' ya takar ve "Gururumsun!" der.

Kadınlar tarihin ilk zamanlardan günümüze dek hep erkeklerin bir adım gerisinde kalmıştır. Pek çok toplum kadına yönelik tutumları sebebi ile kadınlara yönelik farklı roller belirlemişler ve kadınlardan beklentileri hep değişiklik göstermiştir. Günümüze doğru gelindiğinde kadına yönelik algılarda değişiklikler yaşanmaya başlamış ancak hala kadınlar ile erkekler arasında eşitsizlik benzeri durumlar varlığını yitirmemiştir. Gelişmiş ülkelerde kadınlar ile erkekler arasındaki makas kapanıyor olsa da kadınlar bazı başarıları elde edebilmek için hep erkeklerden daha fazla çaba harcamak durumunda kalmaktadır. Özellikle gelişmemiş ve geri kalmış ülkelerde toplumsal kültüründe etkisi ile kadınların pek çok alanda değer görmemesi hatta yok sayılması gibi durumlar maalesef ki gözlenmektedir. Hindistan kültürünün de yansımasını izlediğimiz filmde özellikle bir kadının isterse kendini zorda olsa kabul ettirebileceğini, kadın ve erkek meslekleri olarak ayırtlaştırılan ve en belirgin şekilde kendini bulan bir alan olan güreş alanında dahi başarılı olabileceğini vurgulamaktadır. Pek tabi her kadın bu kadar şanslı olamayabilir. Ancak gerçek bir hayat hikayesinden uyarlanan bu film bize, bir kadının isterse erkekler için uygun olduğu düşünülen bir alanda da başarılı bir kariyer öyküsü yazabileceğini göstermektedir.

Filmde toplam 43 sahne tespit edilmiş ve analiz edilmiştir. Analiz sonuçlarına göre hangi sahnelerin kadınlara yönelik hangi tür ayırtlaşmayı içerdiği tablo 1' de gösterilmektedir. Filmin bazı sahneleri direkt kadınlara yönelik ayırtlaşma, mesleki ayırım, toplumsal baskı, toplumsal önyargı, kadınlara yüklenen roller, dini değerler ve inançla, kişisel tercih ve algılar ile ilgili iken bazı sahneler (13 sahne) ise filmin akışı içerisinde değerlendirilebilecek sahnelerdir. Filmde kadınlara yönelik algıların tersine dönmesi için mesajlar veren ve dönüşüm olarak isimlendirilen sahneler ile kadının gücü ve başarısını vurgulayan ve kadının toplumda kabul görmesi ile ilgili sahneler bulunmaktadır.

Tablo 1: Film Sahnelerinin Toplumsal Cinsiyet Ekseninde Gruplandırılması

| Boyutlar | Sahneler |
|---|--|
| Mesleki Ayırım | 1, 2, 4, 8, 11, 12, 14, 18, 19, 20, 23, 24, 42 |
| Toplumsal Önyargılar | 1, 3, 4, 5, 6, 8, 10, 11, 12, 13, 14, 15, 16, 17, 19, 20, 23, 24, 42 |
| Toplumsal Baskı | 8, 10, 13, 14, 15, 17, 19, 23, 42 |
| Kadına Yüklenen Roller | 7, 8, 14, 15, 17, 19, 23, 42 |
| Dönüşüm | 6, 7, 8, 9, 10, 13, 16, 17, 18, 21 |
| Kadının Gücü / Başarısı | 20, 21, 22, 25, 26, 32, 39, 40, 41, 43 |
| Kadına İlişkin Toplumsal Önyargının Zayıflaması / Kadının Kabul Görmesi | 21, 22, 26 |
| Kişisel Tercih ve Algılar | 10, 15, 16, 17 |
| Dini Değerler / İnançlar | 3, 4, 11 |

Film sahneler itibarıyla kategorize edildiğinde toplumsal cinsiyet ekseninde özellikle dikkat çeken kadınlara yönelik toplumsal baskı ve toplumsal önyargılar, mesleki ayırım ve kadınlara yüklenen rollerin olduğu sahneler göze çarpmaktadır. *Mesleki ayırım*; bazı iş ve meslek gruplarının kadınlar için uygun olduğu aksine bazı iş ve meslek gruplarının erkekler için uygun olduğu algısı ile ilgili bir ayırımdır. Özellikle kadın işi ve erkek işi olarak düşünülen ve toplumsal anlamda da bu şekilde kabul gören meslek grupları hala geçerliliğini korumaktadır. Filmin özelinde de güreş gibi bir spor dalı ile kadınlar değil erkeklerin ilgilenmesi gerektiğine çeşitli sahnelerde (1, 2, 4, 8, 11, 12, 14, 18, 19, 20, 23, 24, 42) vurgu yapılmaktadır. Ayrıca pek çok sahnede (7, 8, 14, 15, 17, 19, 23, 42) ev işleri, yemek yapmak, bulaşık yıkamak, evlenmek, çocuk doğurmak gibi *kadınlara yüklenen rollerin* de deklare edildiğini söylemek mümkündür. Yine pek çok sahnede (1, 3, 4, 5, 6, 8, 10, 11, 12, 13, 14, 15, 16, 17, 19, 20, 23, 24, 42) kadınların güreş gibi işlerle uğraşmasının *toplum tarafından kabul görmediğine* ilişkin temsiller de yer almaktadır. Ve bunun sonucu olarak kültüründe etkisi ile toplumsal anlamda dedikodu, söylenti gibi eylemlerle kadınlara ilişkin *toplumsal baskının* yer aldığı sahneler (8, 10, 13, 14, 15, 17, 19, 23, 42) azımsanmayacak düzeydedir. Kadınlara yönelik algı ve önyargıların belirleyicileri içerisinde *dini değerler ve inançlar* da yer almaktadır. Ancak filmde bu konuya ilişkin sahne sayısı (3, 4, 11) diğerleri ile kıyaslandığında çok fazla değildir. Tüm bu faktörlerin de etkisiyle kadınlar ve kız çocukları üzerinde öğrenilmiş çaresizlik gibi etki gösteren kadınların kendi *kişisel tercih ve algılarıyla* kadın ve erkek arasındaki cinsiyet temelli ayrımcılığı kabullendikleri bazı sahnelerde (10, 15, 16, 17) görülmektedir.

Tüm bu kadına yönelik olumsuz olarak nitelendirilebilecek faktörler yanında kadının da isterse yapabileceğine ilişkin inancın olması gerektiği, kadın ile erkek arasında iş ve meslek seçimi konusunda farklılıkların bulunmaması gerektiğine dair *dönüşümün* ve aydınlanmanın vurgulandığı sahnelere (6, 7, 8, 9, 10, 13, 16, 17, 18, 21) de rastlanmaktadır. Bu çabaların neticesinde ise kadının azmi, çalışması ve çabası nihayetinde kadın için uygun olmadığı düşünülen alanlarda bile *başarı yakalayabileceği ve gücünün işlendiği* sahneler (20, 21, 22, 25, 26, 32, 39, 40, 41, 43) de dikkatleri çekmektedir. Nihayetinde başlangıçta kabul görmeyen, kadının değersiz ve işinin sadece ev işleri olduğu algısının yıkılmaya başladığı kadına ilişkin *toplumsal önyargının zayıflaması / kadının kabul görmesi* olarak isimlendirilen sahneler (21, 22, 26) de bulunmaktadır. Buradan hareketle temelinde toplumsal kültürün etkilemesiyle oluşan kadına yönelik olumsuz tutumlar, yine kadına olan inanç ve yeterli fırsatlarında verilmesiyle değişebilmektedir. Yapamaz, kadın işi değil denilen önceden beri erkek işi olarak görülen pek çok alanda kadınların da istemesiyle söz sahibi olabileceğine dair kanıtlar sunmaktadır.

Filmin Son Notu: Geeta 2010 Delhi Milletler Topluluğunun oyunlarında 55kg kategorisinde altın madalya kazanırken Babita' da 51 kg kategorisinde gümüş madalya kazanmıştır. Babita daha sonra 2014 Glasgow Milletler Topluluğu Oyunlarında 55 kg kategorisinde Altın madalya kazanmıştır. 2012' de Geeta Olimpiyatlara katılan ilk Hintli kadın güreşçi olmuştur. Geeta ve Babita Uluslararası Güreş Müsabakalarında 29 Madalya kazanmıştır. Mahavir Singh' in çıkardığı bu kısılcım bir yangına dönüşmüştür. Onun çabalarıyla Hindistan' da binlerce kız güreşe başlamıştır.

4. SONUÇ

Bazı araştırma sonuçları, erkek egemen kültürlerle girmek isteyen kadınların başarılı olmak için ya erkek gibi davrandıklarını, kültüre uyum sağlayamazlarsa ayrıldıklarını ya da erkek gibi davranmadan endüstride kalmak zorunda olduklarını, ancak bu durumda da önemsiz konularını koruduklarını göstermektedir (Bennett vd., 1999).

Bireyler yaşadıkları toplumlarda çoğunlukla cinsiyetleri sebebiyle verilen rolleri de yaşamak durumunda kalırlar. Toparlarda bireylerin cinsiyetlerine yüklenen anlamlar, biçilen kıflar ve kabuller pek çok açıdan toplumun inşası üzerinde etkili olur.

Günümüzde hala kadın ve erkeğin eşitlik ve eşitsizliğini tartışıyor olmak çok üzüntü veren bir durumdur. Cinsiyet temelli eşitsiz yaklaşımlar pek çok açıdan doğru kabul edilmemekle birlikte tüm dünyada cinsiyet temelli eşitliğin ivedilikle sağlanması gerekmektedir. Bunun için ise kadın ve erkek için eşit muamele ve fırsat eşitliğinin sağlanmasına yönelik mekanizmalar önemlidir.

Kadın ve erkek arasındaki eşitliğin sağlanabilmesi için bazı adımların atılması önemlidir (Subrahmanian, 2005: 398-399): (1) Kadınların ve erkeklerin davranışlarına ve rollerine nasıl değer verileceğine ilişkin geçerli normlar bulunur ve bu normlar kadınların erişilebilecekleri fırsatları belirler. Bu nedenle, kadınlara erkekler ile kıyaslandığında pozitif ayrımcılık yapılabilir. (2) Kadınlara bazı fırsatlar sunulsa bile genellikle zaman alan ve ev tabanlı olan üreme sorumlulukları /yükleri, kadınların teorik olarak kendilerine sunulan fırsatlara eşit erişim elde etmelerini engelleyebileceği anlamına geldiğinden bu konularda çalışmalar yapılmalıdır. (3) Kadınların

sunulan farklı fırsatlara katılmak için kendi yüklerini azalttığı durumlarda bile toplumsal cinsiyet eşitsizlikleri sebebi ile kurumların kural ve normlarından kaynaklı engeller ile karşılaştıkları da bilinmektedir. Bu gibi durumlar da adil sonuçların ortaya çıkmasına engel teşkil etmektedir. (4) Kadınların özgürlüklerini kısıtlayan ve kadınların yaptıklarının küçümsenmesine veya değersizleştirilmesine dayanan sosyal normların yaygınlığı, kadınların kendi olumsuz benlik algılarını içselleştirmelerine ve kendi yeteneklerinden şüphe duymalarına yol açabilir. Bu nedenle, kadınlar genellikle kendilerini sunulan fırsatlardan dışlarlar ve kadınların katılımına gayri resmi olarak engeller koyabilecek içselleştirilmiş sosyal normlara meydan okumalarını desteklemek için aktif teşvik gerekebilir.

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Green Economy

Prof. Dr. Şule Turhan¹

Esma Tekiner²

¹Corresponding Author, Bursa Uludag University, Faculty of Agriculture Department of Agricultural Economics.
e-mail: sbudak@uludag.edu.tr

²Graduate Student, Uludag University, Faculty of Agriculture Department of Agricultural Economics.
e-mail: 502013006@ogr.uludag.edu.tr

Abstract: Green economy means increasing social wealth and decreasing the level of environmental risks and ecological famine. Main target of Green Economy Initiative, started at the end of the 2008 under the leadership of United Nations Environmental Program (UNEP), is environmental greening and supplying the support for the investments and analyses that are planned for green sectors. According to UNEP either “green economy” will consist of standout environmental values and based on sustainable energy or traditional “brown economy”, which has low productivity and uses energy resources that are not sustainable, will continue and the same problems will reoccur.

Main idea by the green economy is that efficient usage of existing resources as well as waste materials that is created during the usage processes, in short, positive externalities are meant to be underlined. Today, competition for access to biocapacity is increasing. Today, competition for access to biocapacity the supply of natural resources over time cannot be guaranteed. Leading countries that choose to understand the status, limits and dependencies of natural resources will be those that can guarantee the welfare of their citizens and the wealth of their countries.

Key Words: Green Economy, Environment, Sustainable Energy, Turkey

1. Introduction

Today, the world economy is in search of recreating a sustainable economy and life against the risk of global warming and climate change that arise as a natural result of environmental destruction. In this context, sustainable development represents a very important step to use natural resources more effectively and to establish a safer life in the future. The green economy, on the other hand, is a roadmap for sustainable development. In terms of energy use, the green economy will both provide significant energy savings and create employment. In order to reduce the use of fossil fuels that create negative externalities, governments should encourage the construction of homes and businesses that use low carbon energy. Low carbon economy: It is an economy in which carbon is restricted and our fossil fuel consumption is considerably reduced. The “Climate Change Law” requires carbon emissions to be reduced by 80% by 2050. The move to a low-carbon economy requires a technological revolution in energy use and supply. As oil prices rise, the desire to develop low-carbon goods production intensifies. Today, the fact that almost all international organizations, especially the United Nations Organization, take active initiatives on nature protection and environmental problems, shows that the issue is actually a problem that concerns all humanity rather than a single country or group of countries. The purpose of this study is determining what kind of contributions can have on to Turkish economy by analysing green economy.

2. The Concept of Green Economy

The green economy can be implemented in key sectors of the economy such as renewable energy, research and development, construction-construction, transportation, industry, agriculture and forestry.

In low-carbon and sustainable economies, works such as the installation of solar panels, biofuel and hybrid vehicle production, organic agriculture, insulation, construction of giant wind turbines, which provide to improve the environmental quality and protect the eco-system from harm, are also called green jobs.

Green economy definitions of various institutions are given below.

UN; “Green economy. It is a form of growth that contributes to the reduction of poverty while ensuring sustainable economic growth, ensures the continuity of the ecosystem in a healthy way, encourages sustainable production and consumption models, supports innovation, creates new job opportunities, increases social welfare and allows the participation of all stakeholders. (BM, 2012).

UNEP; *“The green economy is about improving human well-being and social equity while reducing environmental risks and ecological scarcity. The green economy is low-carbon, resource-efficient and socially inclusive”* (UNEP, 2009).

OECD; *“Environmentally friendly (green) growth is to ensure economic growth and development by guaranteeing the continuity of natural assets that underpin our well-being. To do this, environmentally friendly growth must support sustainable growth and be instrumental in innovations and investors that will increase new economic opportunities”*. (OECD, 2010).

World Bank: *“Green growth is an inclusive growth that minimizes negative environmental impacts, uses resources efficiently, has increased resilience to disasters, and realizes growth processes without slowing down”* (World Bank, 2012).

Green Economy and Green New Deal Green economy is one of the critical approaches to the dominant economic ideology. While this concept mostly constitutes the economic pillar of the green political thought that emerged in the 1970s, it gained a new content in the reports published by the United Nations Environment Program (UNEP) in 2009 and 2011. For example, according to the UNEP report in 2011, the green economy is defined as “an economic model that significantly reduces environmental risks and ecological scarcity while ensuring human well-being and social equality”. In addition to this definition, “in such a socially inclusive system that uses low-carbon resources effectively, income and employment increase will be achieved through public and private sector investments that reduce carbon emissions and pollution, increase energy and resource efficiency, and prevent biodiversity and ecosystem services losses. He attached special importance to the state and fiscal policies in the green economic model by using the expression” (UNEP, 2009).

3. The Purpose, Advantages and Disadvantages of the Green Economy

The main purpose of the green economy idea, which establishes a very important link between economic growth and environmental sustainability; It is possible to increase the quality of the environment together with the investment increases and the economic growth process. It is aimed to correct or even eliminate the relations between green economy thought and environmental problems caused by uncontrolled economic growth. In addition, it is stated that some adjustments should be made in the basic indicators of economic growth. Negative effects such as depletion of natural resources and deterioration in the ecosystem, in other words, attrition, should be included in the growth calculations. (Özçağ and Hotunluoğlu, 2015).

One of the main problem areas that the green economy approach is concerned with is finding the answer to the question of how economic activities have an impact on nature. That is, how does the amount of natural resources we use to produce a unit of national income follow over time? Creating effective solutions to these basic problem areas related to nature and natural resources is another area of interest of green economy. (Aşıcı, 2012).

In the 2011 report of the United Nations Environment Program, it is emphasized that the Green New Deal has three main goals on a global scale. These;

- i. Contributing to the revival of the world economy, preventing job losses, creating new jobs, and protecting vulnerable segments of society,
- ii. Contributing to the elimination of absolute poverty by shaping the economy according to a sustainable and inclusive growth model,
- iii. To reduce the carbon dependency of economies and slow the deterioration of ecosystems (UNEP, 2009).

Although it is possible to meet global and local needs more appropriately with the emergence of environmentally compatible economic goods with the green economy and the development of new technologies in all fields of activity, the need for high investment costs for the development of new technologies in all fields is one of the biggest disadvantages. (Kuşat, 2013).

Increase in overall resource efficiency, decrease in demand for energy and other natural resources, increase in quality of life in sustainable cities, increase in resource efficiency, decrease in pollution and energy intensity due to new materials are among the biggest advantages of green economy (Kuşat, 2013).

4. Ecological Footprint in the World and in Turkey

Ecological footprint is a quantitative computation technique that shows the amount of biological productive area consumed at planet level, the size of land and water areas required to dispose of their waste, how much biological productive area countries, cities, families or individuals use, and the number of planets they need in the future. The ecological footprint provides insight into how far the limits of the planet's carrying capacity have been exceeded. The ecological footprints of economies vary depending on income, prices and prevailing social values and technological sophistication. Differences are observed between the results of the open and closed economy due to the export and import patterns. In the case of an open economy, in the calculation of the National Footprint, the net consumption of each country; It is calculated by adding exports to total production and subtracting imports. (Altıparmak, 2011)

Biocapacity per capita on a global scale is constantly decreasing in parallel with population growth. Even if the Ecological Footprint per capita remains constant, the biological capacity of the world remains insufficient to meet the rapidly increasing Ecological Footprint in total. This global ecological deficit, or ecological overshoot, is growing (WWF-Türkiye, 2012).

The Ecological Footprint of consumption in Turkey is 50% above the global biocapacity per capita. This situation is a sign of an unsustainable lifestyle in Turkey as well as in the rest of the world. Since the national biocapacity per capita in Turkey is below the world average, our national ecological deficit is much higher than the global deficit. This deficit, called ecological overshoot, indicates that the biocapacity need is partially supplied from abroad. There has been no major change in the Ecological Footprint per capita in Turkey over the years (WWF-Türkiye, 2012).

5. Historical Development of Green Economy and Its Effects on Turkey

The biggest step taken on a global scale regarding the environment was realized with the Stockholm Declaration (1972). This development, which reflects the sensitivity of the United Nations to the environment, was followed by the Brundtland Report –our common future- published in 1987. This report, which includes the idea of sustainable development at its core, has created a constitutional quality for the green economy (Kuşat, 2016).

The Rio Conference in 1992 and the action plan titled “Agenda 21” at this conference were an important step taken by the United Nations for green economy and green sustainability. In addition, the "Kyoto Protocol" signed in 1997 within the scope of the Climate Change Framework Convention prepared at the Rio Conference and the Millennium Summit held by the United Nations in September 2000 were the building blocks that set the targets for environmental sustainability (Kuşat, 2016).

Environmental regulations were included in the establishment of the State Planning Organization in Turkey (1960) and in the first three five-year periods of the transition to the planned period. The National Environmental Strategy and Action Plan (UCEP), which was prepared by the State Planning Organization in 1998, has been a political draft that reveals Turkey's sustainable development determinants and proposes action plans (DPT, 1998). Turkey participated in the United Nations World Sustainable Development Summit in 2002 by preparing the Sustainable Development National Report, and in 2006 the National Sustainable Development Commission was established by the State Planning Organization. (Anonymous, 2013, Yıkmaz, 2011).

In 2006, a comprehensive arrangement was made in the Environmental Law No. 2872, and detailed structuring was carried out on issues such as the protection of wetlands, the protection of endangered plants and animals, environmental compensation, and the importance of local governments in environmental management (Yıkmaz, 2011).

Turkey has been affected by the sanction power of this union within the framework of the goal of integration with the European Union in the actions it carries out with a focus on environmental protection. In particular, the environmental policy of the European Union necessitates the implementation of various reforms in the process of Turkey's harmonization with the European Union (Baykal and Baykal 2008, Ertürk, 2011).

We see that the Ministry of Environment, Ministry of Forestry and State Planning Organization are primarily responsible for establishing the institutional framework of environmental policy. In addition, institutions such as the Ministries of Agriculture and Rural Affairs, Health, Industry and Trade, Energy and Natural Resources,

Culture and Tourism, General Directorate of State Hydraulic Works, İller Bank have high environmental responsibilities (Aksu, 2011).

In addition to these public institutions and organizations, environmental investments to increase the competitiveness of the private sector in the global arena have also increased rapidly with the incentives brought to environmentally friendly production. (Aksu, 2011).

6. National and International Based Fiscal Policies for Green Economy

Fiscal policies for the green economy have two dimensions, international and national. Some financial regulations that international organizations will implement on a global scale turn into global benefits through transboundary benefits. The most important financial regulation to be implemented at the global level is the carbon tax. Apart from the carbon tax, the emission trading system, which is a regulation introduced by the Kyoto Protocol, is a financial tool that allows the international trading of pollution rights representing carbon emissions. The international emissions trading system is an international financial market tool that tries to reduce the number of emissions of carbon and other greenhouse gases by ensuring that all greenhouse gases, especially carbon, are used in accordance with free market rules (Yalçın, 2016).

Environmental-based taxes, incentives and public expenditures for environmental protection are of great importance within the national-based fiscal policies to be implemented in the transition to green economy. The taxes used in the process of ensuring environmental efficiency and the transition to the green economy concept are generally known as "pollution taxes" and are generally realized by taxing the ones that cause more harm to the environment at a higher level and those that do less harm to the environment at a lower level (Kuşat, 2013, Pezikoğlu 2016).

Apart from pollution taxes, there are also classical tax types that will be effective in the transition to green economy in tax systems. Taxes suitable for this type of potential green economy concept include motor vehicle tax, value added tax, and special consumption tax.

Both the value added tax and the special consumption tax are very important financial instruments in changing the consumption patterns of individuals. The motor vehicle tax is potentially one of the types of tax best suited to the green economy concept. Because the transportation sector has a share of 24% in terms of the sectors that contribute the most to carbon emissions at the global level. Since the early 2000s, EU member states have started to tax motor vehicles by taking into account the carbon dioxide emission of the vehicle (Yalçın, 2013).

In addition to the active use of direct and indirect tax types in the transition to green economy, tax-like charges (user charges) also have a significant impact. Highway usage fees, paying extra to enter the city traffic, charging individual users extra fees during rush hour (congestion pricing), tax-like charges can be given as examples (UNEP, 2009).

7. Conclusion and Recommendations

1.3 billion people, which constitutes about 19% of the world's population, still do not have access to electricity, and it shows that 1 billion people, who constitute 12% of the world's population and 85% of whom live in rural areas, will continue to live without electricity in 2030. 1.1 billion people do not have access to clean water and 2.6 billion people are deprived of sewerage. The Global Footprint Network (GFN) measures the biocapacity demand of more than 150 countries around the world every year and publishes National Footprint Accounts (NFA). Since the mid-1970s, the demand for the world's resources has reached an unsustainable level. It is not possible to continue this trend in the same way. The current level of consumption will end sooner or later, either as a conscious choice of people or due to natural constraints. These facts push us to seek ways to live without destroying nature and without exceeding the self-renewal capacity of our natural resources.

As a result, green economy offers a perspective that will enable an ecologically, socially and economically sustainable life. The green economy is turning into an important tool to ensure the sustainability of economic and environmental development. Increasing human needs, industrial products, energy, food, transportation and effective waste management are a growing challenge for sustainable development. For this reason, the tendency of world trade and economy under the influence of globalization to green production and environmental protection should not be ignored. Particularly, the sectoral infrastructure of developing countries causes their economic development to be less effective, while the desire for rapid economic development can encourage the use of more polluting technologies. By encouraging the use of

environmentally friendly production technologies by government policy, economic development in developing countries can gain a more environmentally sustainable structure. In developing countries such as Turkey, it is of great importance to initiate the green economy process and to maintain this process (Ozdemir 2009).

While green economy policies provide economic and social development for developing countries, improved access to clean production, resource efficiency, clean energy technologies and energy services, factors such as sustainable agriculture methods and increased food security facilitate access to green goods and services, as well as creating new markets for countries. Will also facilitate access.

Developments and trends in the world and in Turkey show that the importance of green economy will gradually increase. With the increase in the importance given to the green economy, its effect on employment, which has an important place in the economic development of our country, will gradually increase. The emergence of new markets such as organic agriculture, renewable energy sector, building reinforcements for energy efficiency, public transportation and recycling, which are also considered as green economy sectors, provide employment in a wide range. As a result of some energy efficiency investments, the increased productivity of the workforce, high productivity and low emission values will help protect the environment and accelerate income level and growth.

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Sosyal Koruma Kapsamında Türkiye’de Aile Yardımları

Doç. Dr. Teoman Akpınar ¹

¹ Tekirdağ Kemal Üniversitesi, Çorlu MYO, takpinar@nku.edu.tr, ORCID: 0000-0002-2205-1584

Özet: Toplumun en küçük ve temel birimi olan ailenin sosyal koruma kapsamında özenle korunmasına ihtiyaç vardır. Tüm ülkelerde olduğu gibi Türkiye’de de aileye yapılan yardımlar büyük önem taşımaktadır. Ailenin devamlılığının sağlanması parçalanmaması çocukların iyi bir eğitim alması, aile üyelerinin sağlıklı olması ve hayatta kalabilmeleri için aile yardımlarına ihtiyaç bulunmaktadır. Bu çalışmada daha çok maddi olarak aile yardımlarına yer verilmiş olmakla birlikte esasında ailelere sosyal hizmetler yoluyla psikolojik ve sosyal yardımlar da yapıldığı bilinmektedir. Türkiye’de yapılan aile yardımları oldukça çeşitli seviyelerde olup net bir başlık altında toplanamamaktadır. Türkiye’de aile yardımları; farklı kurumlar, farklı kanunlar ve farklı yardım konu başlıkları altında yürütülmektedir. Türkiye’de maddi olarak yapılan aile yardımı ödemeleri 657 Sayılı Devlet Memurları Kanunu’na göre ve Sosyal Güvenlik Kurumunun özel sektör çalışanları ve bağımsız çalışanlar için yaptığı ödemeler ve diğer yasal düzenlemeler ile yapılmaktadır. Örneğin, devlet memurları için aile ve doğum yardımı eğitim yardımı, özel sektörde çalışan ve bağımsız çalışanlar için emzirme ödeneği gibi bir çok farklı alanda yardımlar yapılmaktadır. Ancak, bu çalışmada bazı kısımlarda vurguladığımız gibi ailenin dağılması durumunda da geliri azalan ebeveynlerin desteklenmesinin unutulmaması gerektiği kanaatindeyiz. Sonuç olarak, maddi destekler ailenin devamlılığı, toplumsal sağlık ve toplumsal barış için insanca yaşayabilecekleri ileri seviyelere ulaştırılmalıdır.

Anahtar kelimeler: Aile yardımları, sosyal koruma, ailenin devamlılığı

Family Allowances in Turkey within the Context of Social Protection

Abstract: The family, as the smallest and basic unit of society, needs to be elaborately protected within the context of social protection. As in all countries, allowances provided to families are of great importance in Turkey as well. Family assistance is needed to ensure the continuity of the family, to prevent the disintegration of the family, to ensure that the children receive a good education and that the family members remain healthy and are capable to survive. Although mostly financial family allowances are given coverage in this study, it is well known that psychological and social reliefs are also offered to families through social services. Family allowances in Turkey are provided at quite a lot different levels, thus it is not possible to bring them together under a distinct heading. Family allowances in Turkey are carried out under different institutions, different laws and different topics of allowance. Financial family allowance payments in Turkey are made in accordance with the Civil Servants Law No. 657 and as the payments made by the Social Security Institution to private sector employees and self-employed persons and those under other legal regulations. Family and maternity benefit, educational assistance for civil servants, breastfeeding allowance for private sector employees and self-employed persons are only a few examples of many different areas of benefits provided. Yet, as we have emphasized in certain parts of this study, we believe that it should not be forgotten to support parents whose income decreases in case of family disintegration. In conclusion, financial contributions should be improved to advanced levels in order to enable the individual to live properly so as to ensure the continuity of the family, social health and social peace.

Key words: Family allowances, social protection, continuity of the family

1.GİRİŞ

Aile, toplumun en küçük ancak temeli kabul edilen sosyal birimdir. Toplumda meydana gelen değişimler örneğin, sosyal, psikolojik, ekonomik değişimler aileyi etkilemekte ve bu nedenle aile yapısında bazı değişimler meydana gelebilmekte ancak, aileler yine de sürekliliklerini sağlamak konusunda çaba harcamaya devam etmektedirler. Her bireyin belirli rol ve sorumlulukları bulunan aile, en yaygın ve evrensel bir birim olup bireylerin kişiliği belirleyen en önemli unsurdur (Önal, 2006: 8). Modern dünyada aile kavramına bir çok tür ve yapılanma olmasına karşın genel olarak dört çeşit aile biçiminden bahsedilmektedir. Bunlar; Geniş aile, Çekirdek aile, Geçiş ailesi ve Parçalanmış ailedir. **Çekirdek Aile:** Endüstrileşmeyle doğan bu aile türü, ana-baba ve çocuklardan oluşur. **Geniş Aile:** Geniş aile tipi, ataerkil geniş aile ve geçici geniş aile olmak üzere ikiye ayrılır. Birincisi; aile reisi, eşi, evli oğulları, oğullarının eşleri, aile reisinin evlenmemiş çocuklarından oluşur. İkinci tipi ise, aile reisinin kendisi, eşi, çocukları, anası, babası ve bekâr kardeşleri oluşturur. **Geçiş Ailesi:** Toprağa bağlı üretimden endüstrileşmiş üretime doğru geçişin yeni başladığı, hızla geliştiği ve buna bağlı olarak toplumsal yapısı ve yaşam biçimi kavramlarının değişmekte olduğu toplumlarda rastlanan aile tipidir. Kırsal kesimden kent kesimine göçmüş, biçim açısından çekirdek aile tipinde yaşamalarına rağmen düşünce ve duygularında, aile içi etkileşimlerinde, henüz tam bağımsızlaşmamış olup, geniş aile kavramı, inanç ve törelerini sürdüren aile tipidir (Önal, 2006: 9-11). **Parçalanmış aile:** Ebeveynlerden birinin veya her ikisinin ölümü veya eşlerin boşanması ile ortaya çıkan ailedir (Yusufoğlu ve Kızmaz, 2016:210).

Aileler yetiştikleri topluma faydalı bireyler ile toplumun kültürel değişiminde önemli rol oynarlar. Ebeveynlerin topluma katkıda bulunmalarının en önemli yollarından biri çocuklarını eğitmektir. Sağlıklı bir ailede, belki de temel ihtiyaçların karşılanmasından hemen sonra, öğrenme yüksek bir önceliğe sahiptir. Ailenin gücü toplumun gücünü katkı sağlar ve güçlü aileler ise bireyci yaklaşımlardan çok toplumsal bağları önemseyen sosyal politika yaklaşımları ile ayakta durabilmektedir (Önal, 2006: 12).

Gelecekte yaşam ne kadar değişirse değişsin, muhtemelen şu ya da bu biçimde aileye ihtiyaç duyulmaya devam edecektir. Aile adı verilen temel sosyal birim, kendi geçimlerini sağlayamayan aile bireylerinin temel ihtiyaçlarını karşılamakla görevlidir. Buna reşit olmayanlar, yaşlılar ve engelliler ya da sadece kendi başlarına yaşamayı göze alamayanlar dâhildir. Yiyecek, su, barınak gibi temel ihtiyaçlar, bir veya daha fazla üye, tüm aile için bunları sağlayabildiğinde erişilebilir hale gelir. İyi işleyen bir aile, evde yaşayan herkes için finansal güvenlik sağlayabilir. Çalışabilen aile üyeleri, ailenin ihtiyaç ve isteklerinin karşılanmasına yardımcı olmak için kazançları ile aileye katkıda bulunur. Aile, mali ihtiyaçların her zaman karşılandığından emin olmak zorundadır bu amaçla, faturaları ödemek ve paralarını yönetmek için kaynakları birleştirmek zorundadır (Brown, 2020).

Bilindiği üzere, Aile politikası, sosyal politikaların bir parçasını oluşturan ve aile bireylerinin yaşam koşullarını iyileştirmeyi ve aileyi desteklemeyi amaçlayan sosyal politikalar bütünüdür. Geniş anlamda ailenin korunması ve dar anlamda aile danışmanlığı hizmetleri, aile refahı hizmetlerinin uygulanmasında temel ilkelere (Seyyar ve Genç, 2010: 25'ten Akt., Durğun, 2018:7). Sosyal politikanın bir hedefi olarak ailenin korunmasını amaç edildiğinde ailelerin maddi ve hizmetler yönünden de desteklemesi amaçlanmaktadır. Dolayısıyla, hem maddi destekler hem de çocukları ve ebeveynleri koruyucu hizmet anlamında destekler önem kazanmıştır. Bu bağlamda, Türkiye'de Aile ve Sosyal Politikalar Bakanlığı anılan görevleri üstlenmiş olup 2015 Yılında çıkarılmış olan “ Sosyal ve Ekonomik Destek Hizmetleri Hakkında Yönetmelik” ile yoksulluk içinde olan ve temel ihtiyaçlarını karşılamakta zorlanan çocuk ve gençler ile ailelerin desteklenmesi amaçlanmıştır; yönetmelikte belirtilen bu hizmetlere “sosyal hizmet desteği” başlığı altında ailenin ihtiyacı olan psiko-sosyal ihtiyaçlarının da karşılanması için çalışmalar yapılmasına hükmedilmiştir. Anılan Yönetmeliğin 21 inci maddesinde belirtildiği üzere; aile içi sorunların destek olmak çocuğun okula uyumu ve eğitimine devamı için bellik hizmeti sunmak ailelerde bireylerin meslek edinmesi için rehberlik hizmeti vermek amacıyla meslek elemanlarınca sosyal hizmet desteği verilmesi hüküm altına alınmıştır (Durğun, 2018:8).

Aileler özellikle, makro ekonomik sebeplerden veya sosyal sebeplerden dolayı yeterince gelir sahibi olamamaktadırlar. Örneğin, ekonomik krizler, ailenin akraba ve komşu desteğinden mahrum olması, ailenin toplumsal hayattan uzak olması ve yeterince himaye görmemesi, barınma imkânlarının insanca yaşayabilecek koşullara uygun olmaması, şiddetin sosyal çevrede benimsenmesi ve yeterince yadırganmıyor olması gibi pek çok sebepten ailede gelir yetersizliği oluşabilmektedir (Seyyar ve Genç, 2010: 22'den akt., Durğun, 2018:6).

Uluslararası Çalışma Örgütü (International Labour Organization - ILO)' nün 2011 Tarihli Sosyal Koruma Tartışmalarını içeren, “ Adil bir Küreselleşme için Sosyal Adalet Üzerine Tekrarlama Komitesi Raporu ”na göre;

“ Türkiye, her ülkenin sürdürülebilir, adil ve erişilebilir sosyal güvenlik sistemlerini sürdürmesini ve sürekli iyileştirmesini bir yükümlülük olarak görmektedir. ILO, sosyal güvenlik ve sağlık sigortası reform projesi aracılığıyla, katkı düzeyleri, kapsanan nüfus ve emeklilik düzeyleri açısından 2050 yılına kadar sosyal güvenlik sisteminin yapısal sorunlarının ele alınmasında ülkeleri desteklemektedir. Önlemler arasında kayıt dışı istihdamın azaltılması, bakıma erişimi kısıtlamadan sağlık harcamalarının etkili ve verimli olmasını sağlamak ve kaynak kullanımının iyileştirilmesidir. Türkiye’de Sosyal güvenliğin AB’ye katılım için gerekli seviyelere yükseltilmesi ve ILO standartlarının dikkate alınması için çabalar sürmektedir. Ayrıca, iyi yönetişime dayalı bir sistem oluşturmak için Sosyal Güvenlik Kurumu Bilgi Bankası oluşturulmuştur. Son küresel kriz, bütüncül bir şekilde ele alınması gereken ekonomik ve sosyal konuların ayrılmaz doğasını göstermiştir. Küresel İşler Paketi çerçevesinde, istihdamı teşvik etmek ve sosyal güvenlik kurumlarının kapasitesini artırmak için projeler oluşturulmuştur ”(ILO, 2011: 11-12).

Bu amaç ve hedefler çerçevesinde Türkiye’de mevcut aile yardımı uygulamaları aşağıda irdelenmeye çalışılmıştır.

2. TÜRKİYE’DE MEVCUT AİLE YARDIMLARININ GENEL GÖRÜNÜMÜ

Türkiye'nin 28 Haziran 1952 Tarihinde bazı hükümlerini onayladığı Uluslararası Çalışma Örgütü (ILO) 102 Sayılı Sosyal Güvenlik Asgari Normları Hakkındaki Sözleşmesi'nin 40. Maddesinde, aile yardımları “ Yardım yapılacak hal, mevzuatla tayin olunacağı şekilde, çocukların geçimini sağlama mükellefiyeti ” olarak tanımlanmıştır (Atatanır, 2011: 150).

Esas olarak çocukları koruma amacı güden bir sigorta dalı olan, “Aile Sigortası” maalesef Türkiye’de resmi olarak uygulanmamakta ve bu nedenle, çocuk yetiştirme veya parçalanmış ailelerin desteklenmesi konusunda yetersizlikler yaşanabilmektedir. Ancak, günümüzde aile yardımları; kadınlara çalışma ve çocuk sahibi olma olgusunu bir arada yürütebilme olanağı yaratabilmekte, diğer yandan aile ve çocuk yoksulluğu ile mücadele eden ve ailenin sosyal risklere maruz kalması durumunda aileyi bir bütün olarak ele alan ve asgari gelir garantisi sağlayarak, korumayı amaçlamaktadır. Diğer bir deyişle, kamu kaynaklarından finanse edilen aile yardımları, kadınların iş hayatında yer almasına ve çocuk sahibi olması konusunda onlara yardımcı olmakta ve ailelerin aleyhine işleyen ekonomik süreci tersine çevirme amacıyla kullanılabilmektedir (Özdemir ve Karabayır, 2019: 96).

Aile hizmetlerinin kurulmasında aile politikaları esas alınır. Aile hizmetlerinin amacı ve odak noktası ise aile ilişkileri uyumlu hale getirmek, aile hayatındaki olumlu değerleri güçlendirmek, başta çocuklar olmak üzere üyelerin sağlıklı kişilik gelişimini sağlayacak işlevleri yerine getirmelerine yardımcı olmak, aile üyelerin memnun ve mutlu olmaları ve uygun sosyal işlevlere ulaşmalarını sağlamaktır (Çoban ve Özbesler, 2009: 38).

Günümüzde aile güçlendirme politikalarını daha fazla önem verilmesi gerekmektedir. Türkiye’de var olan aynı ve nakdi yardımlardan söz edilebilse de bunların ailenin ekonomik refahını sürekli kılacak nitelikte olmadığını söylemek yanlış olmayacaktır. Türkiye’de özellikle Sosyal Yardımlaşma ve Dayanışma vakıfları sayesinde ve onların vermiş olduğu mütevelli heyeti kararları ile ailelere yardım yapılabilmektedir. Özellikle. Muhtaç durumda olduğu belirlenen ailelere en fazla 3 çocuğa kadar aynı ve nakdi yardım yapılmaktadır. Ayrıca, belediyeler ve sivil toplum kuruluşları da birtakım faaliyetler yürütmekte ancak, yardımlar konusunda standart yakalanamamaktadır. Ayrıca, devlet memurları ile özel sektör çalışanları ile arasında birtakım farklar bulunmaktadır. 657 Sayılı Devlet Memurları Kanunu hükümlerine göre¹; Devlet memurları eşleri ve çocukları için aile ödeneğinden yararlanırken, 4857 Sayılı İş Kanunu’na tabi işçiler ise ancak işveren tarafından bireysel ve toplu iş sözleşmelerinde öngörüldüğü takdirde ücretlerine çocuk ödeneği eklenerek desteklenmektedir (Atanır, 2011: 156).

Şunu da ilave etmek gerekir ki, ailenin ve çocukların maddi yoksunluk içinde bulunması çocukların refahını önemli ölçüde etkilemektedir. Maddi yoksunluk ise genellikle göç, etnik köken, engellilik gibi faktörlerle birleşerek dezavantajlı çocuk gruplarını yaratmakta ve bu çocuklar eşitsizlikten ağır şekilde etkilendikleri için onlara yönelik sosyal politikaların öncelikli olarak uygulanması gerekmektedir (Müderisoğlu vd., 2013:18-19).

3. TÜRKİYE’DE MEVCUT AİLE YARDIM TÜRLERİ

ILO (International Labour Organization/Uluslararası Çalışma Örgütü)’nun 102 Sayılı Sözleşmesi uyarınca, Türkiye’de; hastalık, malullük yaşlılık, ölüm, iş kazası ve meslek hastalığı sigortası ve analık yardımlarına ilişkin hükümler uygulamaya 1974 yılında girmiştir. Ayrıca, Türkiye’de anılan sözleşmede yer alan işsizlik sigortası ise 1999 yılında uygulamaya alınmıştır. Türkiye’de aile sigortası sigorta kolu bulunmamakla beraber aile yardımı sayılabilecek yardım türleri bulunmaktadır (Şentürk, 2016:108).

3.1. Şartlı Nakit Transferi

Şartlı nakit transferi kapsamında; Şartlı Eğitim Yardımı, Şartlı Sağlık Yardımı yapılmaktadır. Şartlı nakit transferi, ailelere, 0 -6 yaş grubundaki çocuklarını eğitime göndermeleri ve çocukların sağlık muayenelerini yaptırılması şartıyla verilmektedir. Bunun yanında ailenin diğer ihtiyaçlarının karşılanması da amaçlanmaktadır (Esenyel, 2009: 47-48).

3.2. Asgari Geçim İndirimi

Asgari geçim indirimi, çalışanlara bir teşvik olması amacıyla 193 Sayılı Gelir Vergisi Kanunu’na göre uygulanan bir sistemdir. Gerçek kişilerin gelirlerinden belli bir kısmının muaf tutulmasıdır. Gelir Vergisi Kanunu’nun 32 nci Maddesi’ne göre; mükellefin kendisi, eşi ve çocukları için birtakım oranlar belirlenerek, bu oranlar yardımıyla çalışanlara devlet tarafından sahip olduğu çocuk sayısına göre bir vergi muafiyeti sağlanarak, gelir yaratılmış olmaktadır (Şentürk, 2016:111).

¹ Bkz.: 657 Sayılı Devlet Memurları Kanunu, Md.202-206.

3.3. Devlet Memurları İçin Aile ve Doğum Yardımı

657 Sayılı Devlet Memurları Kanunu’nu hükümlerine göre; evli olan devlet memurlarına aile yardımı ödeneği her ay maaşları ile birlikte ödenmektedir. Ancak, karı ve kocanın her ikisi de memur ise sadece koca aile yardım alabilmektedir. Memurlar, eşinden boşanma veya eşin ölümü halinde, eş için ödenen aile yardım ödeneğini alamamaktadırlar (Şentürk, 2016:112).

3.4. Devlet Memurlarına Verilen Eğitim Yardımı

5434 Sayılı Türkiye Cumhuriyeti Emekli Sandığı Kanunu’nun Ek-79’uncu Maddesi’ne göre; Şehit ve malullerin çocuklarına; ilköğretim öğrencilerine, lise öğrencileri ve yükseköğrenim öğrencilerine ilgili eğitim öğretim yılında eğitim yardımı verilmektedir. Anılan yardım yılda bir kez verilir. Örneğin; 2015-2016 eğitim-öğretim döneminde;

- İlköğretim (1-8. Sınıflar) öğrencisi için 1.246,26.- TL
- Orta öğretim öğrencisi için: 1.869,39.- TL
- Yüksekokul öğrencisi için: 2.492,52.- TL, eğitim yardımı yapılmıştır (Şentürk, 2016:113-114).

3.5. Doğum Yardımı

Türk vatandaşlarına, doğum yardımı yapılması 2015 Yılında yapılan yasal düzenlemeler ile yasalaşmış bulunmaktadır.² 2021 yılı itibariyle, çocuğun canlı doğması şartıyla, birinci çocuk için 300.- TL, ikinci çocuk için 400.-TL, üçüncü ve sonraki çocuklar için ise 600.- TL doğum yardımı ödemesi yapılmaktadır (Şentürk, 2016:115).

3.6. Analık Halinde Geçici İş Göremezlik Ödeneği Ödenmesi

4/a ve 4/b sigortalılarına, Analık sigortasından geçici iş göremezlik ödeneği ve emzirme ödeneği verilmektedir. Sağlık hizmet sunucularınca elektronik ortamda “**çalışılmadığına dair bildirim**” ‘in görülmesi anlaşmalı bankaya gönderilmektedir (SGK, 2021a).

Emzirme ödeneği, doğum yapması halinde sigortalı kadına veya sigortalı olmayan karısının doğum yapması halinde sigortalı erkeğe verilir. Emzirme ödeneği (4/a)’lı sigortalılar ile (4/b)’li çalışan sigortalılara ödenmektedir. 657 Sayılı Devlet Memurları Kanunu’na tabi olan (4/c)’li Devlet Memurlarına ise kendi kurumlarınca ödeme yapılmakta olduğu için emzirme ödeneği ödenmez. 2021 yılı için emzirme ödeneği 232,00 TL olarak belirlenmiştir (SGK, 2021b).

Emzirmenin önemi konusunda UNICEF İcra Direktörü Henrietta Fore’un şu notuna dikkat çekmek isterim: “Anne ve çocuk için emzirmenin sağlık, sosyal ve ekonomik yararları tüm dünyada kabul görmüş ve kabul görmüştür. Yine de, dünyadaki bebeklerin yaklaşık yüzde 60’ı, önerilen altı aylık yalnızca anne sütüyle beslenmeyi kaçırıyor,” “Emzirmenin faydalarına rağmen, dünya çapındaki işyerleri annelerin çok ihtiyaç duyduğu desteği reddediyor. Emzirme oranlarını küresel olarak artırmak için tüm işyerlerinde ücretli ebeveyn iznine ve emzirme desteğine çok daha fazla yatırım yapmamız gerekiyor” (UNICEF, 2019).

3.7. Evlenme Ödeneği (çeyiz parası),

Evlenme ödeneği (çeyiz parası), ilk defa 01.10.2008 tarihinden sonra çalışmaya başlayan sigortalıların hak sahipleri için;

“Ölüm geliri veya aylığı almakta iken evlenen ve bu nedenle aylığı kesilen kız çocuklarına bir defaya özgü olmak üzere, evlenme tarihindeki gelir veya aylığının iki yıllık tutarı olarak ödenen ölüm yardımudur”

Evlenme ödeneği verilen kız çocuklarının evlenmesi durumunda ödenek alamazlar. Evlenme ödeneği alan kız çocuklarının boşanmaları durumunda, gelir ve aylığı tekrar bağlanır. Ancak bu kişiler evlenme ödeneğini aldıkları tarihten itibaren 2 yıl içinde boşanmaları halinde bu 2 yıllık sürede gelir ya da aylık bağlanmaz ancak, 2 yıllık sürenin dolması ile tekrar aylık alabilmektedirler.

01.10.2008 tarihinden önce 5434 sayılı Emekli Sandığı Kanununa tabi olarak çalışan kamu görevlisi sigortalıların hak sahipleri için ise;

² Bkz.: R.G. Sayı: 29319, Yıl:2015, 6637 Sayılı Bazı Kanun ve Kanun Hükmünde Kararnamelerde Değişiklik Yapılmasına Dair Kanun, Md.16.

“Evlenmeleri sebebiyle dul ve yetim aylığı kesilen eş (karı veya koca) ve kız çocuklarla anaya bir defaya mahsus olmak üzere almakta oldukları dul veya yetim aylıklarının on iki aylık tutarı evlenme ikramiyesi olarak ödenir. Bunlardan evlenme tarihinden itibaren on iki aydan önce boşananlarla evliliğin butlanına veya feshine karar verilenlere yeniden aylık bağlanması halinde, ödenmiş bulunan evlilik ikramiyesinin on iki aydan eksik süreye ait kısmı tahsil edilinceye kadar aylıkları ödenmez” (SGK, 2021c).

3.8. Kreşte Ücretsiz Bakım

Bu konu ile ilgili yönetmeliğe göre; Türkiye’de, Özel Kreş ve Gündüz Bakımevleri ile özel Çocuk kulüpleri, kapasitelerinin % 3’ünü çocukların ücretsiz yararlanmasına ayırmak zorundadır.³ Ekonomik durumu ne olursa olsun şehit ve gazi çocukları, Bakanlığa bağlı kurumlarda koruma altındaki çocuklar, cezaevlerinde anneleriyle birlikte kalan çocuklar, ekonomik gücü yetersiz ailelerin çocukları ve ekonomik güçlükler içinde bulunan öksüz veya yetim çocuklar, tek ebeveyni ile yaşayan çocuklar, engelli ebeveyni olan çocuklar, kadın sığınma evinde kalan ya da ayrılan kadınların çocukları kreşlerden ücretsiz yararlanabilmektedir (Şentürk, 2016:114).

4. DEĞERLENDİRME VE SONUÇ

Genel anlamda Aile Yardımı, sigortalının bakmakla yükümlü olduğu çocuklara destek sağlamayı veya onların ihtiyaçlarını karşılamada yardım etmeyi amaçlamaktadır. Bu kapsamda, çocukların temel ihtiyaçlarının karşılanması için yiyecek, giyecek, barınma gibi aynı yardımlar sağlanabileceği gibi, aynı yardımlar, dönemsel nakit ödemelerle veya her ikisinin bir kombinasyonu ile değiştirilebilmektedir. Bu tür yardımlar ikamete bağlı olarak sunulabileceği gibi, çalışma veya prim ödeme süresiyle ilgili şartların yerine getirilmesi durumunda da verilebilir (Günder, 2019:18-19).

Türkiye’de 1990-2018 yılları aralığında TÜİK verileri incelendiğinde; 1990 Yılında boşanma sayısı 25.712 iken, 2018 Yılında 128.411’e çıkmış olduğu görülmektedir. Türkiye’de boşanma sayısında önemli bir artış vardır. Bununla birlikte, tek çocuklu aileler çoğalmakta, geniş aile yapısından çekirdek aileye dönüş yaşanmakta ve bu yaşanan demografik değişimler Sosyal Güvenlik harcamalarının da kapsamını değiştirmektedir (Karabayır, 2019:28-29).

Özellikle, Avrupa Birliği Ülkeleri’nde doğurganlığın gerilemesi ile çocuk sahibi olmayan aileler artmakta ve bunun yanında çocuğun tek başına bakımını üstlenen yetişkin sayısı da artmaktadır. Bu nedenle, yalnız yaşayan anne sayısı büyük oranda artmakta ve tek çocuklu ailelerde 10 aileden 9’unda ailenin sorumluluğu kadına yüklenmiş durumdadır. Avrupa Birliği’nde çocuk sahibi ailelerin % 85’ inde sorumluluğu anne almış durumdadır. Dolayısıyla, Sosyal Güvenlik Sistemleri, bir toplumda yaşayan tüm aileleri kapsamak yerine yüksek risk içeren; engelli, yaşlı, yoksul ve tek ebeveynli aileler gibi özel birimlere yönelme konusunda stratejiler geliştirmektedir. Avrupa Birliği’nde, çocukların aileye getirdiği ek masrafların karşılanabilmesi düşüncesiyle ebeveynlerin desteklenmesi ve koruma altına alınarak onlara gelir sağlayıcı istihdam politikaları üretilmesi hedefleri ortaya çıkmıştır (Karabayır, 2019:28-29).

Ailenin duygusal ihtiyaçlarına ve psikososyal sorunlarının çözümüne yönelik aile danışma ve rehberlik hizmetleri geliştirilmeli, aileye sosyal hizmet müdahalesi ile ailenin refahının devamı sadece maddi açıdan değil her yönden desteklenmelidir (Yolcuoğlu, 2009:53).

Aile yardım politikaları konusunda yapılacak bir eleştiri yardımların tüm ailelere hitap edememesi konusunda olmaktadır. Ayrıca, Sosyal Yardımlaşma ve Dayanışma Vakıflarınca sağlanan ve günümüz koşullarında önem taşıyan yardımların, gerçek ihtiyacı olan bireylere ne ölçüde ne miktarda ve hangi zamanda ulaştığı konusunda tereddütler bulunmaktadır (Karabayır, 2019:64; Atatanır, 2011:155).

Unutulmaması gereken diğer bir konu ise geri dönecek ailesi olmayan ya da sokak tecrübesi edinmiş ve ailesiyle tekrar uyumlu bir bağ kuramayacak kadar yıpranmış çocuklar için temel çözümler, aile dışında çocuk bakım merkezlerinde aranabilir iken; aileleriyle ilişkilerini sürdüren ve sokakta çalışan çocuklar için aile desteğine, dolayısıyla kurumsallaşmış aile destek sistemlerine ihtiyaç duyulmaktadır. Kuşkusuz bu öneri bir sosyal politika araçları bağlamında anlamlı olacaktır (Altıntaş, 2003: 236 Akt., Alptekin, 2011:47).

Bir eleştiri yapmak gerekirse; eşlerin boşanması durumunda özellikle çocukların bakımını üstlenen anne ya da babanın çocuk miktarına göre desteklenmesi, çocukların ve ebeveynin zor durumda kalmaması için önem

³ Bkz.: Özel Kreş ve Gündüz Bakımevleri ile Özel Çocuk Kulüplerinin Kuruluş ve İşleyiş Esasları Hakkında Yönetmelik, R.G.:29342 , Yıl: 2015, Md.50.

taşımaktadır. Eşlerin boşanması durumunda çocukların eski yaşam standartlarını kavuşabilmesi gerekir ki bu durum hem boşanan eşlerin hem de çocukların psikolojik sağlığı için önemlidir. Dolayısıyla, özellikle, çocuk bakımını üstlenen ebeveyne ilişkin gelir ve gider analizi yapılarak ailenin eski yaşam standartlarının hem ebeveyne hem de çocuklara sağlanabilmesi gerekir. Ayrıca, çocukların bakımını üstlenmemiş olan ve nafaka yükümlülüğü olan ebeveynin, yükümlülüğünü yerine getirebilmesi için de desteğe ihtiyacı olması durumunda devlet eliyle desteklenmesinin faydalı olacağı kanaatindeyiz.

Dünya’da özellikle gelişmiş ülkeler dâhil olmak üzere pek çok ülkede gelir testi yapılmakta ve gelir durumuna göre aile yardımları yapılmaktadır. Gelir testi Türkiye’de de yapılmaktadır. Ancak, Türkiye’de bize göre sorun aile yardımlarının iyileştirilmesi gerekliliğidir. Belki bundan daha da önemlisi veya daha öncelikli sorun: Yardımların farklı kurumlar, farklı kanunlar ve farklı yardım konu başlıkları altında yapılıyor olmasıdır. Dolayısıyla en önemli konu, ailelerin tek bir koruma sistemine indirgenmesi ve parçalanmış ailelerde ebeveynlerin gelir durumlarının da analizi unutulmaksızın, tüm ailelere insanca yaşayabilecekleri koşulların bir an önce sağlanması konusudur.

Ailenin mutluluğu ve huzuru toplumun mutluluğu ve huzurunu sağlar. Bu nedenle, aile korunması gereken önemli sosyal bir kurumdur. Aile, bireylere yaşamdan zevk almaları, toplumsal fonksiyonlarını yerine getirmeleri uygun ortamı yaratan ve toplumun en küçük fakat en temel birimi olduğu için toplumun sağlıklı gelişmesi ve toplumsal barışın oluşması açısından çocukların aile içinde yetişmesi büyük önem taşımaktadır (ASPB, 2014:43). Bireylerin bahsi geçen fonksiyonları yerine getirilmesi için ailenin her açıdan olduğu gibi maddi açıdan da yeterli seviyede destek görmesi toplum sağlığı ve mutluluğu açısından önem taşımaktadır.

Bu bağlamda, ilk planda çekirdek ailenin korunması için veya bazen de dağılmış ailelerin ayakta kalabilmeleri ve sosyal açıdan güvencede olabilmeleri için, hem maddi hem de sosyal hizmet destekleri birleştirilerek tek elden yönetilmesi gerekmektedir. Bu amaçla “**Aile Sosyal Koruma Kanunu**” çıkartılmalıdır. Ayrıca, Aile ve Sosyal Politikalar Bakanlığı’na bağlı olarak “**Aile Sosyal Koruma Kurumu**” oluşturularak, ailelerin eğitim, sağlık, gelir test uygulaması, maddi yardım, hizmet desteği, çocuk bakım hizmetleri ve aile danışmanlık hizmetleri tek kurumda birleştirilerek daha düzenli ve vatandaşların daha rahat erişebileceği bir yardım mekanizmasının tesis edilmesinin, sosyal adalet ve sosyal barış için gerekli olduğu kanaatindeyiz.

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AB Ülkelerinde Kentleşme, Dış Ticaret ve Fiziksel Sermaye Yatırımlarının Ekonomik Büyümeye Etkisi

Dr. Öğr. Üyesi Tufan Sarıtaş¹

¹Karamanoğlu Mehmetbey Üniversitesi / İ.İ.B.F., İktisat Bölümü, tufansaritas@kmu.edu.tr, ORCID:0000-0003-1728-2377

Özet: 18. yüzyılda Sanayi Devrimi'yle birlikte kırsaldan kente doğru bir göç hareketi başlamış, sanayileşmenin yayılmasıyla dünyanın farklı birçok coğrafyasında üretim ve dış ticarete bağlı olarak gelişen yeni iş imkanları, kentleşmeyi tetiklemiştir. Kitlesel üretim, dış ticareti ve dolayısıyla servet birikimini yüksek seviyelere çekmiş, bu yüksek getiriden pay sahibi olabilmek adına birçok girişimci, fiziksel sermaye yatırımları yapmış ve ülke ekonomileri yüksek büyüme trendleri yakalamıştır. Bu noktadan hareketle bu çalışmada 1996-2020 periyodu için AB ülkeleri ele alınarak; kentleşme, dış ticaret, fiziksel sermaye yatırımları ve ekonomik büyüme arasındaki olası ilişki araştırılmıştır. Çalışmada kentleşme, kentsel nüfus artış oranıyla (%); dış ticaret, 2010 fiyatlarıyla dolar bazında mal ve hizmet ihracatıyla; fiziksel sermaye yatırımları, 2010 fiyatlarıyla dolar bazında brüt sabit sermaye oluşumuyla ve büyüme ise, 2010 fiyatlarıyla dolar bazında GSYİH ile temsil edilmiştir. Ekonomik büyümenin bağımlı; kentleşme, dış ticaret ve fiziksel sermaye yatırımlarının bağımsız değişken olduğu bir model kurulmuştur. Elde edilen ampirik bulgulara; kentleşme, dış ticaret ve fiziksel sermaye yatırımlarının, ekonomik büyümeyi pozitif yönlü olarak etkilediği saptanmıştır.

Anahtar Kelimeler: Kentleşme, Dış Ticaret, Fiziksel Sermaye Yatırımı, Ekonomik Büyüme, Avrupa Birliği (AB).

The Effect of Urbanization, Foreign Trade and Physical Capital Investments on Economic Growth in EU Countries

Abstract: With the Industrial Revolution in the 18th century, a migration movement from rural to urban began, and with the spread of industrialization, new job opportunities developed in many different geographies of the world, depending on production and foreign trade, triggered urbanization. Mass production has brought foreign trade and thus wealth accumulation to high levels, many entrepreneurs have made physical capital investments in order to have a share of this high return, and the national economies have caught high growth trends. From this point of view, in this study, by considering the EU countries for the period 1996-2020; The possible relationship between urbanization, foreign trade, physical capital investments and economic growth has been investigated. Urbanization in the study, with the urban population growth rate (%); foreign trade, with exports of goods and services in dollar terms at 2010 prices; physical capital investments are represented by gross fixed capital formation in dollars at 2010 prices and growth is represented by GDP in dollars at 2010 prices. A model was created in which urbanization, foreign trade, physical capital investments are independent variables and economic growth is the dependent variable. In the empirical findings obtained; It has been determined that urbanization, foreign trade and physical capital investments have a positive effect on economic growth.

Key Words: Urbanization, Foreign Trade, Physical Capital Investment, Economic Growth, European Union (EU).

1. GİRİŞ

Dünya genelinde 1980'lerden itibaren artan oranda bir kentleşme sürecinin yaşandığını söylemek mümkündür. Bir örnek vermek gerekirse, dünya genelinde 1980-2010 periyodunda kent nüfusu %39'dan %52'ye yükselmiştir. Bu eğilimin gelişmekte olan ülkelerde, gelişmiş ülkelere göre daha hızlı bir seyir izlediği görülmektedir. Kentleşmenin, genel olarak ekonomik büyüme üzerinde olumlu bir etkiye sahip olduğu açıktır. Özellikle uzun vadede, kentleşmenin artmasıyla birlikte kırsal nüfusun tarım dışı sektörlerle kayması ve kentlere akın etmesiyle ekonomik büyüme ve kalkınma için önemli bir rol oynamaktadır. Ancak kentleşme ile ekonomik büyüme arasındaki bu yakın ilişki, daha çok hem ekonomik büyümenin hem de kentleşmenin, tarih içerisinde benzer bir eğilim göstermesinden kaynaklanmaktadır. Orta ve uzun vadede kentleşmenin, ekonomik büyüme hızı üzerindeki etkisinin düşük bir seyir izlemesi bunu kanıtlar niteliktedir. Diğer yandan kentleşmenin, ekonomik büyümeye olan etkisinin dolaylı bir şekilde gerçekleştiğini söylemek de mümkündür. Örneğin; kent alanlarının genişlemesi, kentsel yoğunlaşma ve yığılma ekonomileri, ekonomik büyüme ve canlanmaya katkıda bulunabilir. Ama bu etkinin, son zamanlarda gerçekleştirilen ampirik çalışmalarda gözlemlendiği üzere, daha çok kentleşmenin, büyümeyi pozitif yönlü olarak etkileme potansiyeli, kır ve kent arasındaki hareketliliğin önündeki engellerin kaldırılması, destekleyici politikalar, yeni pazarlar ve altyapı yatırımlarına bağlı olarak gerçekleştiğini göstermektedir (Chen vd., 2014).

Kentsel yığılmaların ekonomik açıdan birtakım faydalar sağlayabilmesi, her şeyden önce yerel ve ulusal hükümetler tarafından yapılacak olası yatırımlara bağlıdır. Yine buna ek olarak, işçilerin üretken olan bölgelere hareketliliği de önem taşır. Daha açık bir şekilde ifade etmek gerekirse; aglomerasyon literatüründe, arazi ve konut piyasalarının düzenli bir biçimde işlediği, yerel yetkililerin piyasa başarısızlıklarına duyarlı olduğu, böylece insanların ve firmaların kolayca yer değiştirebileceği, yani üretim faktörleri mobilizasyonunun yüksek olduğu ve bunları barındırmak için uygun arazi ve altyapının sağlanacağı sıklıkla ifade edilmiştir. Dolayısıyla kentsel yığılmalar, düzgün politikalar eşliğinde ekonomik faydalar sağlayabilir. Bu bağlamda kentsel nüfustaki artışın, sadece kırsal kesimde yaşayan insanların nüfusunda bir düşüş anlamına gelmediği de açıktır. Örneğin; kırsal nüfusun bir sorun teşkil ettiği yerlerde, kentleşme, kırsal kesimde bu sorun için bazı çözümler üretebilir. Kentleşme, kırsal kesim ile kent arasında bir bağlantı kurarak, kırsaldaki üreticiler ile kentteki pazarlar arasındaki mesafeyi kısaltabilir, mevcut ekonomik imkanları artırabilir (Dorosh ve Thurlow, 2012; Turok ve McGranahan, 2013).

Kentsel yığınlar, yeni iş imkanlarının bulunduğu yerlerde kümelenmekle birlikte, yeni iş imkanları ile üretim, dış ticaret ve sabit sermaye yatırımları arasındaki ilişki düşünüldüğünde, dolaylı da olsa kentleşme ile ekonomik büyüme, dış ticaret ve sabit sermaye yatırımları arasında da bir ilişki bulunduğunu söylemek mümkündür. Tarih boyunca kitlesel üretim, dış ticareti ve dolayısıyla servet birikimini yüksek seviyelere çekmiş, bu yüksek getiriden pay sahibi olabilmek adına birçok girişimci, fiziksel sermaye yatırımları yapmış ve ülke ekonomileri yüksek büyüme trendleri yakalamıştır. Yüksek karlar, girişimcilerin daha fazla yatırım yapmalarını teşvik etmiş, yani yatırımlar, yeni iş imkanları ortaya çıkarmış ve böylelikle üretim merkezleri haline gelen kentlerde nüfus giderek artmaya başlamıştır. Daha açık bir ifadeyle belirtmek gerekirse; kentleşme, üretim, ekonomik büyüme, dış ticaret ve fiziksel yatırımlar arasındaki ilişki, bir döngü halinde birbirini izleyen süreçler olarak düşünülebilir. Bu değişkenler arasındaki olası güçlü ilişkiden hareket edilerek bu çalışmada, ampirik bir analizle ilgili ilişki, ekonometrik bir model çerçevesinde incelenmiştir.

Kentleşmenin, ekonomik büyümeye etkisine dair ampirik literatürden birkaç örnek vermek gerekirse; Bai vd. (2012), Çin'in farklı şehir ve eyaletleri üzerine farklı periyodları ele alarak yaptıkları çalışmalarında, kentleşmenin, ekonomik büyümeyi artırdığını saptamışlardır. Buna ek olarak araştırma bulgularında, mevcut ekonomik büyüme modeli altında, Çin'in ekonomik büyümeden ödün vermeden kentsel genişlemeyi kontrol etmesinin zor olabileceğini ve Çin'in gıda güvenliği için tarım arazilerinin kaybını durdurma politikasına, teşvik politikası tarafından meydan okunabileceğine işaret ediyor. Chen vd. (2014), 226 ülkeyi 1980-2011 periyodu için ele aldıkları çalışmada, kentleşme ile ekonomik büyüme arasında panel veri analiz yöntemiyle istatistiksel olarak anlamlı bir bulguya ulaşamamışlardır. Nyuguen ve Nyuguen (2018) tarafından gerçekleştirilen çalışmada 1993-2014 periyodu ele alınarak ASEAN ülkelerinde kentleşme ile ekonomik büyüme arasındaki ilişki sorgulanmıştır. Elde edilen ampirik bulgulara; kentleşme ve ekonomik büyüme arasında en azından nedensel bir ilişkinin olduğu ve kentleşmenin, ekonomik büyümeyi pozitif yönlü olarak etkilediği gözlemlenmiştir. Ancak, kentleşme ve ekonomik büyüme arasındaki ilişki doğrusal değildir. Kentleşme, sonrasında ekonomik büyümeyi engelleyebilecek bir eşiğe ulaşır. Bu tahmini eşik ise, statik model için %69,99 ve dinamik model için %67,94'tür. Bakırtaş ve Akpolat (2018) yaptıkları çalışmada Yeni Gelişen Piyasa Ülkelerinde (Kolombiya, Hindistan, Endonezya, Kenya, Malezya ve Meksika) 1971-2014 dönemi için enerji tüketimi, kentleşme ve ekonomik büyüme arasındaki ilişkiyi araştırmışlardır. Elde ettikleri bulgulara; iki değişkenli analize göre ekonomik büyümeden, enerji tüketimine; kentleşmeden, enerji tüketimi ve ekonomik büyümeye doğru panel Granger nedensellik saptanmıştır. Üç değişkenli analize göre ise, enerji tüketimi ve kentleşmeden, ekonomik büyümeye; ekonomik büyüme ve kentleşmeden enerji tüketimine; enerji tüketimi ve ekonomik büyümeden de kentleşmeye doğru panel Granger nedenselliği bulunmaktadır.

Literatürde dış ticaretin, ekonomik büyümeye etkisi üzerine birçok ampirik çalışma dikkati çekmektedir. Bu bağlamda; Tyler (1981) yaptığı çalışmada, 1960-1977 dönemi için 55 orta gelirli gelişmekte olan ülkeyi ele alarak ihracatın, büyüme üzerindeki etkisini sorgulamıştır. Elde ettiği bulgulara; ihracatın, büyümeyi pozitif yönlü olarak artırdığını gözlemlemiştir. Balassa (1985) tarafından ele alınan çalışmada 43 gelişmekte olan ülkede 1973-1978 periyodunda ihracatın, büyüme üzerinde pozitif bir etkide bulunduğu tespit edilmiştir. Vohra (2001) tarafından yapılan çalışmada; Hindistan, Pakistan, Filipinler, Malezya ve Tayland'da, 1973-1993 periyodu için ihracat – büyüme ilişkisi zaman serisi analiziyle incelenmiştir. Elde edilen bulgulara ihracatın, ekonomik büyüme üzerinde pozitif yönlü anlamlı bir ilişki bıraktığı gözlemlenmiştir. Yine fiziksel sermaye yatırımı ve dış ticaretin ekonomik büyüme üzerindeki etkisini 1980-1990 dönemi için Çin itibarıyla inceleyen Yu (1980), sabit sermaye yatırımı ve mal ihracatının, ekonomik büyümeyi pozitif yönlü olarak etkilediğini tespit etmiştir.

2. VERİ VE YÖNTEM

Bu çalışmada 1996-2020 periyodu yıllık verilerle ele alınarak 26 Avrupa Birliği ülkesinde kentleşme, dış ticaret ve fiziksel sermaye yatırımlarının, ekonomik büyüme üzerindeki etkisi, panel veri analiziyle araştırılmıştır. Ele alınan AB ülkeleri; Almanya, Avusturya, Belçika, Bulgaristan, Çek Cumhuriyeti, Danimarka, Estonya, Finlandiya, Fransa, Kıbrıs, Hırvatistan, Hollanda, İrlanda, İspanya, İsveç, İtalya, Letonya, Litvanya, Lüksemburg, Macaristan, Polonya, Portekiz, Romanya, Slovakya, Slovenya ve Yunanistan'dır. Malta, veri eksikliği nedeniyle örnekleme dahil edilmemiştir. Çalışmada kullanılan değişkenlerin isimleri, açılımları ve elde edildikleri kaynaklar aşağıdaki tabloda gösterilmektedir.

Tablo 1: Çalışmada Kullanılan Değişkenler

| Değişken | Açılımı | Kaynak |
|----------|--|---------------|
| URB | Kentsel Nüfus Artış Oranı (%) | Dünya Bankası |
| EXP | Mal ve Hizmet İhracatı (2010 Fiyatlarıyla Dolar Bazında) | Dünya Bankası |
| GFC | Brüt Sabit Sermaye Oluşumu (2010 Fiyatlarıyla Dolar Bazında) | Dünya Bankası |
| GDP | GSYİH (2010 Fiyatlarıyla Dolar Bazında) | Dünya Bankası |

URB serisi hariç, analizde kullanılan diğer serilerin tamamına logaritmik transformasyon uygulanmıştır. Kentleşme değişkeni (URB), kentsel nüfus artışı oranıyla (%); dış ticaret (EXP), 2010 fiyatlarıyla dolar bazında mal ve hizmet ihracatıyla; fiziksel sermaye yatırımları (GFC), 2010 fiyatlarıyla dolar bazında brüt sabit sermaye oluşumuyla ve ekonomik büyüme (GDP) ise, 2010 fiyatlarıyla dolar bazında GSYİH ile temsil edilmiştir. Değişkenlere ilişkin özet istatistikler şu şekildedir:

Tablo 2: Özet İstatistiksel Bilgiler

| Değişken | Gözlem | Ortalama | Standart Sapma | Min. | Maks. |
|----------|--------|----------|----------------|---------|--------|
| GDP | 624 | 0,0221 | 0,0379 | -0,1606 | 0,2246 |
| URB | 624 | 0,0124 | 0,0123 | -2,8929 | 3,8195 |
| EXP | 624 | 0,0487 | 0,0766 | -0,2871 | 0,3311 |
| GFC | 624 | 0,0297 | 0,1074 | -0,4927 | 0,9182 |

Çalışmada 26 AB ülkesini 1996-2020 periyodu için ele alan bir veri seti kullanıldığından, yöntem olarak panel veri analizi tercih edilmiştir. Panel veri analizi ile model analiz edilmeden önce serilerdeki olası birim kök probleminin tespiti ve çözülmesi için Pesaran CIPS birim kök testi kullanılmıştır (Pesaran, 2007). Bilindiği gibi bu test, yatay kesit bağımlılığı durumunda bile tutarlı çalışabilmektedir. Birim kök sorunu çözüldükten sonra uygun panel veri modelini tercih aşamasına geçilmiştir. Bunun için öncelikle klasik model ile birim/zaman etkili modeller arasında tercihte bulunabilmek amacıyla F testine başvurulmuştur. Birim etkili modelin kullanılabilmesi için F testine ait istatistiksel değerlerin birim etki için %5 seviyesinde istatistiksel olarak anlamlı olması gerekir. Zaman etki için de aynı koşul geçerlidir. Her iki etkinin eş-anlı olarak bulunması durumunda, iki yönlü model; her iki etkinin eş-anlı olarak bulunmaması durumunda ise klasik model tercih edilir (Yerdelen Tatoğlu, 2018: 168-171). Modellerdeki sabit ve rassal etkilerin tespitinde ise Hausman testi kullanılmıştır (Hausman, 1978). Hausman testine ilişkin istatistiksel değer, model için %5 seviyesinde istatistiksel olarak anlamlı olması durumunda sabit etkiler, buna karşın %5 seviyesinde istatistiksel olarak anlamsız olması durumunda ise, rassal etkiler tercih edilir.

Bir sonraki bölümdeki analiz sonuçları kısmında görüleceği üzere çalışmada iki yönlü sabit etkiler modeli geçerli olduğu ve kullanılan veri setinde $N > T$ durumu bulunduğundan, analiz yöntemi olarak grup içi tahmin yöntemi tercih edilmiştir. Ayrıca analizde sabit etkili model geçerli olduğundan, modeldeki heteroskedasite sorununun tespiti için Değiştirilmiş Wald testi kullanılmıştır. Bu teste ait olasılık değerinin %5'te anlamlı olması durumunda heteroskedasite sorunu bulunduğu; buna karşın %5'te anlamsız olması durumunda ise heteroskedasite sorunu bulunmadığı anlaşılar (Greene, 2000). Otokorelasyon sorununun tespitinde ise, Bharavaga, Franzini, Narendranathan'ın Durbin-Watson (Bharavaga vd., 1982) ve Baltagi-Wu (Baltagi ve Wu, 1999) testleri

kullanılmıştır. İlgili testlere ait değerlerin 2’den büyük olması durumunda modelde otokorelasyon sorunu bulunmadığına hükmedilirken, 2’den küçük değerler alması durumunda ise otokorelasyon sorunu bulunduğu varsayılır. Modellerde sabit etkiler geçerli olduğundan ilgili problemlerin çözümünde Driscoll-Kraay (Driscoll ve Kraay, 1998) tahmincisi kullanılmış ve düzeltilmiş bulgular, “düzeltilmiş model” sütununda raporlanmıştır. Çalışmada kullanılan ekonometrik model şu şekildedir:

$$GDP_{it} = \beta_0 + \beta_1 URB + \beta_2 EXP + \beta_3 GFC + \epsilon_{it} \quad (1)$$

Ekonometrik modelde, 2010 fiyatlarıyla dolar bazında GSYİH (GDP), büyümeyi temsil etmektedir ve bağımlı değişkendir. Kentleşme değişkeni (URB), kentsel nüfus artışı oranını (%); dış ticaret değişkeni (EXP), 2010 fiyatlarıyla dolar bazında mal ve hizmet ihracatını ve fiziksel sermaye yatırımları değişkeni (GFC) ise, 2010 fiyatlarıyla dolar bazında brüt sabit sermaye oluşumunu temsil etmektedir ve tümü de bağımsız değişkenlerdir. Analiz sonucunda; kentleşme, ihracat ve fiziksel sermaye yatırımı değişkenlerinin, ekonomik büyümeyi pozitif yönlü olarak etkilemesi beklenmektedir.

3. ANALİZ SONUÇLARI

Çalışmada ilk olarak serilerdeki birim kök problemi tespit edilmeye çalışılmıştır. Bunun için uygulanan Pesaran CIPS birim kök testi bulguları aşağıda gösterilmektedir. Tablodan anlaşıldığı üzere tüm seriler I(0)’da durağan değildir ve birinci farkları alındığında I(1)’de durağan hale gelmektedir.

Tablo 3: Pesaran CIPS Birim Kök Testi Sonuçları

| Değişken | Model | Test İst. | Kritik Eşikler | | |
|----------|---------------|-----------|----------------|-------|-------|
| | | | %10 | %5 | %1 |
| GDP | Sabit | -1,834 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -2,372 | -2,58 | -2,66 | -2,81 |
| ΔGDP | Sabit | -3,033 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -3,090 | -2,58 | -2,66 | -2,81 |
| URB | Sabit | -1,712 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -1,860 | -2,58 | -2,66 | -2,81 |
| ΔURB | Sabit | -3,369 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -3,488 | -2,58 | -2,66 | -2,81 |
| EXP | Sabit | -2,074 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -2,287 | -2,58 | -2,66 | -2,81 |
| ΔEXP | Sabit | -3,257 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -3,294 | -2,58 | -2,66 | -2,81 |
| GFC | Sabit | -1,674 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -2,607 | -2,58 | -2,66 | -2,81 |
| ΔGFC | Sabit | -3,849 | -2,07 | -2,15 | -2,30 |
| | Sabit Trendli | -3,883 | -2,58 | -2,66 | -2,81 |

Birim kök probleminin çözümünden sonra ekonometrik model kurulmuş ve F testi yardımıyla uygun panel veri modeli seçilmiştir. Model için birim etkiye ait F testi sonucunda katsayı 1,80 ve prob. değeri ise 0,0102’dir. Dolayısıyla F testine ait olasılık değeri %5 anlamlılık seviyesi içinde anlamlı olduğundan, modelde, birim etkinin bulunduğu anlaşılmaktadır. Ayrıca model için zaman etkiye ait F testi sonucunda da katsayı değeri 5,28 ve prob. değeri ise 0,000’dır. Dolayısıyla F testine ait olasılık değeri %5 anlamlılık seviyesi içinde (%1’de) anlamlı olduğundan, modelde, zaman etkinin de bulunduğu anlaşılmaktadır. Hem birim hem de zaman etkiler geçerli olduğundan, kurulan modelde iki yönlü panel veri modellerinin kullanılabilir olduğu anlaşılmaktadır. Aşağıdaki tabloda görüldüğü üzere modelde sabit etkiler söz konusu olduğundan iki yönlü panel veri modellerinden biri olan ve sabit etkilerin bulunması durumunda kullanılması önerilen grup içi tahmin yöntemi ile model tahminlenmiştir. Ayrıca bu tahmin yönteminin tercih edilmesinin bir diğer nedeni de kullanılan veri setinde N>T durumunda kullanılmasının tavsiye edilmesidir.

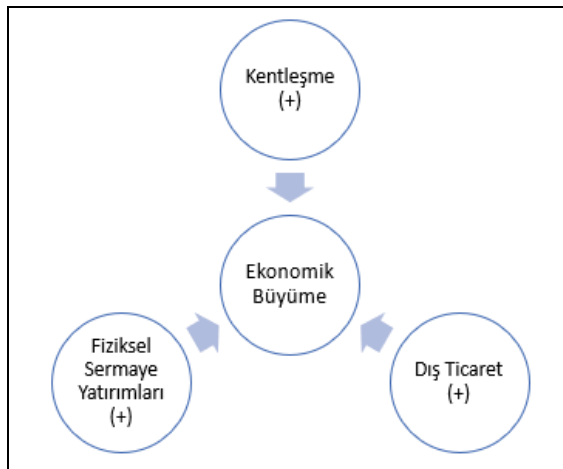
Tablo 4: Modele Ait Panel Veri Tahmin Sonuçları (Bağımlı Değişken: GDP)

| | Düzeltilmemiş Model İçi Tahmin) | (Grup | Düzeltilmiş Model (Driscoll-Kraay) |
|-------------------------------|------------------------------------|-------|---------------------------------------|
| URB | 0,008 (0,005)* | | 0,009 (0,010)* |
| EXP | 0,190 (0,000)* | | 0,263 (0,000)* |
| GFC | 0,096 (0,000)* | | 0,128 (0,014)* |
| Ülke Sayısı | 26 | | 26 |
| R ² | - | | 0,60 |
| Hausman Testi İst. (Prob.) | 8,92 (0,030)* | | - |
| Model | Sabit Etkiler | | - |
| Değiştirilmiş Wald Testi | 2585,91 (0,000)* | | - |
| Durbin-Watson Test İs. | 1,523 | | - |
| Baltagi-Wu Testi İst. | 1,883 | | - |

*Not: Parantez içindeki değerler olasılık, parantez dışındaki değerler ise katsayı değerleridir.

Yukarıdaki tabloda modele ilişkin tahmin sonuçları gösterilmektedir. GDP ile temsil edilen büyüme serisinin bağımlı olduğu ve “düzeltilmemiş model” sütunu altında bulguları verilen model, grup içi tahmin yöntemi ile tahmin edilmiştir. Elde edilen bulgulara; URB ile temsil edilen kentleşme değişkeninin 0,008 katsayısıyla %5 anlamlılık seviyesinde; EXP ile temsil edilen dış ticaret değişkeninin 0,190 katsayısıyla %1 anlamlılık seviyesinde ve GFC ile temsil edilen fiziksel sermaye yatırımları değişkeninin ise 0,096 katsayısıyla %1 anlamlılık seviyesinde pozitif yönlü olarak GDP ile temsil edilen büyüme serisini etkiledikleri anlaşılmaktadır. Bir diğer deyişle; kentleşme, dış ticaret ve fiziksel sermaye yatırımları arttıkça, ekonomik büyümenin arttığı gözlemlenmektedir.

Şekil 1: Panel Tahmin Sonuçları



Diğer yandan değiştirilmiş Wald testine ait olasılık değerinin %5 anlamlılık seviyesi (%1) içinde olması, modelde heteroskedasite problemi bulunduğunu göstermektedir. Ayrıca Durbin-Watson ve Baltagi-Wu testlerinin 2’den küçük birer değer alması, modelde, otokorelasyon problemi olduğuna işaret etmektedir. Modeldeki ilgili problemlerin çözümü için Driscoll-Kraay tahmincisi kullanılmış ve bulgular “düzeltilmiş model” sütununda

raporlanmıştır. Elde edilen bulgulara; değişkenlere ait katsayı ve olasılık değerlerinde bir takım küçük değişiklikler yaşanmakla birlikte, değişkenler arasındaki ilişkinin yönünün değişmediği anlaşılmaktadır. Yani düzeltilmiş modele ait bulgulara da kentleşme, dış ticaret ve fiziksel sermaye yatırımları arttıkça, ekonomik büyümenin arttığı ifade edilmektedir.

4. SONUÇ

Bu çalışmada 1996-2020 periyodu yıllık verilerle ele alınarak 26 Avrupa Birliği ülkesinde kentleşme, dış ticaret ve fiziksel sermaye yatırımlarının, ekonomik büyüme üzerindeki etkisi, panel veri analiziyle araştırılmıştır. Ele alınan AB ülkeleri; Almanya, Avusturya, Belçika, Bulgaristan, Çek Cumhuriyeti, Danimarka, Estonya, Finlandiya, Fransa, Kıbrıs, Hırvatistan, Hollanda, İrlanda, İspanya, İsveç, İtalya, Letonya, Litvanya, Lüksemburg, Macaristan, Polonya, Portekiz, Romanya, Slovakya, Slovenya ve Yunanistan'dır. Malta, veri eksikliği nedeniyle örnekleme dahil edilmemiştir. URB serisi hariç, analizde kullanılan diğer serilerin tamamına logaritmik transformasyon uygulanmıştır. Kentleşme değişkeni (URB), kentsel nüfus artışı oranıyla (%); dış ticaret (EXP) değişkeni, 2010 fiyatlarıyla dolar bazında mal ve hizmet ihracatıyla; fiziksel sermaye yatırımları (GFC) değişkeni, 2010 fiyatlarıyla dolar bazında brüt sabit sermaye oluşumuyla ve ekonomik büyüme (GDP) değişkeni ise, 2010 fiyatlarıyla dolar bazında GSYİH ile temsil edilmiştir. Kurulan modelde ekonomik büyüme (GDP) değişkeni bağımlı; diğerleri (URB, EXP ve GFC) ise bağımsız değişkenlerdir.

Elde edilen bulgulara; URB ile temsil edilen kentleşme değişkeninin 0,008 katsayısıyla %5 anlamlılık seviyesinde; EXP ile temsil edilen dış ticaret değişkeninin 0,190 katsayısıyla %1 anlamlılık seviyesinde ve GFC ile temsil edilen fiziksel sermaye yatırımlarının ise 0,096 katsayısıyla %5 anlamlılık seviyesinde pozitif yönlü olarak GDP ile temsil edilen büyüme serisini etkiledikleri anlaşılmaktadır. Bir diğer deyişle; kentleşme, dış ticaret ve fiziksel sermaye yatırımları arttıkça, ekonomik büyümenin arttığı gözlemlenmektedir. Diğer yandan değiştirilmiş Wald testine ait olasılık değerinin %5 anlamlılık seviyesi (%1) içinde olması, modelde heteroskedasite problemi bulunduğunu göstermektedir. Ayrıca Durbin-Watson ve Baltagi-Wu testlerinin 2'den küçük birer değer alması da modelde, otokorelasyon problemi olduğuna işaret etmektedir. Modeldeki ilgili problemlerin çözümü için Driscoll-Kraay tahmincisi kullanılmış ve bulgular "düzeltilmiş model" sütununda raporlanmıştır. Elde edilen bulgulara; değişkenlere ait katsayılar da küçük değişiklikler yaşanmakla birlikte değişkenler arasındaki ilişkinin yönünün değişmediği anlaşılmaktadır. Yani düzeltilmiş modele ait bulgulara da kentleşme, dış ticaret ve fiziksel sermaye yatırımları arttıkça, ekonomik büyümenin arttığı ifade edilmektedir.

Avrupa Birliği ülkelerinde kentleşme, dış ticaret ve fiziksel sermaye yatırımlarındaki artışın, ekonomik büyümeyi olumlu yönde etkilediği anlaşılmaktadır. Fiziksel sermaye yatırımları, yeni üretim tesislerinin kurulmasını, dolayısıyla de yeni istihdam olanaklarının ortaya çıkmasını sağlayabilir. Bu da kentleşmenin artışı üzerinde doğrudan pozitif bir etki bırakabilir. Benzer şekilde dış ticaret de üretimin, dış ülkelere satılmasını sağlayarak, üretimin devamlılığı üzerinde olumlu bir etki oluşturabilir. Tüm bu ekonomik faaliyetler sonucunda da ekonomik büyüme üzerinde pozitif yönlü, olumlu bir etki ortaya çıkabilir. Dolayısıyla da çalışmada elde ettiğimiz bulgulardan hareketle Sanayi Devrimi ile birlikte ortaya çıkan kentleşme, dış ticaret, fiziksel sermaye ve ekonomik büyüme arasındaki güçlü ilişkinin 1996-2020 periyodu bağlamında Avrupa Birliği ülkeleri içerisinde hala devam ettiğini ifade edebiliriz. Bir diğer deyişle dünyanın en başarılı ekonomik bütünleşme örneği olan Avrupa Birliği'nin, ekonomik performans açısından gösterdiği olumlu trendde, bu değişkenler arasındaki olumlu ilişkinin payı olduğunu söyleyebiliriz. Ancak kentleşmenin temelindeki göç faaliyetlerinin; kırsal kesimdeki nüfusun azalarak tarımsal üretim üzerinde negatif bir etki bırakması, artan kent nüfusunun beraberinde çevre kirliliği gibi ciddi bir probleme neden olması, demografik yapının bozulması vb. gibi bir takım olumsuz faktörleri de beraberinde getirdiğini unutmamalıyız.

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Money Psychology - Modern Science With Ancient Roots

Ivan Luchian¹

Angela Filip²

¹ International Institute of Management IMI-NOVA, luchian_ivan@mail.ru, ORCID: <https://orcid.org/0000-0002-8683-7228>

² Moldova State University, filip77@mail.ru, ORCID: <https://orcid.org/0000-0003-2359-860X>

Abstract: Money psychology studies a person's attitude towards money and other people in relation to monetary relations, as well as the influence of monetary factors on human behavior, in particular decision-making. It is a relative new science, but it has a deep old roots, which we find in various ancient philosophical concepts, traditions and customs of different peoples in connection with the use of money, formation and maintenance of money relations. To determine the essence, forms and trends of money psychology development, the works of many authors have been studied, which have gained great popularity in recent decades, as well as some analytical studies in the Internet. Money psychology is a branch of financial psychology, being interconnected with the psychology of investment activities and financial services. This science is based barely on classical monetary basics, but at the same time it appeals to metaphysical foundations. Having one of the basic study of human behavior in money relations objectives, money psychology tends to develop and promote solutions for personal sensitivity and maintaining positive psychological status. Money psychology has different research areas, the main being universal laws of money, money etiquette, money numerology and recommendations for personal finances organization. Money laws have certain metaphysical concepts of of monetary system operation and money is identified with a specific form of energy. The money etiquette is a complex of recommendations for human behavior with money, as well as the maintenance of money relations. Money numerology tends to present certain numerical laws in organizing money relations. And prescriptions of money psychology on the organization of personal finances are intended to create man's prosperity. Ultimately, the basic purpose of money psychology is the formation and permanent education of a personality (consumer) corresponding to the informational age, which at the same time has financial foundations. In this context, research results in money psychology are applied in different economic areas, which allow understanding and management of economic behavior of consumers and other participants in economic relations. In this context, it has a great interest in cognitive economy. It has also found his place within the global industry of personal development.

Keywords: psychology, money, laws, behavior, etiquette

1. INTRODUCTION

Over the last two decades, the globalized world has entered the information age, which has led to formation of a new society and creation of a new type of knowledge-based economy. The foundation of their existence has definitely become a financial one. As a consequence, we are witnessing the important development of financial market's dimensions, which is largely linked to manifestation of so-called financial globalization. A large part of political, social and economic relations is evaluated in terms of financial mechanisms. As a measure of increasing personal success, the level of well-being in monetary terms is used. On the other hand, it has become obvious that the behavior of different actors of economic life is determined by their attitude towards money.

Under the influence of these factors, the creation of new personalities takes place, with specific features of thinking with financial accents.

In this context, the dependence of consumer's behavior of goods and services on the ability to obtain funds (including credit) and to use them for various purposes is becoming increasingly important. All this has led to the important of money psychology development, so that at the moment we can talk about the establishment of a new interdisciplinary science, which will be reflected in this article.

2. CONCEPTUAL APPROACHES TO MONEY PSYCHOLOGY

The money psychology is the study of people's behavior with money. (Cruze, 2021)

Money psychology is a branch of financial psychology that studies a person's attitude toward money and other people in relation to monetary relationships, as well as the influence of monetary factors on human behavior, especially decision-making. (*Psihologhiya... (a)*, n.d.)

Experimental studies have shown that a person's behavior in operating with money is quite predictable, although in some cases such predictions do not correspond to the provisions of classical economic theories.

For a long time, the theme of people's interaction with money was considered the field of cultural sciences. But recent research indicates that biological mechanisms of brain play an important role in this context. It has been shown that the functioning of brain is in many ways similar to processes in economic systems. Researchers believe that the money psychology as a science will help improve a person's life and ultimately make them happier.

One of the important results obtained in research related to the money psychology was the highlighting of a predictable psychological effects complex (*Psihologhiya... (b)*, n.d.):

- *The money illusion* is a term that describes the tendency of people to perceive the face value of money, rather than the real value of it, expressed in purchasing power.

In other words, most people pay more attention to the digital name of money, although quantitative ratios are important when buying goods. This misconception is caused by the lack of an independent value of trust money, the real value of which is its ability to exchange goods and services, as well as the ability to pay taxes. A significant proportion of people perceive it as a benefit to increase their salaries, prices of goods or services they sell or financial assets they own. However, they erroneously do not take into account the general process of inflation. The illusion of money is more common in companies where prices and wages have been stable for a long time. With prolonged inflation, population is beginning to realize that an increase in nominal wages does not lead to an improvement in their financial situation. (*Denejnaya...*, n.d.)

Investopedia affirms: "Money illusion is an economic theory positing that people have a tendency to view their wealth and income in nominal dollar terms, rather than in real terms. In other words, it is assumed that people do not take into account the level of inflation in an economy, wrongly believing that a dollar is worth the same as it was the prior year. (*Money...*, n.d.)

Some authors (for example, Eldar Shafir) believe that money illusion affects economic behavior in three main ways:

- Monetary illusion contributes to price rigidity. It is considered one of the reasons why nominal prices move very slowly, even if inflation has already caused real prices or costs to rise.
- Contracts and statutory payments are not indexed for inflation as often as one might reasonably expect.
- Public opinion, official and popular media reflect some confusion about real and face value.
- *Monetary conservatism* is resistance to any monetary reform, even if it is useful.
- *Money taboo* meets cultural restrictions on monetary exchange, even if such an exchange is economically desirable.

For example, in some cultures it is not customary to pay for certain services and donate money to close relatives.

According Brett Whysel, "Many of us have experienced anxiety, shame or embarrassment when there is even a risk of having to talk about income, net worth and other money topics. ...Money is touchy subject for many, the source of deep emotions, conflicts and anxieties". (Whysel, 2020)

- *The effect of money silence* is related to the lack of habit of talking about money.

The difficulty undoubtedly associated with the study of individual characteristics of attitude towards money is determined by the "closed nature" of this subject. The place of money and people's attention on it in local psychology is often underestimated, the subject of money is overlooked, hidden, considered profane and indecent for discussion and is replaced.

According Marguerita Cheng, „many people would rather suffer in silence than discuss a personal financial predicament and endure the shame associated with having financial problems or making bad financial decisions. People like to be seen as responsible and successful. In American culture, money plays a big part not only in how we see ourselves but in how we want others to see us both in our personal and professional lives.” (Cheng, 2018)

- *The effect of monetary tension* - the emotional saturation of people's attitudes towards money and people's relationships with money.

Money is accompanied by love and hate, envy and sacrifice, people experience different feelings, but usually strong, which characterizes this area as emotionally contaminated, contrasting or ambivalent in relation to money. The reverse of this effect is the phenomenon of attributing an increased monetary value to emotionally significant phenomena.

- *The effect of the illusion of money materiality.* Traditionally, money is attributed to material sphere, the need for money is considered a material need, and the value of money is a material value.
- *The effect of monetary desecration.* The use of money as payment for work and other types of human interaction shows a quantitative assessment of these actions, which transforms the interaction of people from sacred, unusual to profane, ordinary. Such a transformation is experienced as a popularization and is negatively evaluated by people. Therefore, for example, in the culture of many countries, relatives prefer to offer each other services for free or through barter.
- *The effect of different money.* Although people use the same word "money", the meanings can be different, just as money itself is different: money in general (as a function), cash and non-cash, coins and bills, money in deposit or on a credit card. Different money - different relationships, different people - different attitudes towards the same type of money.
- *The effect of money size.* A change in the value of funds also implies a change in rules for managing them.
- *The effect of loan.* In many countries borrowing money (especially for interest) is usually morally condemned, and donation is morally approved, in addition, in the form of free financial assistance.
- *The effect of individual economic behavior.* Monetary behavior, its forms and motivation differ significantly at the macro, meso and micro levels. Economics and sociology are actively exploring this topic, but mainly at the macro level, at the level of social communities.
- *The effect of monetary arithmetic.* Formally, logical mathematical operations (addition, subtraction, division, etc.) with abstract numbers and money have different rules and regulations.
- *The effect of the predominant value of money.* Money is more valuable than goods of similar value. Money is a very plastic thing: it easily turns into other things or services due to the prevalence of buying and selling operation. That is, money is strongly associated with trade and serves social exchange. Unlike most things, money is an extremely liquid commodity, so money is rarely attracted, except for small things. Transferring money in exchange for things is easier than for things - in money, therefore, the state, participating in "money-goods" operations, usually protects the part of those who have money.
- *The effect of monetary signs value* is one of cognitive biases in relation to money, in which people are more likely to spend money on small banknotes than the same amount on large banknotes.
- *The effect of the money threshold* is related to the existence of barriers (primarily psychological) in reaching a certain level of well-being, which is very difficult to overcome. For example, to some extent as a symbol of the so-called American dream is to win the amount of one million US Dollars. However, even as close as possible to this amount, many people cannot exceed this limit due to the occurrence of many factors. (Denighi..., n.d.)

The identification of these psychological effects served as an incentive for further research in the field of experimental psychology.

A study by Vohs Kathleen, Mead Nicole, Goode Miranda reported that simply mentioning money or using it as part of a psychological experiment (e.g., reading sentences about money in any form) has a significant impact on behavior and goals of subjects. In making decisions, subjects begin to be guided by their own opinion, that is, they strive to be self-sufficient. (Vohs et al., 2006)

Similar results were observed by other researchers, who showed that subjects only need to read a few words of accomplishment to beat the control group in solving puzzles. (Psihologhiya...(a), n.d.)

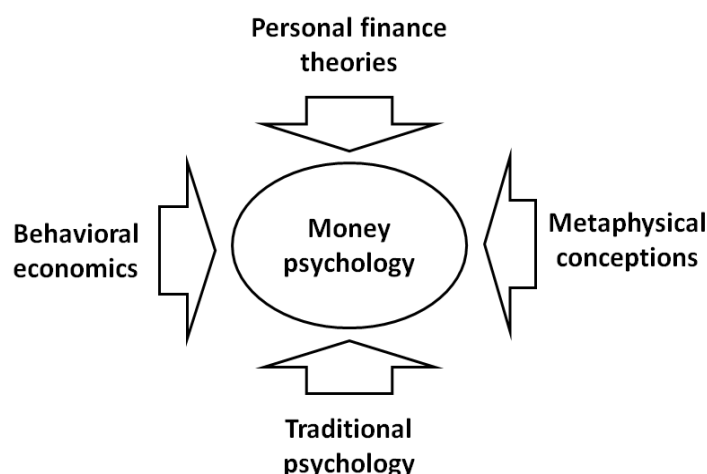
In parallel with psychological research, neuroeconomics has begun to develop, claiming that brain functions, such as motivation and decision-making, are similar to solving similar problems in economic systems. For example, it has been shown that different parts of the brain are activated when manipulating analogues of economic factors - the time between completing a task and receiving payment for it or the amount of payment. (Glimcher, 2003)

An important element of money psychology is *money thinking*, which is a special mentality, when the person perceives his own personality in a material way and you can evaluate his work correctly. (Denejnoe..., n.d.)

3. TANGENT AREAS OF MONEY PSYCHOLOGY

Money psychology has a complex of areas of interaction, which are presented in Figure 1.

Figure 1. The main areas of interaction of money psychology



Source: elaborated by authors

An important area of interaction with money psychology is *behavioral economics*.

According Wikipedia, "Behavioral economics studies the effects of psychological, cognitive, emotional, cultural and social factors on the decisions of individuals and institutions and how those decisions vary from those implied by classical economic theory". (*Behavioral...*, n.d.)

După cum afirmă Paula-Elena Diacon (2013), "economia comportamentală este de obicei menționată ca fiind un câmp centrat pe convingerea conform căreia creșterea realismului bazelor psihologice ale analizei economice va îmbunătăți domeniul economic în propriii săi termeni – prin generarea unor perspective teoretice, prin producerea unor mai bune predicții ale fenomenelor din realitatea înconjurătoare și prin sugerarea unor politici mai adecvate".

Behavioral economics is concerned with the limits of the rationality of participants in economic processes. The developed behavioral models combine ideas from psychology, neuroscience and microeconomic theory. Behavioral economics research includes the decision-making processes of market participants and the mechanisms that determine public choice.

As an example, the tangent of behavioral economics with money psychology of can be presented the aversion to losses, which is manifested by avoiding, on average, losses by people to a much greater extent than the desire to obtain equivalent gains.

In particular, money psychology is related to three compartments of behavioral economics: mental accounting, cognitive economics and neuroeconomics.

Mental accounting examines the different values that a person uses for the same amount of money based on subjective perceptions, often with erroneous (and even harmful) results. (*Mental...*, n.d.)

This notion was introduced by the economist Richard Thaler in 1980 and showed clearly how it affects us all, to a greater or lesser extent, even the economists themselves). (*Cum...*, n.d.)

This notion is also known as *rational calculus theory*, which describes the process by which people encode, classify and measure economic outcomes. A person in his mind can have several "settlement accounts" for the same resource. For example, a person may think that eating in a restaurant and buying food are different expenses and combine both methods of eating independently of each other, despite the fact that both resources are food and it takes money to make them. Similarly, people tend to spend more money on a purchase when paying with a credit card than with cash, because people compare the value of a product with a small amount of resources (bills in a wallet) or a large amount (money in a bank account). In the second case, the separation of money is easier, because the sensitivity threshold decreases. (*Teoriya...*, n.d.)

According Kimball Miles „*Cognitive economics* is defined as the economics of what is in people's minds. In practical terms, this means that cognitive economics is characterized by its use of a distinctive kind of data. This includes data on expectations, hypothetical choices, cognitive ability and expressed attitudes.” (Kimball, 2015)

The main task of the cognitive economy is to determine the reasons for the appearance of certain people's preferences in economic behavior, ie to understand how the world works. Trying to understand why people do what they do, how society fits in and how this fits into a policy perspective - the economy has taken on the task of helping people get more out of what they want. (Sloat, 2016)

Neuroeconomics is the science that seeks to link economics, psychology and neurology to gain a better understanding of economic decision-making. The foundations of economic theory were formed on the assumption that we will never discover the complexities of the human mind. However, with technological advances, neuroscience has produced methods for analyzing brain activity. (*Neuroeconomics (b)*, n.d.)

In other words, neuroeconomics is an interdisciplinary field that seeks to explain human decision-making, the ability to process multiple alternatives, and to follow a course of action. It studies how economic behavior can shape our understanding of brain and how neuroscientific discoveries can constrain and guide economic models. (*Neuroeconomics (a)*, n.d.)

The results obtained in the research of money psychology are widely applied in the world industry of training and personal development, because personal success in the modern world is inextricably linked to personal well-being creation in monetary terms.

The money psychology, to a certain extent, is related to different metaphysical domains of human thought based on different conceptions of the energy circuit in the Universe.

An eloquent example of this is feng shui, also known as Chinese geomancy, a traditional pseudo-scientific practice from ancient China that claims to use energetic forces to harmonize individuals with the environment. The term "feng shui" literally translates as "wind-water" in English and is a cultural shorthand taken from a passage in the now-lost Book of Burial recorded in Guo Pu's commentary. (*Feng...*, n.d.)

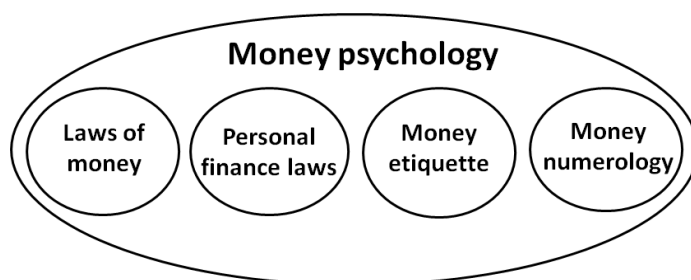
Feng shui is one of the five arts of Chinese metaphysics. The practice of feng shui discusses architecture in terms of "invisible forces" that bind universe, earth, and humanity together, known as qi.

Traditional psychology is such an activity that manages to dismantle the complex composition of impressions that come to a person from the outside, to distinguish the most important part of the flow, to focus on it all the power of the person's activity and thus facilitates its penetration. Due to this fact, a special clarity and clarity is obtained with which this selected part is experienced. (*Traditsionnaya...*, n.d.)

4. MAIN FIELD OF MONEY PSYCHOLOGY STUDIES

Money psychology is a complex of interconnected domains (Figure 2).

Figure 2. The main fields of research in money psychology



Source: elaborated by authors

The main ones are:

- Laws of money;
- Personal finance laws;
- Money etiquette;
- Money numerology.

Money psychology states that there are certain universal laws in the formation of realities in man and money. For the most part, these laws have a metaphysical character.

For example, psychologist Natalia Kucherenko points to three laws of money (Kucherenko, 2017):

- *The law of attractiveness* states that man can attract only what he is in essence. If a person has a negative attitude towards life, he will only attract poverty and financial problems.
- *The law of concentration* suggests that man formulate his plans precisely, including on a monetary well-being and / or on the realization of a material intention. Otherwise no positive changes in this regard will occur.
- *The law of open doors* recommends man not only to be willing to be generous, to use money for his destination, but to be ready to receive and manage the cash flow.

Ken Honda has discovered the *Happy money law*, which, on the one hand, draws attention to the importance of where a person's money comes from, and on the other hand, their mood matters. That is, the money is willing to come to people, who know how to enjoy life and plead for the observance of moral norms. (Honda, 2019)

In different sources, the laws of money are often confused with laws of personal wealth (or personal finance) management. It is believed that the founder of this field of money psychology is Napoleon Hill with his work "Think and Grow Rich".

It is a complex of recommendations for organizing the life of a person, which could lead to well-being. Some of these rules have been taken from the experience of many people, who have managed to become rich.

As examples, the following rules can be presented (43..., n.d.):

- Never spend money before you earn it.
- If you borrow money, take it for something that belongs to you and that you are ready to part with easily.
- The amount of money you will have at your disposal will be equal to the amount you want to spend.
- If you devote all your attention, all your energy to loans, you will have a lot of debt.
- Do not associate your life with mourners and beggars.
- Create a cash reserve in case of problems and make sure you never use this reserve.
- Your income is directly proportional to your ability to control money positively.
- You have pay only for the product for one hundred percent, for the quality result one hundred percent you need.
- Create an influx of money into your mind.
- Money goes to the people, who are willing to be the cause and take responsibility for all the consequences associated with making money.

Money etiquette belongs to a field, which has long been considered part of the folk traditions, customs, superstitions of different peoples of behavior and use of money. The main emphasis here is on respect for money. They refer to:

- Rules for receiving money;
- Money keeping rules;
- Money spending algorithm;
- Money donation rules.

Some of these rules are related to popular astrology, especially the phases of moon and days of week. For example, it is not advisable on Monday to lend or donate money, but on the contrary it is welcome to receive money in any form. It is also recommended to follow some rules for charity donations.

In some sources, money etiquette is confused with the notion of *etiquette of money relations*, ie relationships formed and maintained between people in connection with the use of money.

As examples of such rules can be presented (10 zakonov..., n.d.):

- Do not discuss other people's spending.
- Don't be late with your debt.
- Do not ignore the opinions of friends when you go on vacation.
- Don't complain about money problems to friends with more modest salaries.

Money numerology is a set of rules that make it possible to increase a person's income using money codes and luck. This direction in numerology allows the study of combinations of numbers, the number of well-being, which aims to attract luck, financial success, prosperity. (*Numerologhiya ...*, n.d.)

For example, it is considered that the person's date of birth and full name contain a personal number. This code will affect all financial events. Such combinations are based on the mentality for luck, wealth, monetary prosperity. Using information about money numbers and wealth codes, a person has the opportunity to find a field in which he will be successful.

Likewise, the numbers 3,6,8 are believed to be able to attract money:

- 3 is a sign of success in financial business;
- 6 shows the minimum risk of loss, helps increase profits;
- 8 is a symbol of wealth, infinity of money, prosperity.

Any financial transactions related to these numbers are successfully completed.

Lately, the topic of *psychological traps* has been brought to attention of money psychology, which represents the totality of impediments and obstacles capable of affecting the achievement of objectives, as well as the formation and management of money relations. Now, the subject of psychological traps is becoming an alphabet that everyone should know. The world is changing and it is important for people to be open to these changes in order to adapt to the new situation over time. (5..., n.d.)

However, the human psyche is designed to react to any stress with defense mechanisms. For example, he offers a person to stiffen and wait for a crisis situation, or he offers to replace the whole situation and try to live as before. There is another option when a person begins to exaggerate the extent of the problem and suddenly panic, for example, that the buckwheat ends up at home. The psyche is so protected from emotional overload, but with such protection, a person cannot adequately assess the situation, which means that the effectiveness of decisions made in life is low.

An example is the *external control trap*. This is the situation when people stop believing that they could change something in their lives. It seems to them that it is impossible to influence the situation and all that remains is to wait for fate to return. In such a position, there is a lot of humility and developmental energy arrested. However, this is not the case with despair. Even if it seems to a person that the world is full of restrictions, there is always an area where a person can influence the situation. He just needs to not be afraid and fight for change for the better.

5. CONCLUSION

The study confirmed that the money psychology is a new science with old roots. It tends to study people's attitudes and behavior toward money. Along with this, it is meant to explain the essence of things to concerned people and to develop solutions for optimal monetary behavior of people, who have the will to change and maintain a certain level of personal well-being. The money psychology is tangent to many sciences and has four basic areas of research. In addition, the results of studies in money psychology are very important for the development of human activity in other areas, including in the production of goods and services. The results of research in the money psychology can contribute to the development of various remedies for the correct perception of modern world with financial foundations, as well as the establishment of personal welfare.

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Attempt To Discuss The Situation With Low-Interest-Rate Environment Against Liquidity Rating Of Bulgarian Eurobonds

Ass. Prof., PhD student Petar Petkov¹

¹University of Agribusiness and Rural Development, Department of Economics and Management,
peterpetkovbg@gmail.com

Abstract: In this attempt at analysis, we discuss situation with low interest rate environment against liquidity rating of Bulgarian Eurobonds.

We consider a number of factors and mechanisms triggered by the COVID-19 shock in Bulgaria that may increase the downward trend in nominal and real interest rates and increase the likelihood that these bonds will reduce their liquidity. Borrowing and liquidity constraints will exert downward pressure on the natural interest rate even when the size of the supply shock initially exceeds the size of the shock on aggregate demand in our country. If short-term nominal interest rates on these bonds are rising due to the increase in interest rates, that is likely to be applied in response to higher inflation.

If the negative effects on aggregate supply are greater than those on aggregate demand, inflation in Bulgaria is expected to increase in the medium term. At longer maturities, higher nominal incomes are stimulated by investors, who demand greater compensation for higher (expected) inflation.

Finally, we summarize, that the effect on real interest rates in Bulgaria will depend on the relative size of the increase in expected inflation and nominal interest rates.

Key words: interest rate, debt policy; Eurobonds, liquidity, inflation, COVID-19

In Bulgaria, there is uncertainty about the economic aspects of the COVID-19 pandemic and the limits of the models used to refine the economic consequences. This risk makes it very difficult to predict the overall impact on the macroeconomics of interest rate dynamics. That is why we believe that in our country there is uncertainty in the economic environment regarding:

- the duration of the pandemic and the direct impact of the shock on aggregate supply and aggregate demand;
- the effectiveness of the applied fiscal and monetary measures;
- the interactions of the mechanisms for the transmission of these economic measures;
- the effects on the sustainability of public and private debt;
- possible lasting changes in the economic structures caused by the shock.

It should be noted that shocks such as COVID-19 have nonlinear effects on Bulgaria's macroeconomic variables. Therefore, for both the reduced form and the structural models, it is particularly difficult to provide reliable forecasts

A number of factors and mechanisms triggered by the COVID-19 shock may reinforce the downward trend in nominal and real interest rates. If the negative effects on aggregate demand are greater than those of aggregate supply, inflation is expected to decline, thus putting downward pressure on nominal interest rates on our Eurobonds.

Furthermore, the constraints on our external loans and their liquidity will put downward pressure on the natural interest rate, even when the magnitude of the supply shock initially exceeds the magnitude of the shock on aggregate demand. Restrictions on mobility and social distancing measures reduce the efficiency of labour supply and, consequently, investment demand, thus suppressing the natural real rate.

In addition to this forced saving, the increased uncertainty in our country about the pace and timing of recovery may cause financial institutions to respond to the shock. They will do this by voluntarily saving more.

Therefore, investors will either replace the wealth depleted at the peak of the disaster or resort to replacement for protective reasons. The increase in precautionary savings can become particularly sustainable if it is amplified by a constant change in the perceived probability of extremes, a negative shock in the future. Other factors could have a positive effect on real interest rates, thus preventing an additional downward trend.

If the negative impact on aggregate supply (AS) is greater than that on aggregate demand (AD), inflation is expected to increase in the medium term. In the short term, nominal interest rates will rise due to the increase in interest rates, which would most likely be applied by the monetary authorities in response to higher inflation.

At longer maturities, higher nominal incomes are stimulated by savers and investors, who demand greater compensation for higher (expected) inflation.

The effect on real interest rates will depend on the relative size of the increase in expected inflation and nominal interest rates. Real interest rates may rise even if aggregate demand falls more than aggregate supply. In particular, if the effective lower limit of short-term nominal interest rates became binding and applications were ineffective in reducing long-term nominal interest rates, inflation expectations might fall more than nominal interest rates.

Government expenditure in our country, aimed at mitigating the effects of the pandemic crisis, financed by the issuance of large amounts of safe government debt, may lead to rising interest rates. If the expansion of government expenditure in Bulgaria is aimed at structural reforms and investment in technology, the transformation of the digital economy can increase productivity growth, having a positive effect on real interest rates in the long run. In addition, the high level of uncertainty created by the pandemic shock will put upward pressure on the interest rate risk premium component.

It can be concluded that the COVID-19 shock puts additional downward pressure on market real interest rates and natural real interest rates. Uncertainty concludes that through the channel of uncertainty, the pandemic is likely to weigh heavily on Bulgaria's economy, suppressing economic activity, inflation and nominal interest rates well beyond the near future.

COVID-19 is expected to leave its mark on Bulgaria's economy for many years, even if all are protected by vaccines after one year, as a form of a negative shock.

In conclusion, we can synthetically summarize the effects of COVID-19 on interest rates on our Eurobonds, in the **two alternative forecast cases**:

1. In the event of stable or depreciating euro exchange rates, the following are expected:
 - greater negative effects on aggregate demand than on aggregate supply
 - lower expectations for a fall in inflation than a fall in nominal interest rates
 - market frictions, loans and liquidity constraints, even when the supply shock initially exceeds aggregate demand
 - reduction of the investment demand of the Bulgarian Eurobonds, thus suppressing their exchange rate
 - increased interest rate uncertainty will force investment companies to increase their savings using precautionary motives
 - the fiscal multiplier will be significantly lower due to the accumulated savings
 - fiscal incentives in Bulgaria will reduce their effectiveness.
2. In the event of higher euro exchange rates, the following are expected:
 - greater negative effects on aggregate supply than on aggregate demand, expected medium-term inflation growth
 - increase in nominal interest rates at short maturities due to an increase in interest rates in response to higher inflation
 - savers and investors, at longer maturities, will require higher returns to offset higher (expected) inflation
 - the lowering of the long-term nominal interest rates and the expected inflation would cause a bigger drop in the nominal interest rates on our Eurobonds
 - issuing large amounts of government debt can reduce savings and boost interest rates
 - fiscal incentives in Bulgaria will increase the growth rate of national income
 - high levels of risk uncertainty put upward pressure on the risk premium component of interest rates.

The risk of interest rate volatility may increase due to demand for returns, accompanied by excessive accumulation of leverage. The intensive demand for yields on Bulgarian Eurobonds can lead to overcrowded positions in risky assets, as well as to uncertainty about the price of underlying assets. The revaluation of these

bonds may become disrupted if market liquidity "evaporates". At the same time, there may be an adverse effect on the financial sectors, which have become more closely interconnected through exposures to our correlated Eurobonds.

Green Sukuk

Rasim YILMAZ¹

¹ Tekirdağ Namık Kemal University, Faculty of Economics and Administrative Sciences, Department of Economics, rasimyilmaz@nku.edu.tr ORCID: 0000-0002-1084-8705

Abstract: In recent years, similar to the conventional bond counterparts, hybrid, convertible, perpetual, retail and regulatory liquidity/capital sukuk as well as green and socially responsible investment sukuk have been introduced to the financial markets. Green sukuk are Shariah compliant investment vehicles that finance green, climate and environmentally friendly projects whereby green sukuk represent a new Islamic financing tool that lies at the intersection of Islamic mutual funds, socially responsible investments, and sukuk. Green sukuk can help maximize private sector financing for environmental projects as such green sukuk represent an ideal investment that benefits the environment and promotes Corporate Social Responsibility for Shariah-compliant and conventional investors. Thus, green sukuk are in compliance with both Islamic finance principles and environmental issues.

Green sukuk within Islamic finance is still at an early stage and hasn't yet been explored to its full potential. Lack of knowledge at the issuer and investor levels about the process and benefits of such issuances; perceptions about complexity and pricing; lack of a framework, lack of consensus among government agencies on policy coordination, and lack of bankable green projects are identified as obstacles to green sukuk financing. Involvement of governments, quasi-sovereign entities and large corporates can accelerate the use of green sukuk.

Keywords: Bond, Green Bond, Sukuk, Green Sukuk

1. INTRODUCTION

Interest-free Bond/Islamic bond (Sukuk) is the most rapidly expanding Islamic finance sector in the last years based on growth rates as governments and corporations across the globe have sought this Shariah-compliant instrument to finance investments (Nafis et al., 2016: 168). Sukuk constitutes 25.6% of Islamic finance assets in 2020. The sukuk sector ended 2020 with a total outstanding asset size of USD 703 billion (IFSB, 2021).

Sukuk is an Islamic alternative funding to conventional bonds. Sukuk is defined as “certificates that represent a proportional undivided ownership right in tangible assets, or a pool of tangible assets and other types of assets. These assets could be in a specific project or specific investment activity that is Shariah-compliant” (IFSB, 2021: 7). In other words, sukuk are certificates of investment in underlying assets, services or investment activities that generate fixed or floating returns according to Islamic principles.

Islamic Finance Foundation (2021) identifies five important differences between sukuk and traditional bonds:

1. Sukuk indicate ownership of an asset while bonds indicate a debt obligation.
2. The assets that back sukuk are compliant with Shariah while assets backing bonds may include products or services that are against Islam.
3. Sukuk are priced according to the value of the assets backing them while bond pricing is based on credit rating.
4. Sukuk can increase in value when the assets increase in value while profits from bonds correspond to fixed interest.
5. The sale of sukuk is the sale of the assets backing them while the sale of bonds is the sale of debt.

The global sukuk outstanding (based on par value at issuance) increased steadily between 2003 and 2020. The record value of the global sukuk outstanding was reached in 2020 with 703 billion dollar (see Table 1 and Figure 1).

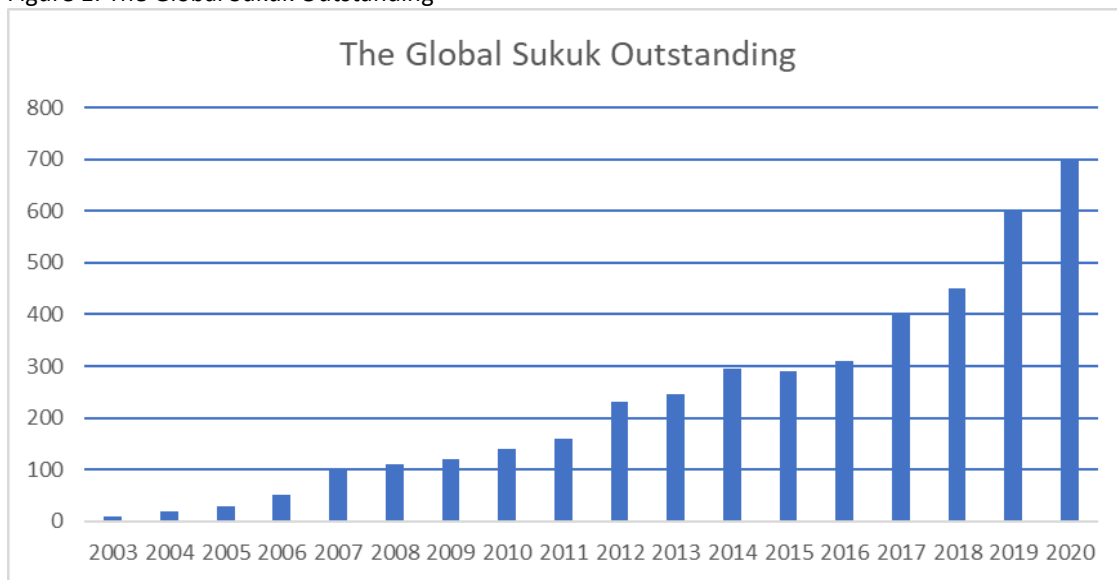
Table 1: The Global Sukuk Outstanding

| Year | Billion Dollar |
|------|----------------|
| 2003 | 10 |
| 2004 | 20 |
| 2005 | 30 |
| 2006 | 50 |
| 2007 | 100 |

| | |
|------|-----|
| 2008 | 110 |
| 2009 | 120 |
| 2010 | 140 |
| 2011 | 160 |
| 2012 | 230 |
| 2013 | 245 |
| 2014 | 295 |
| 2015 | 290 |
| 2016 | 310 |
| 2017 | 400 |
| 2018 | 450 |
| 2019 | 600 |
| 2020 | 703 |

Source: IFSB, various years.

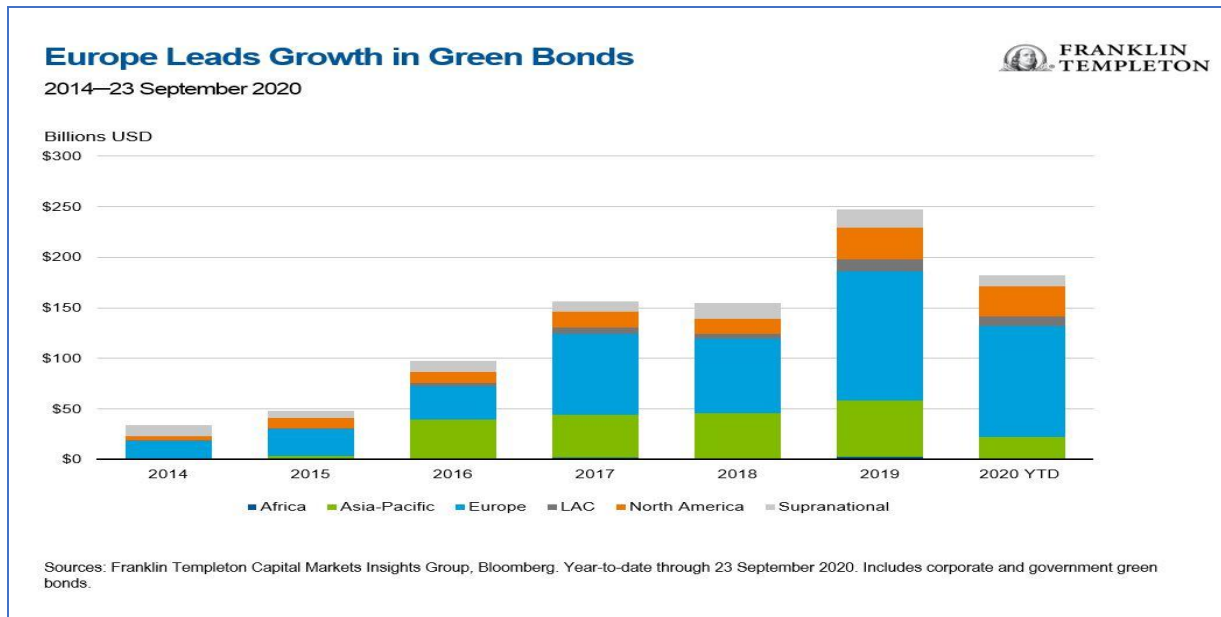
Figure 1: The Global Sukuk Outstanding



A recent development in capital market instruments is the green bonds. Structurally, green bonds are similar to traditional bonds, but they provide finance to the environmental and climate-friendly projects (Flammer, 2021). Contrary to traditional bonds, issuers have to certificate their bonds whereby issuers need third-party verification which verifies compliance with the Green Bond Principles (GBPs) published by the International Capital Markets Association (ICMA) to receive the green label for their bonds (Zhan, 2020).

The first green bond was issued by the World Bank in 2008 with the demand of a group of Swedish pension funds desiring to invest in projects that help the climate (Reichelt, 2018). The total issuance of green bonds reached 25 billion USD in 2014. Since then, rising concerns about greenhouse gas emissions and climate change have triggered the issuance of green bonds. Within 5 years span from 2014 to 2019, global green bonds issuance surged 10 times. Global green bond and green loan issuance increased to 257.7 billion USD in 2019 from 25 billion USD in 2014. Expansion of green bond market is led by European countries, followed by Europe and North America (see Figure 2).

Figure 2: The Expansion of Green Bond Market



Source: Flammer, 2021

World Bank identifies green bonds as a new source of climate finance for cities, municipalities and low carbon infrastructure projects across many sectors and an opportunity for the private sector to address global development priorities (World Bank, 2018).

2. GREEN SUKUK

In recent years, similar to the conventional bond counterparts, hybrid, convertible, perpetual, retail and regulatory liquidity/capital sukuk (IFSB, 2014: 21) as well as green and socially responsible investment sukuk have been introduced to the financial markets.

Green sukuk are Shariah compliant investment vehicles that finance green, climate and environmentally friendly projects such as solar parks, bio-gas plants and wind farms whereby green sukuk represent a new asset class that lies at the intersection of three investment trends: Islamic mutual funds, socially responsible investments, and sukuk (Nafis et al., 2016: 168). Green sukuk can help maximize private sector financing for environmental projects as such green sukuk represent an ideal investment that benefits the environment and promotes Corporate Social Responsibility for Shariah-compliant and conventional investors (Nafis et al., 2016: 167). Thus, green sukuk are in compliance with both Islamic finance principles and environmental issues.

There are similarities between sukuk and green bonds (World Bank, 2018):

- 1) Both raise funds for a specific purpose. The asset-based structure of a sukuk complements the green bond structure as it provides investors with a high degree of certainty that the funds raised are only used for the designated purpose.
- 2) The values of both are deeply rooted upon ethical and socially responsible principles. They both advocate positive values. The assets financed by sukuk exclude investments in gambling, weapons, pork and alcohol.
- 3) The notion of environmental stewardship, the protection of air, water and land, and the ecosystems that depend on them are intrinsic to Shari'ah principles.

Similar to green bonds, the main objectives of issuing green sukuk are

- 1) to protect and preserve the environment,
- 2) to reduce greenhouse gas emissions,
- 3) to develop energy efficient solutions (Mohd Zain et al., 2019).

Green and socially responsible investing (SRI) sukuk came to the fore as governments and corporates accelerate their efforts to achieve the United Nations' Sustainable Development Goals (SDGs) (ICD, 2020: 41). Green sukuk can help address the energy security, energy poverty, and environmental responsibility dimensions of sustainable development (Aassouli et al., 2018: 19)

The Shariah principles which underline Islamic economics and finance encourage wholesome and sustainable development of communities, countries and the world. This is pretty much aligned with the goals of sustainable, green and social financing, and therefore provides a natural fit between Islamic and sustainable financing (ICD, 2020: 47).

Compared to sukuk, bond and green bond, green sukuk has potential to attract a more diverse investor universe since it is available to conventional and Islamic investors as well as green investors. Thus, green sukuk address all investors (conventional, Islamic and green investors) (see Table 2). Hence, green sukuk can bring in more investors from western countries with sustainable investment mandates into sukuk markets and broaden the market. Green sukuk provides green investors with a new investment opportunity to meet their investment goals (World Bank, 2019).

Table 2: Investor Base Comparison

| | Non-Green | Green |
|-------|--|--|
| Bond | Conventional Investor | Conventional Investor + Green Investor |
| Sukuk | Conventional Investor + Islamic Investor | All Investors |

Source: World Bank, 2019: 55

The Socially Responsible Sukuk (SRI) Guidelines were introduced in 2014 in Malaysia (World Bank, 2018) whereby the Malaysian Securities Commission developed a framework for sustainable and responsible investment (SRI) sukuk that encompass environment and social elements to facilitate the financing of various sustainable and responsible investment initiatives (Aassouli et al., 2018: 16). SRI framework includes utilization of proceeds, eligible SRI projects, disclosure requirements, appointment of independent experts, and reporting. Eligible projects under the SRI framework include natural resources, renewable energy and energy efficiency, community and economic development, and waqf property/ assets (Aassouli et al., 2018: 16). Green sukuk falls into the category of "renewable energy and energy efficient" under the Sustainable Responsible Investment Sukuk Framework issued by Securities Commission Malaysia in 2017. (Mohd Zain et al., 2019)

The development of green sukuk would facilitate the achievement of four objectives: (Aassouli et al., 2018: 20)

- reducing energy poverty and contributing to achievement of the SDGs, by diversifying funding sources
- positioning Islamic finance as a universal and ethical financing mode and promoting its development in new markets
- helping develop domestic capital markets, attract institutional investors, and access a new investor base
- creating awareness of Islamic financing modes and environmental responsibility.

3. GREEN SUKUK MARKET

Green sukuk issuance totaled USD 600 billion in 2017, increased to USD 2.5 billion in 2018 and USD 3 billion in 2019 and reached to USD 3.1 billion in 2020 (IFSB, 2021) (see Table 3).

Table 3: Green Sukuk Issuances

| Year | Million Dollar |
|------|----------------|
| 2017 | 600 |
| 2018 | 2500 |
| 2019 | 3000 |
| 2020 | 3100 |

Source: IFSB (2021:22)

It is observed that green sukuk issuances initially focused on South East Asia and the Gulf Cooperation Council region.

The first green sukuk is issued by Tadau Energy Sdn Bhd in 2017 in Malaysia. With this sukuk, USD 59 million was raised to finance a 50MW solar photovoltaic power plant in Sabah region of Malaysia. The sukuk was

issued under Malaysia's SRI sukuk framework, endorsed by the Shari'ah Advisory Council, and received the highest rating by the Center for International Climate and Environmental Research Oslo (World Bank, 2018).

The first sovereign green sukuk worth USD 1.25 billion was issued in 2018 in Indonesia (Mohd Zain et al., 2019). Indonesia continued to issue green sukuks as USD 750 million in 2019 and USD 750 million in 2020 (ICD, 2020: 47).

Islamic Development Bank also issued its first green sukuk worth EUR 1 billion in 2019 (ICD, 2020: 47).

The first corporate green sukuk worth USD 600 million was issued by Majid Al Futtaim (ICD, 2020: 47).

Turkey's first green sukuk amounted to 450 million TL was issued in 2020 by Industrial Development Bank of Turkey (TSKB) on behalf of Zorlu Enerji (GIFIIP, 2020).

4. GREEN SUKUK POTENTIAL

Green sukuk within Islamic finance is still at an early stage and hasn't yet been explored to its full potential (ICD, 2020: 47). According to estimates (World Bank, 2018), the green sukuk has the potential to channel the USD 2 trillion Islamic Finance market to fund green and sustainable investment projects. However, despite the huge potential, the green sukuk market had not taken off mainly due to

- 1) lack of knowledge at the issuer and investor levels about the process and benefits of such issuances; 2) perceptions about complexity and pricing;
- 3) lack of a framework,
- 4) lack of consensus among government agencies on policy coordination,
- 5) lack of bankable green projects (World Bank, 2018)

The availability of suitable green projects for a green sukuk can be eased as governments, quasi-sovereign entities and large corporates are increasingly embedding green and sustainability principles as their core objectives (ICD, 2020: 47).

5. CONCLUSION

In recent years, similar to the conventional bond counterparts, hybrid, convertible, perpetual, retail and regulatory liquidity/capital sukuk as well as green and socially responsible investment sukuk have been introduced to the financial markets. Green sukuk are Shariah compliant investment vehicles that finance green, climate and environmentally friendly projects whereby green sukuk represent a new Islamic financing tool that lies at the intersection of Islamic mutual funds, socially responsible investments, and sukuk. Green sukuk can help maximize private sector financing for environmental projects as such green sukuk represent an ideal investment that benefits the environment and promotes Corporate Social Responsibility for Shariah-compliant and conventional investors. Thus, green sukuks are in compliance with both Islamic finance principles and environmental issues.

Green sukuk within Islamic finance is still at an early stage and hasn't yet been explored to its full potential. Lack of knowledge at the issuer and investor levels about the process and benefits of such issuances; perceptions about complexity and pricing; lack of a framework, lack of consensus among government agencies on policy coordination, and lack of bankable green projects are identified as obstacles to green sukuk financing. Involvement of governments, quasi-sovereign entities and large corporates can accelerate the use of green sukuk.

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The Effects of Tapering

Rasim YILMAZ¹

¹ Tekirdağ Namık Kemal University, Faculty of Economics and Administrative Sciences, Department of Economics, rasimyilmaz@nku.edu.tr ORCID: 0000-0002-1084-8705

Abstract: This study focuses on the effects of tapering. Tapering means reducing gradually. In economics, tapering is broadly defined as the reduction of the rate at which a central bank accumulates new assets on its balance sheet under a policy of quantitative easing. Tapering is different from monetary tightening. During tapering, a central bank continues to accumulate new assets and its balance sheet keeps growing, thus it continues to provide monetary stimulus to the economy and continues to keep expansionary policy but a slower rate. Tapering can only arise after the implementation of economic stimulus policies such as a quantitative easing program. It is a warning that a tighter monetary policy will be implemented in future. Tapering gives time to market participants to prepare themselves for the end of economic stimulus program.

Tapering of a large central bank such as the Fed can have both national and international effects. This study analyses the effects of Fed's tapering efforts on the USA economy and emerging market economies.

Keywords: Tapering, Quantitate Easing, Tight Monetary Policy, Interest Rates

1. INTRODUCTION

The term tapering entered the economics terminology on 22 May 2013 when U.S. Federal Reserve Chairman Ben Bernanke talked about the possibility of the Fed taper/reduce the size of its bond-buying program in his testimony to Congress (Kenny, 2020). Tapering means reducing gradually. In economics, tapering is broadly defined as slowing down of one of policy tools of a central bank. More specifically, tapering is defined as “the reduction of the rate at which a central bank accumulates new assets on its balance sheet under a policy of quantitative easing (QE)”. Quantitative easing is a monetary stimulus program implemented to stimulate economic growth. Tapering signals that quantitative easing policies implemented by a central bank to be reversed (Investopedia, 2021).

Tapering is not a reduction of the balance sheet of a central bank, it is a reduction in the pace of a central bank's balance sheet expansion, i.e. the slowing of asset purchases of a central bank (Milstein, 2021).

Tapering is also different from tightening. Monetary tightening is the implementation of the tight monetary policy and is the opposite of expansionary monetary policy. On the other hand, tapering is the reversal of one aspect of expansionary policy, which is the quantitative easing policy, as such tapering can occur during the expansionary monetary policy. During tapering a central bank continues to accumulate new assets and its balance sheet keeps growing, thus it continues to provide monetary stimulus to the economy and continues to keep expansionary policy but a slower rate. However, both of tapering and tight monetary policy have similar influence on market interest rates (Investopedia, 2021).

Tapering can only arise after the implementation of economic stimulus policies such as a quantitative easing program. It is a warning that a tighter monetary policy will be implemented in future. Economic stimulus policies can't be implemented forever. Otherwise, they will lead to inflation. That is why, they should be ended at some point of time.

Tapering gives time to market participants to prepare themselves for the end of economic stimulus program. Otherwise, if a central bank halts its monetary policy abruptly, it can drive the economy into a recession. Thus, tapering precedes an increase in a central banks' target short-term interest rates (Milstein, 2021).

2. TAPERING IN THE USA

In the USA, tapering is related to the quantitative easing policy tool of the Federal Reserve. The Federal Reserve's purchase of assets including mortgage-backed securities and other assets with long-term maturities is known as the quantitative easing policy. The aim of the quantitative easing policy is to reduce the long-term interest rates and thus stimulate the economy (Kenny, 2020).

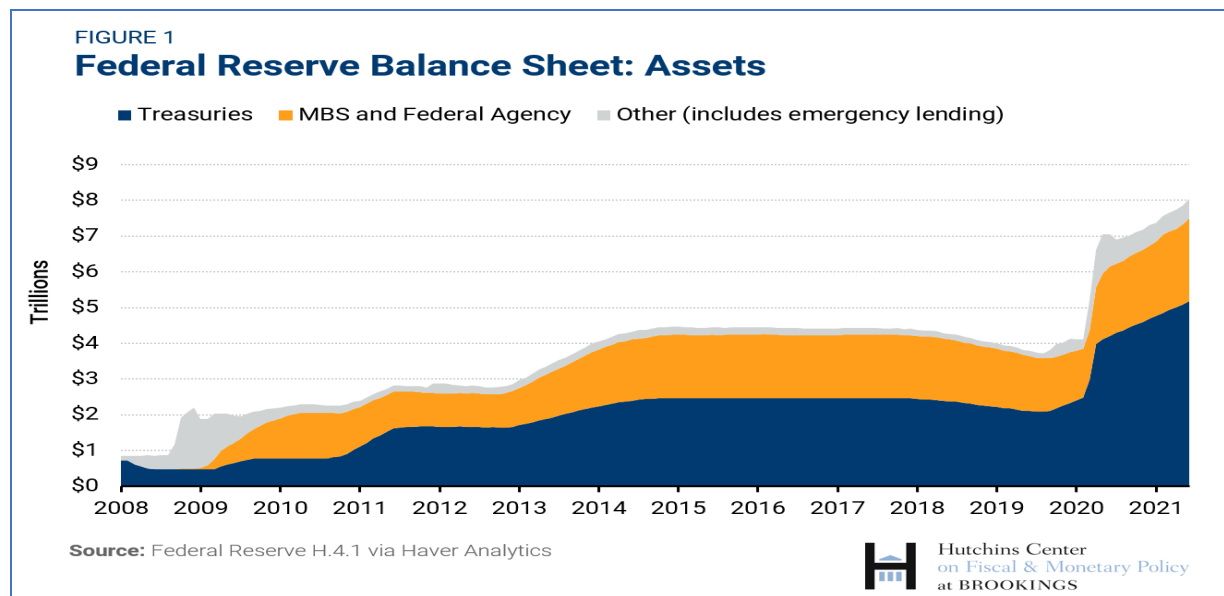
The quantitative easing policy is implemented when short-term interest rates decrease nearly to zero, long-term interest rates is higher than short-term rates, and economy still needs to be stimulated. The quantitative easing policy stimulates the economy by reducing long-term interest rates. The Fed's buying of assets with long-term maturities (long-term securities) leads to both an increase in the prices and a decrease in the yields (interest rate) of these assets. Decrease in the long-term interest rates eases the cost of borrowing, which stimulates the economy and thus resulted in an increase in employment, consumption and economic growth (Milstein, 2021).

Economic stimulus policies can't be implemented forever. Otherwise, they will lead to inflation. That is why, they should be ended at some point of time. After observing positive effects of the quantitative easing policy, the Fed declares that it will taper its quantitative easing policy, i.e. it will purchase fewer assets each month (Kenny, 2020).

In 2000's, the first quantitative easing policy was introduced in 2008 in response to the 2007-2008 financial crises. After the quantitative easing policy between 2008 and 2013, Fed Chair Ben Bernanke mentioned tapering in May 2013. Then, the Fed announced its tapering plan to decrease its monthly bond-buying from USD 75 billion to USD 65 billion at the beginning of 2014. Tapering program concluded after the Fed's October 29-30 meeting in 2014. In 2017, the Fed introduced the quantitative tightening policy and announced that it would reduce the assets it held every month. The Fed's balance sheet reductions continued until August 2019. With outbreak of the COVID-19 pandemic, the Fed reduced short-term interest rates to zero and started the quantitative easing policy again by adding assets to its balance sheet. As of 2021, the Fed's monthly bond purchasing continues at the level of USD 120 billion. After the Fed's meeting in May 2021, tapering has started to be considered among Fed officials and market participants (Sonenshine, 2021; Kenny, 2020; Investopedia, 2021; Milstein, 2021).

Against this policy background, when we analyze the Fed's balance sheet performance, we can see that the Fed's balance sheet reached USD 4.0 trillion in 2014 from USD 1.0 trillion in 2008. After reaching USD 4.5 trillion in 2015, the Fed's balance sheet stayed around USD 4.5 trillion between 2015 and 2017. Between October 2017 and September 2019, the Fed's balance sheet decreased and reduced to USD 3.8 trillion in September 2019 after the quantitative tightening policy implemented in October 2017. The Fed's balance sheet continued to grow between 2019 and 2021 and reached to USD 8 trillion in 2021 (See Figure 1).

Figure 1: Total Assets of the Federal Reserve



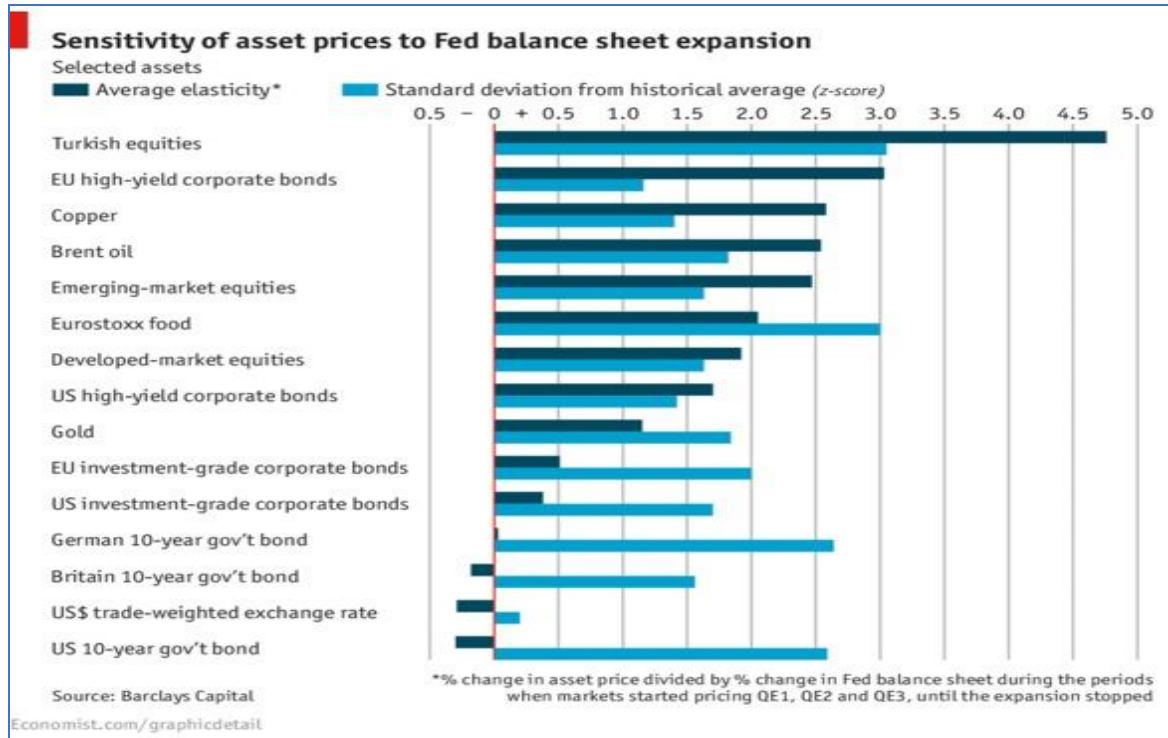
Source: Milstein, 2021.

3. THE EFFECTS OF TAPERING ON NATIONAL ECONOMY

Tapering affects different asset classes to different degrees. Among asset classes, equities and bond displays high sensitivity to tapering announcements. Among equities, emerging market equities are more sensitive than developed-market equities. Among bonds, British and German 10-year bonds are less sensitive than EU and US

high yield corporate bonds. Prices of copper, brent oil, gold and foods are also reacted to tapering announcement (see Figure 2).

Figure 2: Sensitivity of Asset Prices to Fed Balance Sheet Expansion



Source: Brenner, 2013.

Tapering may impact the financial markets negatively which is known as a “taper tantrum”. Tapering results in an increase in bond yields/interest rates in the USA. Following the Fed’s tapering announcement in both 2013 and 2021, the yield on the benchmark 10-year U.S. Treasury note surged. In response to tapering announcement in 2021, the yield on the benchmark 10-year U.S. Treasury note increased to 1.259% from 1.241% on August 20, 2021 in the USA (Singh, 2021). However, high-yield corporate bonds show higher sensitivity to tapering announcement than government bonds (Brenner, 2013).

Tapering may lead to decrease in stock prices with the end of economic stimulus provided by the Fed. In response to tapering announcement in 2021, The stock market seems to have taken note of the Fed’s hawkishness. The Dow Jones Industrial Average fell as much as 2.5% on August 19, 2021. Among sectors, cyclical sectors which are the sectors whose earnings are highly sensitive to changes in economic demand are affected more than other sectors in response to tapering announcement. Industrials, materials, financials, and consumer discretionary are considered as the S&P 500’s cyclical sectors (Sonenshine, 2021).

4. THE EFFECTS OF TAPERING ON INTERNATIONAL ECONOMY

Tapering has also international effects. Tapering announcement has negative impact on especially emerging market economies. However, different countries are affected differently depending on their macroeconomic conditions. Research of Eichengreen and Gupta (2013) on the impact of the Fed’s tapering announcement in 2013 on emerging market economies indicates that

- 1) Emerging markets that allowed the largest appreciation of their real exchange rates and the largest increase in their current account deficits in the prior period of quantitative easing saw the sharpest currency depreciation, reserve losses, and stock-market declines when talk turned to tapering.
- 2) Countries with larger markets experienced more pressure on the exchange rate, reserves, and stock market when talk turned to tapering.
- 3) Measures of policy fundamentals and economic performance (the budget deficit, the public debt, the level of reserves, and the rate of GDP growth) do not indicate that better fundamentals provided better insulation.

In other words, stronger macroeconomic fundamentals (smaller budget deficits, lower debts, more reserves, and stronger growth rates in the immediately prior period) don't guarantee smaller falls in exchange rates, foreign reserves, and stock prices.

4) There is little evidence that the presence of controls or their tightening in the prior period provided insulation from talk of tapering.

Tapering announcement in 2013 in the USA led to capital outflows and currency depreciations, especially in emerging markets such as Brazil, India, Indonesia, South Africa, and Turkey (Milstein, 2021).

5. CONCLUSION

Tapering means reducing gradually. In economics, tapering is broadly defined as the reduction of the rate at which a central bank accumulates new assets on its balance sheet under a policy of quantitative easing. Tapering is different from monetary tightening. During tapering, a central bank continues to accumulate new assets and its balance sheet keeps growing, thus it continues to provide monetary stimulus to the economy and continues to keep expansionary policy but a slower rate. Tapering can only arise after the implementation of economic stimulus policies such as a quantitative easing program. It is a warning that a tighter monetary policy will be implemented in future. Tapering gives time to market participants to prepare themselves for the end of economic stimulus program.

Tapering may impact the financial markets in the country and abroad negatively which is known as a “taper tantrum”. Tapering can lead to increase in the long-term interest rates and decrease in stock prices in the national market. At the international scale, tapering announcement may lead to capital outflows and currency depreciations, especially in emerging market economies.

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Central Bank International Reserves: The Case of Turkey

Rasim YILMAZ¹

¹ Tekirdağ Namık Kemal University, Faculty of Economics and Administrative Sciences, Department of Economics, rasimyilmaz@nku.edu.tr ORCID: 0000-0002-1084-8705

Abstract: The management of central bank reserves is very vital for the financial stability of emerging market economies. The level of central bank reserves displays how resilient the central bank is to economic shocks. International reserves of central banks are calculated within the framework of the Special Data Dissemination Standards – SDDS – set by the International Monetary Fund (IMF). Net reserves are not calculated and announced by neither the CBRT nor the IMF. Hence, international comparisons are based on the gross international reserves since the IMF provides only gross international reserves data. There isn't also a standard definition of net international reserves. The recent discussion about international reserves of the Central Bank of Republic of Turkey (CBRT) focuses on the difference between gross international reserves and net international reserves. It is argued that although the gross international reserves of Turkey keep increasing, the net international reserves is negative. It is also argued that rather than the gross international reserves, the net international reserves are especially important for the fight against sudden exchange rate movements.

This study analyses the difference between gross and net international reserves by focusing on the international reserves of the Central Bank of Republic of Turkey (CBRT).

Keywords: Gross International Reserves, Net International Reserves, Central Bank, Financial Stability

1. INTRODUCTION

The management of central bank reserves is very vital for the financial stability of emerging market economies. The level of central bank reserves displays how resilient the central bank is to economic shocks. When talking about central bank reserves, what comes to mind is usually foreign exchange reserves. Foreign exchange reserves of a central bank are foreign-currency deposits held by the central bank and monetary authorities of the country. The level of foreign exchange reserves is also very vital for emerging market economies since it offsets the adverse effects of likely domestic and external shocks, meets external debt service obligations on a regular basis, and promotes the country's credibility in international financial environments and markets (CBRT, 2021).

However, international payment capacity of a central bank is measured by a broader concept than foreign exchange reserves. This concept is international reserves, which is also termed as official reserves and official international reserves. International reserves are defined as "ready-to-use assets accepted as an international payment instrument which are controlled by countries' monetary authorities and are convertible to other currencies" (CBRT, 2021). International reserves include gold, Special Drawing Rights (SDRs), and International Monetary Fund (IMF) Reserve Position besides convertible foreign currency assets.

As of July-August 2021, China has the largest international reserves with 3,371 billion USD. China is followed by Japan with 1,386 billion USD and Switzerland with 1,087 billion USD. India, Russia and Taiwan are also countries with international reserves with more than 500 billion USD. The average level of international reserves of European Union is 87.2 billion USD. Turkey ranks 24th with its 108.5 billion USD (see Table 1).

Table 1: The Level of International Reserves (Million USD)

| Rank | Country or Region | International Reserves | Date |
|------|-------------------|------------------------|----------------|
| 1 | China | 3,371,608 | July 2021 |
| 2 | Japan | 1,386,504 | July 2021 |
| 3 | Switzerland | 1,087,774 | 31 August 2021 |
| 4 | India | 633,558 | 27 August 2021 |
| 5 | Russia | 615,600 | 27 August 2021 |
| 6 | Taiwan | 543,080 | July 2021 |
| 7 | Hong Kong | 491,600 | June 2021 |
| 8 | South Korea | 458,700 | July 2021 |
| 9 | Saudi Arabia | 445,657 | June 2021 |

| | | | |
|----|----------------------|---------|----------------|
| 10 | Singapore | 407,736 | July 2021 |
| 11 | Brazil | 355,671 | July 2021 |
| 12 | Thailand | 279,728 | July 2021 |
| 13 | Germany | 253,252 | June 2021 |
| 14 | France | 220,132 | June 2021 |
| 15 | Israel | 205,912 | August 2021 |
| 16 | Mexico | 199,302 | June 2021 |
| 17 | United Kingdom | 176,593 | June 2021 |
| 18 | Italy | 169,886 | June 2021 |
| 19 | Czech Republic | 167,479 | July 2021 |
| 20 | Poland | 162,734 | May 2021 |
| 21 | Indonesia | 144,784 | August 2021 |
| 22 | United States | 140,835 | 30 July 2021 |
| 23 | Malaysia | 111,098 | June 2021 |
| 24 | Turkey | 108,577 | 20 August 2021 |
| 25 | United Arab Emirates | 107,872 | March 2021 |
| 26 | Philippines | 106,081 | June 2021 |
| 27 | Vietnam | 100,438 | April 2021 |
| 28 | Canada | 89,053 | June 2021 |
| | European Union (ECB) | 87,212 | December 2020 |

Source: Wikipedia (2021)

In Turkey, the Central Bank of Republic of Turkey (CBRT) is responsible for keeping and managing the gold and foreign exchange reserves. The CBRT keeps Turkey's reserves in line with the following objectives:

- Building confidence in monetary and exchange rate policies and supporting these policies,
- Making available the foreign exchange needed for payments of domestic and external foreign currency debt of the Treasury,
- Rendering the Turkish economy resilient against unexpected domestic and external financial changes,
- Enhancing the credibility of the Turkish economy in international markets (CBRT, 2021).

2. INTERNATIONAL RESERVES OF THE CBRT

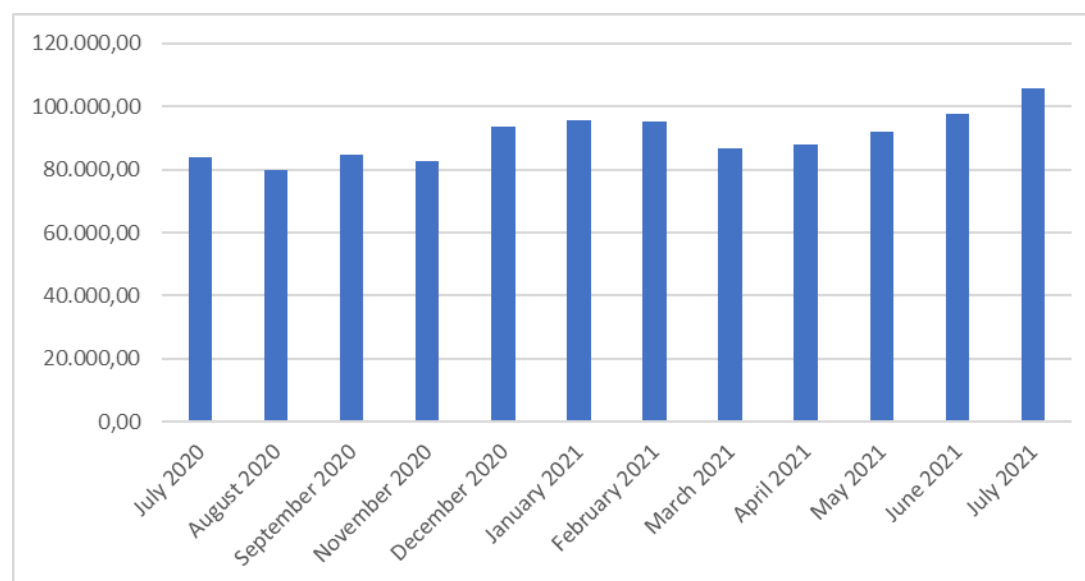
International reserves of the countries is calculated within the framework of the Special Data Dissemination Standards – SDDS – set by the International Monetary Fund (IMF). Comparable data is provided by the IMF. The IMF officially names international reserves as “Official Reserve Assets and Other Foreign Currency Assets”. According to data, as of July 2021, international reserves of Turkey is 105.7 billion USD and it keeps increasing as a part of an effort of the Turkish government. After dropping to 79.6 billion USD level in August, 2020, international reserves of Turkey increased to 105.7 billion USD in July 2021 (see Table 1 and Figure 1).

Table 1: Official Reserve Assets and Other Foreign Currency Assets (Turkey) (Millions of USD)

| | |
|----------------|------------|
| July 2020 | 83.750,00 |
| August 2020 | 79.680,00 |
| September 2020 | 84.526,00 |
| November 2020 | 82.694,00 |
| December 2020 | 93.589,00 |
| January 2021 | 95.675,00 |
| February 2021 | 95.309,00 |
| March 2021 | 86.689,00 |
| April 2021 | 87.969,00 |
| May 2021 | 92.033,00 |
| June 2021 | 97.692,00 |
| July 2021 | 105.760,00 |

Source: IMF (2021)

Figure 1: Official Reserve Assets and Other Foreign Currency Assets of Turkey (Millions of USD)



When we analyze the components of international reserves of Turkey, foreign currency reserves constitute the largest part of Turkey's international reserves. The second largest components is gold while the rest is constituted by SDRs and IMF Reserve Position of Turkey. As of July, 2021 the share of foreign currency reserves in total international reserves is %59.2 while gold and SDRs have a share of %39.3 and %1.3, respectively. Between July 2020 and July 2021, it is observed that share of foreign currency in total international reserves increased from %46.2 to %59.2 while both the amount and share of gold in total international reserves decreased.

Table 2: Composition of Turkey's International Reserves

| | Official reserve assets and other foreign currency assets | A. Official reserve assets | (1) Foreign curr. reserves (in conv. fgn.ccy.) | (2) IMF reserve position | SDRs (3) | (4) gold (incl. gold deposits and, if appr., gold swapped) | fine troy ounces | (5) other reserve assets (specify) | B. Other foreign currency assets (specify) |
|----------------|---|----------------------------|--|--------------------------|----------|--|------------------|------------------------------------|--|
| July 2020 | 83.750,00 | 83.750,00 | 38.766,00 | 160,00 | 1.385,00 | 43.439,00 | 22,21 | 0,00 | 0,00 |
| August 2020 | 79.680,00 | 79.680,00 | 36.326,00 | 159,00 | 1.374,00 | 41.821,00 | 22,22 | 0,00 | 0,00 |
| September 2020 | 84.526,00 | 84.526,00 | 40.835,00 | 160,00 | 1.384,00 | 42.147,00 | 22,46 | 0,00 | 0,00 |
| November 2020 | 82.694,00 | 82.694,00 | 41.136,00 | 161,00 | 1.395,00 | 40.002,00 | 22,12 | 0,00 | 0,00 |
| December 2020 | 93.589,00 | 93.589,00 | 48.461,00 | 163,00 | 1.412,00 | 43.553,00 | 23,03 | 0,00 | 0,00 |
| January 2021 | 95.675,00 | 95.675,00 | 51.938,00 | 162,00 | 1.406,00 | 42.169,00 | 22,92 | 0,00 | 0,00 |
| February 2021 | 95.309,00 | 95.309,00 | 53.014,00 | 163,00 | 1.413,00 | 40.719,00 | 22,72 | 0,00 | 0,00 |
| March 2021 | 86.689,00 | 86.689,00 | 46.196,00 | 160,00 | 1.385,00 | 38.948,00 | 22,96 | 0,00 | 0,00 |
| April 2021 | 87.969,00 | 87.969,00 | 45.466,00 | 162,00 | 1.405,00 | 40.936,00 | 23,07 | 0,00 | 0,00 |
| May 2021 | 92.033,00 | 92.033,00 | 46.515,00 | 163,00 | 1.410,00 | 43.945,00 | 23,22 | 0,00 | 0,00 |

| | | | | | | | | | |
|-----------|------------|------------|-----------|--------|----------|-----------|-------|------|------|
| June 2021 | 97.692,00 | 97.692,00 | 55.607,00 | 161,00 | 1.394,00 | 40.530,00 | 22,90 | 0,00 | 0,00 |
| July 2021 | 105.760,00 | 105.760,00 | 62.612,00 | 162,00 | 1.394,00 | 41.592,00 | 22,86 | 0,00 | 0,00 |

Source: IMF (2021)

Within one year, July 2020 and July 2021, international reserves of the CBRT increased by about 22 billion USD. There are two reasons behind this increase. The first one is swap agreements of the CBRT. Swap agreements helps increase in the international reserves of central banks. Recently, a swap agreement amounting 15 billion dollars with the Qatar central bank, a swap agreement amounting 6 billion dollars with the central bank of China, and a swap agreement amounting 2 billion dollars with the South Korean central bank are signed. The second one is the foreign exchange-based discount credits of the CBRT to exporting companies in Turkey. The CBRT has been added approximately 2-2.5 billion dollars every month to its reserves. The international reserves of the CBRT is expected to increase by 6 billion dollars with the credit limit opened by the International Monetary Fund (IMF) to member countries during the pandemic period.

3. THE GROSS AND NET INTERNATIONAL RESERVES OF THE CBRT

The recent discussion about international reserves of the CBRT focuses on the difference between gross international reserves and net international reserves. It is argued that although the gross international reserves of Turkey keep increasing, the net international reserves is negative. It is also argued that rather than the gross international reserves, the net international reserves are especially important for the fight against sudden exchange rate movements (BBC, 2021).

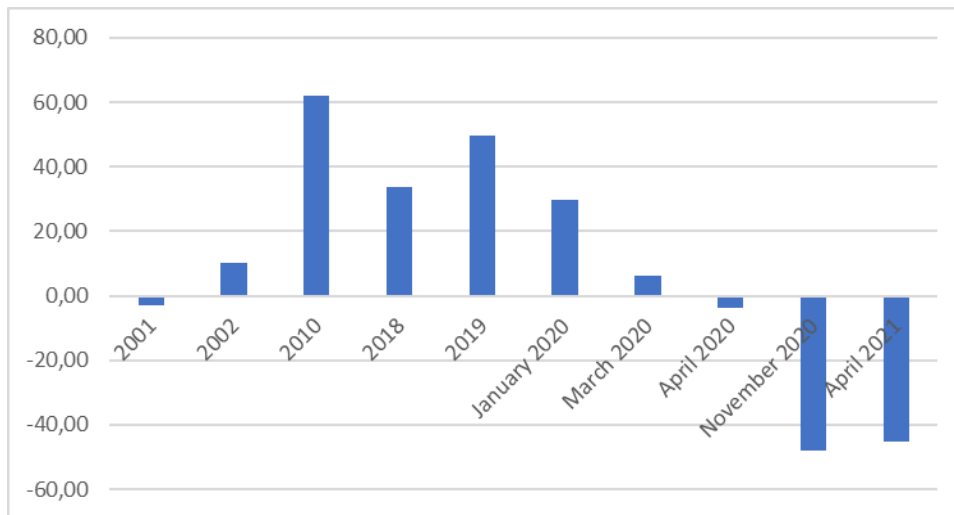
Net reserves are not calculated and announced by neither the CBRT nor the IMF. Hence, international comparisons are based on the gross international reserves since the IMF provides only gross international reserves data. There isn't a standard definition of net international reserves. Net international reserves is calculated by using the balance sheet of central banks. In general, net international reserve is calculated by subtracting the total foreign exchange liabilities of the central from gross international reserves.

In some calculations, it is argued that although swap agreements with foreign central banks and the credit limit from the IMF lead to improvements in gross reserves, they don't lead to an improvement in net reserves. Thus, they must be subtracted from gross international reserves (BBC, 2021).

Sufficiency level of international reserves are calculated by comparing them with imports, short-term liabilities and the balance of broad money. It is observed that net international reserves is equivalent to how many months of imports and how many times bigger than the short-term foreign liabilities and the balance of broad money.

Net international reserves excluding swaps of the CBRT fell to negative numbers (about -3 billion dollars) during the 2001 financial crises in Turkey. Until March 2020, the figure of net international reserves of the CBRT was positive. Between 2001 and 2021, the net international reserves of the CBRT saw its peak level in 2010 with 62 billion dollars. After the year 2010, net international reserves of the CBRT displayed a decreasing trend. It fell to 29.7 billion dollar in January, 2020. It further decreased to 6.2 billion dollar in March, 2020. The figure has been negative since March, 2020. The deep was reached in November, 2020 with minus 48 billion dollars. Since then, the figure keeps improving. However, these figures changes in the positive direction if the calculations are made by including swaps.

Figure 2: Net International Reserves of the CBRT Excluding Swaps (Billions USD)



4. CONCLUSION

The management of central bank reserves is very vital for the financial stability of emerging market economies. The level of central bank reserves displays how resilient the central bank is to economic shocks. International reserves of central banks are calculated within the framework of the Special Data Dissemination Standards – SDDS – set by the International Monetary Fund (IMF). Net reserves are not calculated and announced by neither the CBRT nor the IMF. Hence, international comparisons are based on the gross international reserves since the IMF provides only gross international reserves data. There isn't also a standard definition of net international reserves. The recent discussion about international reserves of the Central Bank of Republic of Turkey (CBRT) focuses on the difference between gross international reserves and net international reserves. It is argued that although the gross international reserves of Turkey keep increasing, the net international reserves is negative. It is also argued that rather than the gross international reserves, the net international reserves are especially important for the fight against sudden exchange rate movements.

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Covid-19 Pandemisi Nedeniyle Oluşan Küresel Krizin Türkiye Ekonomisindeki Etkileri

Öğr. Gör. Havva ARABACI¹

¹Trakya Üniversitesi Edirne Sosyal Bilimler Meslek Yüksekokulu Muhasebe Vergi Bölümü

arabacih@hotmail.com Orcid: 0000-0003-0212-6590

Özet: 1 Aralık 2019 tarihinde Çin'in Wuhan şehrinde ortaya çıkan ve yayılan yeni tip koronavirüs (Covid-19), dünyayı etkisi altına almıştır. Covid-19 pandemisi dünyada ekonomik ve toplumsal hayatı sarsmış ve derinden etkilemiştir. Ekonomik faaliyetler bazı sektörlerde tümüyle durma noktasına gelmiştir. Art arda yaşanan arz ve talep şokları üretimden tüketime, taşımadan tedarik zincirlerine, ticaretten finansa kadar tüm alanlarda dalgalanma ve daralmalara neden olmuştur. Tüm dünyada olduğu gibi pandeminin olumsuz etkileri Türkiye'yi de etkilemiştir. Korunma ve tedavi sürecinde uygulanan tedbirler, ülkelerin ekonomileri üzerinde negatif yönde etkiler yaratarak bir çeşit küresel krize yol açmıştır. Pandemiye bağlı olarak ortaya çıkan ekonomik zorluklar Türkiye'yi de etkisi altına almıştır. Türk ekonomisinin dış sermaye girişlerine bağımlı, borç artışına dayanan ve inşaat odaklı bir büyüme modeline sahip olması gibi yapısal sorunları mevcuttur. Bu durum, Türkiye'nin küresel likidite düzeyine bağlı olarak parasal değişikliklerin etkisine açık olmasına ve kırılgan bir ekonomik yapıya sahip olmasına neden olmaktadır. Pandeminin ekonomi üzerindeki olumsuz etkilerini giderebilmek için Türkiye'de de bazı ekonomik tedbirler alınmıştır. Hala ciddi bir sağlık problemi olarak etkisini sürdüren Covid-19 pandemisi, küresel ekonomik etkileri de beraberinde getirmiştir.

Bu çalışmada, Covid-19 Pandemisi nedeniyle oluşan küresel krizin Türkiye ekonomisindeki etkileri açıklanmıştır.

Anahtar Kelimeler: Küresel Kriz, COVID-19 Pandemisinin Etkileri, Ekonomik Tedbirler.

Effects of Global Crises Caused by Covid 19 Pandemic on Turkish Economy

Abstract: The new type of coronavirus (Covid-19), which emerged and spread from Wuhan, China on December 1, 2019, affected whole world. The Covid-19 pandemic has shaken and deeply affected the economic and social life in the world. Economic activities have almost come to a standstill in some sectors. Consecutive supply and demand shocks caused fluctuations and contractions in all areas from production to consumption, transportation to supply chains, trade to finance. As in the whole world, negative effects of the pandemic also affected Turkey. The Turkish economy has structural problems such as been based on debt growth, dependency on foreign capital inflows and having a construction-oriented growth model. This situation causes Turkey to be open to the effects of monetary changes depending on the global liquidity level and to have a fragile economic structure. In order to eliminate the negative effects of the pandemic on the economy, some economic measures have also been taken in Turkey. Covid-19 pandemic, which still continues to be a serious health problem, has brought global economic impacts.

In this study, the effects of the global crisis caused by the Covid-19 Pandemic on the Turkish economy are explained.

Keywords: Global Crisis, Effects of COVID-19 Pandemic, Economic Measures.

1. Giriş

Çin'in Wuhan bölgesinde ortaya çıkan ve yayılmaya başlayan yeni tip koronavirüs (Covid-19), dünyayı etkisi altına almış ve Türkiye'de de kendini göstermiştir. 11 Mart'ta Birleşmiş Milletlere bağlı Dünya Sağlık Örgütü koronavirüsü "pandemi" (salgın) olarak sınıflandırmıştır. Tüm dünyaya yayılan COVID-19'un hem insan sağlığı hem de ekonomik istikrar üzerinde yıpratıcı etkilerinin olduğu gözlemlenmektedir. Dünya Sağlık Örgütü tarafından 'çok ciddi bir tehdit' olarak nitelenen virüsün yayılmasının önüne geçmek için birçok bölgede alarm verilmiştir. İş yerleri, okullar, ibadethaneler, toplu taşıma sistemleri ve çok sayıda kurumlar kapatılmıştır. Spor müsabakalarının da aralarında bulunduğu toplu etkinlikler iptal edilmiştir. Birçok ülkede önlem ve tedavi amaçlı olarak kişiler karantinaya alınmıştır. Ülkelere ve bölgelere giriş-çıkışlar yasaklanmış, dışardan ülkeye giriş yapan kişiler bir süre karantina altında tutulmaya başlanmıştır.

COVID-19 küresel pandemisi, insanlığı hazırlıksız yakalamıştır. Bilim ve teknolojinin göz kamaştıracak boyutlarda geliştiği bir dönemde, salgın ekonomik ve toplumsal hayatı hiç beklenmedik bir biçimde sarsmış, toplum sağlığını hem ruhsal hem de fiziksel bağlamda derinden etkilemiştir. Dünyada milyarlarca insan evlerine kapanmış ve ekonomik faaliyetler bazı sektörlerde tümüyle durma noktasına gelmiştir. Art arda yaşanan arz ve talep şokları üretimden tüketime, taşımadan tedarik zincirlerine, ticaretten finansa kadar tüm alanlarda dalgalanma ve daralmalara neden olmuştur (Demirbaş ve Bozkurt, 2021; 7).

“Ülkeler başta mali mali olmak üzere, ekonomik, sosyal ve siyasal nedenlerle dış ticaretin işleyişine farklı yoğunluklarda müdahale edebilmektedir.”(Üyümez ve Gültekin, 2016: 345). Teknolojik gelişmeler ve küreselleşme süreci, dünya ekonomilerini daha fazla bağımlı hale getirmiştir.

2. Pandemi Nedeniyle Oluşan Küresel Krizin Türkiye Ekonomisindeki Etkileri

Küresel ekonomik kriz, uluslararası ekonomide aniden ve beklenmedik bir şekilde ortaya çıkan vakaların makro açıdan ülke ekonomisini, mikro açıdan ise firmaları ciddi anlamda sarsacak sonuçlar ortaya çıkarmasıdır (Aktan, 2002: 3).

Pandemi sürecinde korunma ve tedavi sürecinde uygulanan tedbirler, ülkelerin ekonomileri üzerinde negatif yönde etkiler yaratarak bir çeşit küresel krize yol açmıştır. Pandemiye bağlı olarak ortaya çıkan ekonomik zorluklar Türkiye’yi de etkisi altına almıştır.

Türkiye ekonomisinin yapısal sorunlarından birisi “dış sermaye girişlerine bağımlı, borç artışına dayanan ve inşaat odaklı bir büyüme modeline” sahip olmasıdır (Orhangazi, 2020: 199). Bu model küresel likidite düzeyine bağlı olarak parasal genişleme ve daralma süreçlerinden etkilenmekte ve ekonominin kırılgan bir yapıya sahip olmasına neden olmaktadır. Hala ciddi bir sağlık problemi olarak etkisini sürdüren Covid-19 pandemisi, küresel ekonomik etkileri de beraberinde getirmiştir.

Pandemi nedeniyle oluşan küresel krizin Türkiye ekonomisindeki etkileri Tablo 1.’de gösterilmiştir.

Tablo 1. Pandemi Nedeniyle Oluşan Küresel Krizin Türkiye Ekonomisine Etkileri

| Gösterge | Nasıl Etkileneceği | Açıklama |
|---------------|--------------------------------------|---|
| İhracat | Düşer | İhracat yapılan ülkelerde ekonomik daralma ortaya çıkacağından ithalat düşüşleri yaşanacak ve bu Türkiye’nin ihracatını olumsuz etkileyecektir. |
| İthalat | Karışık | İthalat, korona virüs etkisi sonucu düşecektir. Bu bir yandan cari açığımızın denetlenmesine ve dolayısıyla dış finansman ihtiyacımızın düşmesine bir yandan da üretimin düşmesine ve dolayısıyla büyümenin gerilemesine yol açacaktır. |
| Turizm | Karışık, olumsuz etki daha ağırlıklı | Korona virüs nedeniyle turistler gezilerini erteleyecekleri için bu gelişme Türkiye’yi iki yönlü etkileyecek. Türkler yurt dışına eskisi kadar gitmeyecek, yabancılar da Türkiye’ye ve diğer yerlere eskisi kadar gitmeyecek. Toplamda Türkiye’ye etkisi olumsuz olacaktır. |
| Üretim | Düşer | Üretimimizde girdi olarak kullandığımız ithal mallar oldukça ağırlıklı. Bunların çoğu Çin kökenlidir. Bunların ithalatında oluşacak sıkıntılar üretimimizi olumsuz etkileyecektir. |
| Risk Primi | Yükselir | Ekonomisi kırılgan olan Türkiye’nin bu aşamada riskleri artacak ve dolayısıyla CDS primi yüksek kalacaktır. |
| TL’nin Değeri | Dış Düşer | Risklerin yükselmeye devam ettiği böyle bir ortamda TL’nin dış değerinin düşmesi beklenir. |
| Altın | Yükselir | Risklerin yükselmeye devam ettiği böyle bir ortamda altının değerinin yükselmesi beklenmektedir. Altın ithalatçısı olan Türkiye’de ithalat miktarı değişmese bile ödenecek bedel yükselecektir. |
| Enflasyon | Yükselir | TL’nin dış değerinin düşmesi enflasyonu da yükseltecektir. |
| Cari Denge | Karışık etkiler ortaya çıkar | İhracatın ve ithalatın birlikte düşeceği bir ortamda hangisinin etkili olacağını önceden kestirmek kolay değil. Bununla birlikte petrol fiyatlarının düşüşü olumlu etki yaratacaktır. |

Bütçe Açığı Yükselir

Büyümenin düşeceği bir ortamda hükümet ekonomiyi canlı tutabilmek için harcamaları artırıp, vergileri düşürecektir. Bu da bütçe açığını büyütecektir.

Kaynak: Eğilmez, 09 Mart 2020. <https://www.mahfiegilmez.com/2020/03/kuresel-krizin-ucuncu-asamas-ve-turkiye.html>

Covid-19 pandemisinin, tüm dünyada, başta sağlık olmak üzere, ekonomi, maliye, eğitim, ulaşım, turizm ve kültürel etkinlikler olmak üzere hemen hemen her alanda etkisi olmuştur. Bu nedenle pandemiyle mücadele edebilmek ve özellikle ekonomiye olan olumsuz etkilerini en aza indirebilmek amacıyla bütün ülkeler çeşitli içerikte para ve maliye politikası tedbirlerini hızla yürürlüğe koymuştur (Gültekin, 2021: 1131).

Bu tedbirler; Finansal piyasalara likidite sağlanması, faiz indirimi, açık piyasa işlemleri, zorunlu karşılıkların düşürülmesi, kredi temini, vergi indirimleri, vergi/borç ertelemeleri veya yapılandırılmaları, transfer ödemelerini arttırma/gelir desteği sağlama, işsizliği önleme, fiyat denetimleri, borçlulara anapara veya faiz moratoryumu verilmesi ve çeşitli sektörlerle yönelik teşvik paketleri olarak şekillenmiştir (Ozili ve Arun, 2020: 15; Duran ve Acar, 2020:62; Eğilmez, 2020).

Türkiye’de pandemi özellikle Mart ayı ortalarından itibaren iç talep kanallarıyla ekonomik faaliyetleri, dış ticaret ve turizmi sınırlamaya başlamış olup, taşımacılık sektörünü özellikle de hava taşımacılığını derinden etkilemiştir.

Dış ticaretin önemli bir kısmını gümrük işlemleri oluşturmaktadır ve bu işlemler kamu tarafından belirlenen kurallara dayanmaktadır (Gültekin, 2019: 5).

“Türkiye’de pandeminin ilanı ile birlikte 27.04.2020 tarihine kadar olan dönemde vergi alanında 19, sosyal güvenlik alanında 4, çeşitli hukuk dallarında 15 ve gümrük alanında 33 olmak üzere toplam 83 konuda düzenleme yapılmıştır” (Çalıkoğlu, 2020; Gültekin, 2021: 1131).

Türkiye’de pandemiyle mücadelede alınan ekonomik tedbirler şöyledir (<http://www.isim.org.tr>, <https://tim.org.tr>);

Vergi vb. mali tedbirler

- 2 milyondan fazla mükellefin muhtasar, KDV ve prim ödemelerinin 6 ay ertelenmesi: Bu kapsamda yaklaşık 53,6 milyar TL’lik muhtasar, KDV ve sosyal güvenlik primi tahsilatı ertelenmiş oldu.
- Tüm gelir vergisi mükellefi 1,9 milyon vatandaş da mücbir sebep hali kapsamına alınması
- Otel kiralamalarına ilişkin yasal ödemelerin 6 ay ertelenmesi
- Vergi beyanname verme ve tahakkuk eden vergi ödeme sürelerinin ertelenmesi
- Beyannamelere istinaden tahakkuk eden vergilerin ödeme sürelerinin ise altışar ay uzatılması
- 65 yaşın üzerinde ve kronik rahatsızlığı nedeniyle sokağa çıkamayacak olan vergi mükellefi vatandaşların beyanname ve ödemelerinin yasağın sonuna kadar ertelenmesi
- Konaklama vergisinin uygulanmasını 2021 yılı Ocak ayına kadar ertelenmesi
- Yurt içi havayolu taşımacılığında 3 ay süreyle KDV oranını % 18’den % 1’e indirilmesi

Bankacılık işlemlerine dair;

- 31 Mart 2020 tarihine kadar taksit, faiz ve anaparasını ödemeyenlerin bu döneme dair ödemelerini erteleyebilmesi • Bireysel kredi müşterilerinin taksit, kredi kartı ödemeleri 3 aya kadar öteleyebilmesi
- Kamu bankaların aylık 5 bin TL’nin altında geliri olan tüm vatandaşlar için temel ihtiyaç desteği paketini devreye alması
- Salgından etkilenen tüm firmalara “İş’e Devam Kredi Desteği” verilmesi
- Halkbank tarafından tüm esnaf için " işletme ve finans desteği " ile " paraf esnaf kart desteği " paketlerinin hayata geçirilmesi

İstihdama yönelik alınan tedbirler kapsamında;

- Asgari ücret desteğinin işletme büyüklüğüne bakılmaksızın sürdürülmesi
- Kamu sektöründe ve özel sektörde esnek ve uzaktan çalışma modelinin devreye alınması
- İşten çıkarmaları önlemek için korona virüsten etkilenen iş yerlerinde çalışanlara yönelik olarak kısa çalışma ödeneğinin devreye alınması
- Kısa çalışma ödeneği ile faaliyetlerini azaltan ya da durduran işletmelerde çalışan vatandaşlara 3 ay maaş desteği verilmesi

Hane halkına maddi destek kapsamında;

- İhtiyaç sahibi 2 milyon 111 bin haneye 1.000 TL nakdi yardım yapılması bu kapsamda 2 milyar TL'lik paketin devreye alınması
- Geliri 5 bin liranın altında olan 6.7 milyon vatandaşa 40 milyar lira finansman desteği verilmesi
- İşsiz kalanlara ve yardım talebinde bulunan 5.5 milyon aileye 1.000 TL yardım yapılması

Belediyelere aktarılan kaynak

- Belediyelere ek olarak 3 milyar TL'lik kaynak sağlanması.
- Belediyelerin aylık vergi payı ödemelerinde borçlarına karşılık yapılan 3 milyar TL'lik 3 aylık (nisan-mayıs-haziran) kesintinin yapılmaması.

Diğer

- Devlet destekli alacak sigortası kapsamının genişletilmesi: Bu kapsamda devlet destekli alacak sigortası 25 milyon TL'den 125 milyon TL'ye çıkartılmıştır.
- Halkbank aracılığıyla 1 milyon 300 bin çiftçiye 27 milyar lira destek sağlanmıştır.
- Teknoloji geliştirme bölgesinde yer alan firmalardan 2 ay boyunca kira alınmaması.
- Tüm sağlık çalışanları için performans ödemelerinin 3 ay boyunca en üst seviye olan tavandan yapılması: Bunun için 4,5 milyar TL ek kaynak sağlanmıştır.
- 32 bin sağlık personeli alımı gerçekleştirilmesi Kaynak: Türkiye Cumhuriyeti Hazine ve Maliye Bakanlığı, Covid-19 Ekonomik İstikrar Kalkanı Paketi,

SONUÇ

Hala etkisini sürdüren Covid 19 pandemisi tüm dünyayı etkisi altına aldığı gibi Türkiye'de de etkisini göstermiştir. Tüm dünyaya yayılan Covid 19 pandemisinin hem insan sağlığı hem de ekonomi üzerinde etkilerinin olduğu gözlenmektedir. Bu yaşanan bu olumsuz etkilerin giderilebilmesi için çeşitli önlemler alınmıştır. Bu önlemler ışığında Covid 19 pandemisinin olumsuz etkilerini azaltmak için hem sağlık sektöründe hem de ekonomi alanında çalışmalar halen devam etmektedir. Türkiye'de pandemi ile mücadelede alınan ekonomik tedbirler; bankacılık işlemlerine dair vergi ve mali tedbirler, istihdama yönelik tedbirler, hane halkına maddi destek kapsamındaki tedbirler, belediyelere aktarılan kaynaklar gibi tedbirlerdir.

Pandemi nedeniyle küresel krizin Türkiye ekonomisine etkileri ihracat ve ithalat, turizmi olumsuz etkileyerek üretimde düşüşe neden olduğu gibi Türk Lirasının değerinin düşmesi, enflasyonun yükselmesine ve bütçe açığının artmasına neden olmuştur.

Pandemi nedeniyle ihracat yapılan ülkelerde ekonomik daralma ortaya çıktığından dolayı bu durum Türkiye'nin ihracatını olumsuz etkilemiştir. İthalat, Covid-19 pandemisi sonucu düşmüştür. Bu, bir yandan cari açığımızın dolayısıyla dış finansman ihtiyacımızın düşmesine bir yandan da üretimin düşmesine yol açmıştır. Üretimimizde girdi olarak kullandığımız ithal mallar oldukça ağırlıklı olup bunların ithalatında oluşan sıkıntılar üretimimizi olumsuz etkilemiştir.

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Türkiye

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ABSTRACTS

Albania In The European Integration Process

Dr. Abla Xhaferi¹

¹European University of Tirana, Albania

Abstract: The purpose of this study is to highlight the efforts of Albanians to realize the early aspiration for integration into the European Union, as well as the necessity of involvement in this process. This goal will be achieved based on the analysis and synthesis of facts and development of Albania's almost thirty years of relations with the European Union. The European Union is an early dream of its members. Integration into the large European family has emphasized the need to know the complex processes, regional, European and global, the concepts of globalization, environmental pollution, etc. The countries of the Western Balkans region, including Albania, have also dreamed of becoming part of this family. What brings the Albanian people closer to the EU is the geographical position, culture, traditions and a great wealth of values worthy of integration into this Union. Albania's EU integration process began immediately after the great upheaval and transition from a dictatorial system to a democracy. During this process, a series of bilateral agreements were signed, which have helped and are helping to develop the market economy and political processes within the country according to EU standards. These agreements have also been accompanied by financial assistance, which has not sufficiently affected the needs of a transitional and underdeveloped country. However, the great EU assistance to our country has brought the latter to the brink of opening membership negotiations, a much-needed and long-awaited event. To achieve this, Albania must further the tasks set by the EU, such as: the fight against crime and corruption, the sequel of justice reform, review media law, respect property rights etc.

Water desalination in Agriculture and Free Market Economics in San Quintin, Baja California, Mexico

O. Alberto Pombo (PhD)

Abstract: In the absence of policies aimed at small agricultural producers, the adoption of market-oriented desalination technologies tends to favor medium and large producers, small producers, lacking the economic capacity to invest in cutting-edge technologies are forced to leave the market. In San Quintin resulted in the overexploitation of the aquifer, overinvestment and excess of installed treatment capacity. The main limitation for farmers today is the impossibility of directly treating seawater due to the Mexican permit systems that make it impossible for small and medium producers to access that source. Large private seawater desalination plants serving the agricultural sector is believed as the key to the future expansion of the agriculture sector, this would provide a reliable source of water without the capital investments required nowadays. To prevent the concentration of capital and allow medium and small producers to remain in the market it is required a national policy directed specifically to that sector, providing economic aid to those who have the least to allow exploitation of the water resource more equitably and efficiently, which will result in a better distribution of wealth and better conditions of work for thousands of rural workers.

Keywords: Agriculture, Market Economics

An investigation of the relationship of FDI and economic growth in EU countries using Panel ARDL approach

Tsimpida Chrysanthi¹

¹Ph.D. Candidate, University of Macedonia, chrysats@gmail.com

Abstract: The study aims to examine the FDI-growth nexus in EU countries for the period 1996-2018. Empirical literature has suggested ambiguous results regarding the beneficial effects of FDI on host economies. In the present study panel ARDL approach is employed using the pooled mean group estimator, as the more suitable for the dataset under examination. Dynamic fixed effects and mean group estimators are also implemented. The results of the study indicate a positive long-run relationship between FDI and growth.

Keywords: FDI, spillover effect, EU, financial crisis, cointegration, ARDL.

Role of Research In University Rankings*

Evija Rusite¹

Biruta Sloka²

¹ University of Latvia, Evija.Rusite@lu.lv, ORCID: <https://orcid.org/0000-0002-0007-5534>

² University of Latvia, Biruta.Sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

Abstract: Recently by universities managementt, by government insitutions and different agencies related to higher education it is paid more and more attention for university international rankings as the university rankings in great extent indirectly influence student (especially foreign student) applications for studies at the the respective university as well as contribution for financing of research projects by different research financing sources. Very often it is paid to low attention on visdibility of research results reflections in publicly available resources (webpages, social networks, etc).

The aim of this paper is to find the role of research in different university rankings and evaluate of visibility of research result reflections for universities included in international university rankings in the Baltic countries.

Research methods and materials: scientific publications and previous research findings analysis, analysis of statistical data on different international rankings of universities in the Baltic countries with special attention to research contribution tendencies in those universities; analysis of publicly visible materials on research results for Baltic universities included in the international university rankings.

Research results indicate that universities in Baltic countries which are in the highest places in international rankings of universities are showing research results more visible besides bigger financing for research.

Keywords: *university rankings, research, research financing, public visibility of research results.*

* The research was supported by the NATIONAL RESEARCH PROGRAMME “LATVIAN HERITAGE AND FUTURE CHALLENGES FOR THE SUSTAINABILITY OF THE STATE” project “CHALLENGES FOR THE LATVIAN STATE AND SOCIETY AND THE SOLUTIONS IN INTERNATIONAL CONTEXT (INTERFRAME-LV)”

New Dimensions of Crowdfunding for Schools

Irina Teodora Manolescu¹

Ana Maria Stefan²

¹ Alexandru Ioan Cuza University of Iasi, Romania, irina.manolescu@gmail.com, <https://orcid.org/0000-0002-1869-1343>

² Ion Creanga School, Targu Frumos, Romania, bimbolica@yahoo.com, <https://orcid.org/0000-0003-3902-2939>

Abstract: Schools mostly use public funding. Even if the legislation allows financing from other sources, the lack of information, the evasive mentions in the legislation, the prudence specific to the public educational system lead to the neglect of other possibilities for financing school development projects. The multiple needs that schools have to cover, according to the growing expectations of society, the explicit interest that different people and organizations show for supporting, including financial, educational activities require the orientation of school management to alternative sources of funding. Fundraising can obtain financial resources for a specific cause, but it also aims to attract supporters who believe in the institution's projects, in its mission and want to contribute to their realization. Crowdfunding, defined as a collective effort of multiple people who allocate resources in the virtual network to support projects initiated by other people or organizations, is a modern variant of fundraising. Although it is specific to the economic field, especially for start-ups and social enterprises, crowdfunding options through donations and rewards can also be used for educational projects.

The purpose of the research is to make an x-ray of the way in which schools in Romania have developed their fundraising strategy through crowdfunding. The research has the following specific objectives: analysis of educational projects uploaded on crowdfunding platforms; investigating the opinions of teachers and school managers on the implications of crowdfunding at the school organization level; highlighting the availability of teachers and school managers to attract funds for educational projects through crowdfunding; identifying the motivation and key competencies of teachers and school managers in organizing a crowdfunding campaign. The documentation and analysis aimed at gathering information on projects uploaded to crowdfunding platforms in general and educational platforms in particular. In order to obtain information on the implications at school level in crowdfunding, a focus-group interview was used. To illustrate the availability of school managers, the semi-structured individual interview was used.

The research results show a relatively small number of educational projects funded by crowdfunding (less than 10% of all projects uploaded on platforms), low skills of school managers and teachers to attract funds, but also a growing interest in alternative forms of funding from their part. The key elements of successful educational campaigns are highlighted as good practices for future educational crowdfunding campaigns. The implications at the school level have proven to be important. Beyond funding important projects for the school, a crowdfunding campaign brings benefits related to the involvement of teachers, students and improving their entrepreneurial skills.

Keywords: fundraising, crowdfunding, school management, educational project.

Dark Tourism Dilemmas – a Systematic Approach

Irina Teodora Manolescu¹

Mihai Talmaciu²

¹ Alexandru Ioan Cuza University of Iasi, Romania, irina.manolescu@gmail.com, <https://orcid.org/0000-0002-1869-1343>

² Alexandru Ioan Cuza University of Iasi, Romania, mtalm@uaic.ro, <https://orcid.org/0000-0001-8957-5991>

Abstract: Dark tourism is a form of tourism with a growing interest from researchers, tour operators and tourists. Initially considered a form of niche tourism, some attractions in the field are currently visited by millions of tourists annually, themed tours are organized, and traditional attractions and innovative tourist products include specific dark tourism components in their offer. There are hierarchies of the dark tourism offer depending on the notoriety, the intensity of the experience and the multitude of attractions in a certain area. Over time, the categories included in dark tourism have diversified, but also bring controversy regarding the promotion of tourist destinations through these attractions.

The paper aims to analyse the dilemmas related to dark tourism, both in terms of supply and demand for tourism. Consideration or not of an attraction as component of dark tourism, reluctance of local, regional or national actors to declare and promote specific attractions, tourist behaviour and permission to photograph certain areas, indirect support of certain value systems and regimes, potential negative influences on certain categories of tourists and endangering the health of visitors, the organization of illegal tours are the most frequently indicated negative effects of this form of tourism. Commodification, the superficial nature of the tourist offer and the mystification of historical truths are the undesirable effects that characterize dark tourism. Secondary sources were used to conduct the research - a systematic analysis of articles from the Web of Science core collection and other databases, interviews of various actors in the field of tourism, websites and travel platforms. The aim was to classify the different categories considered to be of the dark tourism type and to identify the controversies in including or not including them in this form of tourism. For each category, the problems indicated in the operationalization of tourism activities were highlighted and their implications on the different parties involved.

Although considered a controversial form of tourism, dark tourism brings certain advantages: the distribution of attractions in areas considered non-traditional in terms of tourism and, implicitly, the contribution to the development of these regions, the relatively high price that tourists are willing to pay for organized tours, increasing the interactivity and enriching the tourist experience, with the influence on increasing the tourists' satisfaction, and last but not least the important educational role that these attractions have. A balanced approach, which takes into account the community's value system but which pragmatically considers the advantages and disadvantages of being included in tourist circuits and promoting dark attractions, is the way in which the most benefits could be brought to all parties involved.

Keywords: dark tourism, value system, commodification, dilemmas.

Revenues and the Expenses of Bulgarian banks during COVID19 crises

Assoc. Prof. Kamelia Assenova, PhD¹

¹Department of Economics, University of Ruse“Angel Kanchev, E-mail: kassenova@uni-ruse.bg

Abstract: COVID19 pandemic has led to negative changes of economic activity in all countries of the world. It has affected all sectors of the economy. In the Bulgarian economy have same effects due to this crisis.

The banks have played a key role as providers of payment services, liquidity and financing to businesses and household during the COVID-19 crisis.

The changes of the liabilities and assets operations of the banks during the COVID19 crisis led to variations of their revenues and expenses of the banks. The nature of the bank as a financial institution predetermines the receiving of financial revenues and the execution of mainly financial expenses, as the financial activity is the base for the banks. As a result of the COVID19 crisis, almost all financial revenues decreased, while interest costs increased. As a final result, the income from the operating activity of the banks in Bulgaria decreases insignificantly.

Keywords: banking, revenues of bank, expenses of bank, COVID19

Azerbaycan'da iş ortamının gelişimi

Mehpara MALIKOVA¹

¹Namık Kemal Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Çalışma İktisadı Bölümü, Azerbaycan Cumhuriyeti Devlet İstatistik Komitesi, mehpara.malikova@gmail.com

Özet: Azerbaycan'da girişimciliğin sürdürülebilir gelişimi için ana hedeflerden biri, yasal düzenleme ve yasal çerçevenin iyileştirilmesi yoluyla iş ortamını iyileştirmektir. Ülkemizde son yıllarda uygulanan bu ekonomik reformlar arasında iş ortamının daha da iyileştirilmesi, teşvik politikalarının sürdürülmesi ve kurumsal reformlar yer almaktadır.

Önde gelen ekonomik ve mali kurumlar ve derecelendirme merkezleri, Azerbaycan'daki sistemli ekonomi politikasını ve reformları övüyor.

Dünyanın önde gelen düşünce kuruluşlarından biri olan Heritage Foundation'ın hazırladığı "Ekonomik Özgürlük Endeksi 2021" raporunda Azerbaycan'ın konumu 6 puan yükselerek 172 ülke arasında 38. sırada yer aldı. Azerbaycan, ekonomik özgürlük konusunda olası 100 üzerinden 70.1 puan aldı.

Rapora göre Azerbaycan, Avrupa bölgesindeki 45 ülke arasında 23. sırada yer almakta olup, toplam puanı bölge ortalamasına eşit ve dünya ortalamasının üzerindedir. Rapora göre ülkemiz Fransa, İspanya, İtalya ve Polonya gibi gelişmiş ülkelerin önünde yer almakta ve endekste en gelişmiş ülkeler arasında yer almaktadır. Başta bankacılık, gayrimenkul, para, vergi, maliye ve diğer alanlarda olmak üzere ekonomideki gelişme eğilimleri, dünyada Azerbaycan ekonomisine olan güveni güçlendiriyor.

Uygulanan reform ve tedbirlerin arka planına karşı, iş ortamını değerlendiren en önemli raporlardan biri olan Dünya Bankası'nın "Doing Business" raporunun, ülkemizde son yıllarda uygulanan reformları öne çıkarması ve örnek reformlar olarak görmesi tesadüf değildir. Geçen yıl Aralık ayında, Dünya Bankası'nın İç Denetim yapıları tarafından yürütülen ayrıntılı teşhisler sonucunda Azerbaycan'ın "Doing Business 2020" raporundaki konumu iyileşti. Örneğin Azerbaycan, Dünya Bankası'nın "Doing Business 2020" raporunda en reformist 10 ülke arasında yer alıyor. Raporda ülke, Sovyet sonrası, Orta Asya ve Doğu Avrupa bölgesindeki çoğu ülkeden daha iyi olan küresel sıralamada 191 ülke arasında 28. sırada yer alıyor.

Azerbaycan'da son yıllarda uygulanan ekonomik reformlar arasında iş ortamının daha da iyileştirilmesi, teşvik politikalarının sürdürülmesi ve kurumsal reformlar yer almaktadır. Devlet, makroekonomik istikrarı ve altyapı gelişimini destekleyerek iş ortamının iyileştirilmesine katkıda bulunmaya devam edecektir. Cumhurbaşkanı tarafından 2015 yılı sonundan bu yana girişimciliğin geliştirilmesine yönelik alınan önemli kararlar, iş ortamını daha da iyileştirmek için çok önemli adımlardır.

Özel sektör, piyasa ekonomisi yolunu seçmiş herhangi bir devletin bağımsız varoluş ve gelişme sürecinde önemli bir rol oynamaktadır. Bu sebepten ülkemizde girişimciliğin geliştirilmesine özel önem verilmektedir. Son yıllarda Cumhurbaşkanı İlham Aliyev'in "Ülkemizin kalkınması girişimciliğin gelişmesine bağlıdır" stratejik çizgisine uygun olarak, iş ve yatırım ortamını sürekli iyileştirmek için tutarlı önlemler alınmaktadır.

Azerbaycan'daki iş ortamını iyileştirmeye yönelik ekonomik reformlar, ülkede girişimciliğin gelişmesine ivme kazandırdı. Özellikle, kamu-girişimci ilişkilerinin ve yatırım ortamının iyileştirilmesi, petrol dışı sektörü teşvik etmenin yanı sıra özel sektöre yönelik teşviklerin getirilmesi, tarım sektörüne yönelik kamusal bakımın artırılması, küçük ve orta ölçekli işletmelerin desteklenmesi bu açıdan çok önemlidir.

Ekonomik reformlar ve iş ortamını düzenleyen ekonomik mevzuatın iyileştirilmesi sonucunda ülkedeki iş ortamı iyileşmekte, girişimcilik genişlemekte ve özel sektörün GSYİH içindeki ve ekonominin tüm sektörlerindeki payı artmaktadır. Aynı zamanda devlet tarafından çeşitli yollarla özel sektörün gelişimini sağlamak amacıyla, yasal çerçeve sürekli iyileştirilmekte, özelleştirme gerçekleştirilmekte, çeşitli programlar kabul edilmekte, vergi ve gümrük sistemleri reforme edilmekte, özel sektörü desteklemek için çeşitli finansman kaynakları oluşturulmakta ve altyapı iyileştirilmektedir.

Anahtar Kelimeler: girişimcilik, iş ortamı, girişimciliğin gelişimi, ekonomik reformlar

Development of the business environment in Azerbaijan

Abstract: One of the main goals for the sustainable development of entrepreneurship in Azerbaijan is to improve the business environment through the improvement of legal regulation and legal framework. Among these economic reforms implemented in our country in recent years are the improvement of the business environment, the continuation of incentive policies and institutional reforms.

Leading economic and financial institutions and rating centers praise the systematic economic policy and reforms in Azerbaijan.

In the "Economic Freedom Index 2021" report prepared by the Heritage Foundation, one of the world's leading think tanks, Azerbaijan's position rose by 6 points and ranked 38th among 172 countries. Azerbaijan scored 70.1 out of 100 possible on economic freedom.

According to the report, Azerbaijan ranks 23rd among 45 countries in the European region, and its total score is equal to the regional average and above the world average. According to the report, our country is ahead of developed countries such as France, Spain, Italy and Poland and is among the most developed countries in the index. Development trends in the economy, especially in banking, real estate, money, tax, finance and other areas, strengthen the confidence in the Azerbaijani economy in the world.

Against the background of the implemented reforms and measures, it is no coincidence that the World Bank's "Doing Business" report, one of the most important reports evaluating the business environment, highlights the reforms implemented in our country in recent years and regards it as exemplary reforms. In December last year, Azerbaijan's position in the "Doing Business 2020" report improved as a result of detailed diagnostics conducted by the World Bank's Internal Audit structures. For example, Azerbaijan is among the 10 most reformist countries in the World Bank's "Doing Business 2020" report. The report ranks the country 28th out of 191 countries in the global ranking, better than most countries in the post-Soviet, Central Asian and Eastern Europe region.

The economic reforms implemented in Azerbaijan in recent years include further improvement of the business environment, continuation of incentive policies and institutional reforms. The government will continue to contribute to the improvement of the business environment by supporting macroeconomic stability and infrastructure development. Important decisions taken by the President for the development of entrepreneurship since the end of 2015 are very important steps to further improve the business environment.

The private sector plays an important role in the independent existence and development of any state that has chosen the market economy path. For this reason, special attention is given to the development of entrepreneurship in our country. In recent years, consistent measures have been taken to continuously improve the business and investment environment, in line with President Ilham Aliyev's strategic line "The development of our country depends on the development of entrepreneurship".

Economic reforms aimed at improving the business environment in Azerbaijan gave impetus to the development of entrepreneurship in the country. In particular, it is very important to improve public-entrepreneur relations and the investment environment, to encourage the non-oil sector as well as to introduce incentives for the private sector, to increase public care for the agricultural sector, and to support small and medium-sized enterprises.

As a result of the economic reforms and the improvement of the economic legislation regulating the business environment, the business environment in the country is improving, entrepreneurship is expanding and the share of the private sector in GDP and in all sectors of the economy is increasing. At the same time, the legal framework is constantly being improved, privatization is carried out, various programs are adopted, tax and customs systems are reformed, various sources of financing are created to support the private sector, and infrastructure is improved in order to ensure the development of the private sector in various ways by the government.

Keywords: entrepreneurship, business environment, development of entrepreneurship, economic reforms

Digital maturity in SME's- rise of Industry 4.0 and beyond

Tjaša Alegro¹

Vita Petek²

¹Teaching Assistant, University of Maribor, Faculty of Tourism, Cesta prvih borcev, 36, 8250 Brežice, Slovenia.
E-mail: tjasa.alegro1@um.si.

²Teaching Assistant, University of Maribor, Faculty of Tourism, Cesta prvih borcev 36, 8250 Brežice, Slovenia.
E-mail: vita.petek2@um.si.

Abstract: Today, the market in which companies operate is strongly digitally oriented. Digital transformation represents an organizational change and improves the organizational capacity of the company and tries to optimize the time and finance of certain work processes. In Slovenia, we have a goal with project Tourism 4.0 to establish an environment with a networking platform for all stakeholders in tourism based on Industry 4.0 technology and improve the local community's quality of life. The project encourages using the Internet of Things, data block verification, artistic intelligence and other technologies for sustainable development with digitalization. Slovenia encourages digitization with four types of vouchers and measures SME's digitalization with questionnaires divided into several sets. In the current situation of the Covid-19 pandemic, tourism companies were pushed to increase the digitalization of their business. In tourism, companies have started offering their services online such as visits to museums, galleries and others with 360-degree views. Destination tours are also available online, such as Amazon Explore, where a tour guide takes you around the destination live from your home. Our research found out that questioners regarding measuring the digital maturity of SME's were found to be a positive thing. Still, they are very general and should be more adapted to the industry they refer to. We suggest adding more specific questions into the questioners in the tourism industry concerning the interactivity of tourists in "online" and "offline" destination visits.

Key words: digitalisation, SME's, industry 4.0, Tourism 4.0

Young Influencers - Skillful Persuaders: Strategies and Tactics Behind Children's Influence on Family Purchasing Decision

Veronija Nolcheska, PhD¹

¹University "St. Kliment Ohridski", Faculty of Economics - Prilep, Republic of North Macedonia

e-mail: veronija.nolcheska@gmail.com, ORCID: <https://orcid.org/0000-0002-9150-2262>

Abstract: Research has shown that as a result of particular societal, demographic, socio-economic, cultural and technological changes, children's influence on parental buying decisions and family purchasing has been constantly increasing over the last few decades, thus for many product categories they became the main decision-makers. Aware of the influential power of these young consumers, academics and researchers aim to dive deeper into the phenomenon and understand the entire process of children's influence on family purchasing decision including all its characteristics and levels, preconditions, determinants, internal and external factors and circumstances and how it actually happens. As part of a more extensive study focused on the reasons and factors of children's influence on family purchasing, this research paper investigates the influencing tactics and strategies children use to persuade parents and affect family purchasing decision for different product categories. Moreover, this paper identifies the most effective influencing strategies revealing their effect size estimates and observes how these persuasive tactics change based on child's age, gender and level of socio-cognitive development. Research strategy comprises both qualitative and quantitative methods, taking in consideration the parental perception of children's influence and adopted influencing strategies. Therefore, data collection included 5 focus group discussions with a total number of 46 participants, as well as a survey conducted on a multistage cluster sample of 659 respondents. After the persuasive tactics and influencing strategies were identified through the qualitative data analysis, they were classified in 5 main groups: aggressive strategies, emotional strategies, persuasion strategies, rational strategies and bargaining, and knowledge/expertise strategies. Furthermore, based on the obtained quantitative data, the usage and effect of each strategy was tested and measured. The usage and effect of each influencing strategy and the level of children's influence on family purchasing decision for each product category were measured on a 9-point scale. Quantitative data was processed and analyzed in SPSS 20 and SPSS Amos. Based on the results of this study it can be concluded that the rational strategies and the expertise strategies are the most effective ones. Child's gender is not a significant factor of the influencing strategies usage or strategy effectiveness. Persuasive tactics change, evolve and become more sophisticated as children move to higher stages of socio-cognitive development and consumer socialization and therefore become more influential.

Keywords: influencing strategies, children's influence, family purchase decision-making process

In searching of answer of question of recognition of optimal tax-policies to overcome the situation of COVID-19 vs. advance economic recovery of bulgarian economy

Ass. Prof., PhD student Vesela Angelova¹

¹University of Agribusiness and Rural Development, Faculty of Economics and Management, Department of „Economics and Finance“, vangelova@uard.bg

Abstract: In this paper, we analyze how bulgarian economy is addressing the COVID-19 pandemic. The spread of the COVID-19 virus in Bulgaria has created enormous strains on our healthcare system and driven government to take extreme measures to contain the virus, including the lock down of most citizens and shutting down most economic sectors. Due to these unique challenges coming from our economy that was weak already in 2020, Bulgaria faces a global crisis of unprecedented impact and high uncertainty about the recovery process. Moreover, we review the estimated economic impact of COVID-19, as well as the expected recovery and its time frame.

This crisis in Bulgria created a supply shock added to a forced shutdown of the economy. As such, traditional tools to boost credit demand and usual demand-side policies alone are likely to generate little positive effect, as any aggregate demand that may be incentivized will not likely be followed by aggregate supply. A combination of demand-side and supply-side measures may prove to be more effective to boost the recovery after the pandemic.

Finally, we discuss the optimal policies to overcome the situation and advance towards economic recovery and the stabilization of public finances.

Key words: COVID-19, AD, AS; fiscal policy; monetary stimulus; government; crisis; demand-side; supply-side

Different Factor Influence on Marine Product Processing in the Baltic Sea Region: Survey Reflections*

Zaiga Ozolina¹

Biruta Sloka²

¹ University of Latvia, Zaigai@inbox.lv, ORCID: <https://orcid.org/0000-0001-5841-1265>

² University of Latvia, Biruta.Sloka@lu.lv, ORCID: <https://orcid.org/0000-0003-2129-053X>

Abstract: In last decades researchers as well as politicians in many countries of the Baltic Sea Region pay a lot of attention to blue mussel production also in the Baltic Sea. Blue mussels are traditionally much produced and consumed in different parts of the globe, but the Baltic Sea Region is new in this field as the water in the Baltic Sea is colder than in many traditionally developed mussel farms but blue mussels are very useful not only for food, for animal feed but also very important for cleaning the sea water.

The aim of this paper is to find the role of different factors affecting marine product processing in the Baltic Sea Region.

Research methods and materials: scientific publications and previous research findings analysis, analysis of expert survey on different aspects of marine product development in the Baltic Sea Region, evaluations of the survey data are analysed by descriptive statistics (by indicators of central tendency or location, by indicators of dispersion or variability), by cross-tabulations, testing of statistical hypotheses by t-test and by analysis of variance (ANOVA), by correlation analysis.

Research results signalise the experts from the Baltic Sea Region as the most important for marine product processing determine end-use market presence, labour force presence, government support and education level.

Keywords: *Marine products, marketing events, marine products processing.*

* The research was supported by the NATIONAL RESEARCH PROGRAMME “LATVIAN HERITAGE AND FUTURE CHALLENGES FOR THE SUSTAINABILITY OF THE STATE” project “CHALLENGES FOR THE LATVIAN STATE AND SOCIETY AND THE SOLUTIONS IN INTERNATIONAL CONTEXT (INTERFRAME-LV)”

The Evaluation of Theses Written in Our Country on Generation Z

Dr. Burcu Yiğit¹

¹Independent Researcher, brcygt@hotmail.com, ORCID: 0000-0002-2071-0099

Abstract: Z generation is in the future and focus of the business world, that are the rapid changes, very complex and dynamic structure. Z generation have involved in business life gradually, and the number of theses and researches have increased in recent years.

The aim of this study is to examine by content analysis method, which theses were written in our country in the field of Z generation. We have reached 74 theses totally. The theses in the study were evaluated by content analysis method according to the publication year, university name, the language of the thesis, the type of thesis, institute, department, and the titles of the thesis advisors. Frequency and percentages were calculated.

According to the analyzes, it was seen that the highest number of theses were written in 2020 year; the majority of theses were studied at Marmara University; Turkish language as language of the thesis; mostly the master's theses. It was determined the Institute of Social Sciences as an institute; Business Administration Department as a department and Assistant Professor on the basis of thesis advisory.

Anahtar Kelimeler: Z Generation, Generations, Content Analysis

Z Kuşağı Üzerine Ülkemizde Yazılan Tezlerin Değerlendirilmesi

Dr. Burcu Yiğit¹

¹Bağımsız Araştırmacı, brcygt@hotmail.com, ORCID: 0000-0002-2071-0099

Özet: Değişmelerin hızla olduğu, fazlasıyla karmaşık ve dinamik bir yapıda olan iş dünyasının geleceğinde ve odağında Z kuşağı bulunmaktadır. Z kuşağının da yavaş yavaş iş hayatına dahil olması ile birlikte, yazılan tez ve araştırmaların sayısı da son yıllarda artış göstermiştir.

Bu çalışmanın amacı, ülkemizde Z kuşağı alanında yazılan tezlerin içerik analizi yöntemi ile incelenmesidir. Toplamda 74 adet tezin tamamına erişilmiştir. Çalışmadaki tezler yayım yılı, üniversite, tezin yazıldığı dil, tez türü, enstitü, anabilim dalı, tez danışmanlarının ünvanlarına göre içerik analizi yöntemi ile değerlendirilmiştir. Frekans ve yüzde hesaplarına yer verilmiştir.

Yapılan analizler doğrultusunda, sayıca en çok tezin 2020 yılında yazıldığı; tezlerin çoğunluğunun Marmara Üniversitesi'nde çalışıldığı; tez dili olarak Türkçe dilinde olduğu; yüksek lisans tezlerinin en çok olduğu tespit edilmiştir. Enstitü olarak, Sosyal Bilimler Enstitüsü'nde; anabilim dalı olarak İşletme Anabilim Dalı'nda ve tez danışmanı bazında ise Dr. Öğretim Üyesi olarak belirlenmiştir.

Anahtar Kelimeler: Z Kuşağı, Kuşaklar, Content Analysis

Çalışanların Liderlik Davranışları Algılarının Sosyo-Demografik Unsurlara Göre Değerlendirilmesi: Özel Hastanede Bir Uygulama

Dr. Öğr. Üyesi Muhammet ÇANKAYA¹

¹Hitit Üniversitesi, Sağlık Bilimleri Fakültesi, Sağlık Yönetimi Bölümü, muhammetcankaya@gmail.com, 0000-0003-3498-7328

Özet: Yukl (2002), liderlik davranışlarını; işgören, üretim ve değişim odaklı liderlik davranışlarından oluşan üç boyutlu bir model ile açıklamaktadır (Ağca ve Döven, 2016). İşgören odaklı liderlik; liderin takipçiler üzerinde güven oluşturmaya, onları birey olarak dikkate alması, onlarla dostluk ve arkadaşlık kurması yönündeki davranışlardan oluşmaktadır (Warrick, 1981: 156). İşin teknik ya da görev yönleri üzerine odaklanan liderlik türü ise; üretim odaklı liderlik olarak ifade edilmektedir. Bir diğer liderlik davranış türü olan değişim odaklı liderlik; örgüt kültürünün yeniden ele alınması, vizyon oluşturulması, yenilik ve öğrenmeyi artırarak örgütsel değişimin gerçekleştirilmesini içeren davranışlardır (Yukl, 2002: 7).

Sağlık sektörünün en önemli unsurlarından biri de hastanelerdir. Sağlık sektöründeki rekabetin artmasıyla birlikte hastaneler rekabeti sürdürebilmek için sahip oldukları personelden en etkili ve verimli biçimde faydalanmanın yollarını aramaktadır. Bu yollardan biri de; hastanelerin tüm yönetsel kademelerindeki yöneticilerin etkili liderler olmalarından geçmektedir (Tengilimoğlu ve Yiğit, 2005). Bu nedenle sağlık kurumlarının etkili ve verimli yönetilebilmesi için liderlerin çalışanlarına karşı sergiledikleri liderlik davranışları ve bu davranışların çalışanlarca nasıl algılandığı konusu oldukça önemlidir.

Bu çalışma; İzmit ilindeki özel bir hastanede görev yapan çalışanların liderlik davranışları algılarında sosyo-demografik özelliklere göre anlamlı farklılıkların olup olmadığını incelemek amacıyla yapılmıştır. Bu kapsamda çalışmada ilk olarak çalışanların liderlik davranışları algı düzeyleri belirlenmiştir. Daha sonra çalışanların liderlik davranışları algılarında sosyo-demografik özelliklere göre anlamlı farklılıkların olup olmadığı incelenmiştir. Çalışmada Ekvall ve Arvonen (1991) tarafından geliştirilen ve Tengilimoğlu (2005) tarafından Türkçeye çevrilen, 3 boyut ve 36 ifadeden oluşan “Liderlik Davranışları Ölçeği” kullanılmıştır. Analizler için yüzde, frekans, ortalama, Bağımsız Örneklem t Testi ve Tek yönlü ANOVA testleri kullanılmıştır. Çalışma sonucunda; çalışanların işgören, üretim ve değişim odaklı liderlik davranışları algılarının yüksek düzeyde olduğu bulunmuştur. Çalışanların liderlik davranışları algılarında; medeni durum, eğitim düzeyi, yaş grubu ve yönetici ile çalışma sürelerine göre anlamlı farklılıklar bulunamazken, cinsiyet ve meslek gruplarına göre algılarında anlamlı farklılıklar tespit edilmiştir.

Anahtar Kelimeler: Liderlik Davranışları, İşgören Odaklı Liderlik, Üretim Odaklı Liderlik, Değişim Odaklı Liderlik, Sağlık Çalışanları.

Evaluating the Leadership Behaviors Perception of Employees According to Socio-Demographic Elements: An Application in a Private Hospital

Assistant Professor Dr. Muhammet ÇANKAYA¹

¹Hitit University, Faculty of Health Sciences, Department of Health Management, muhammetcankaya@gmail.com, 0000-0003-3498-7328

Abstract: Yukl (2002) explains leadership behaviors with a three-dimensional model comprising person, production and change oriented leadership behaviors (Ağca and Döven, 2016). Person oriented leadership comprises behaviors including a leader creating trust in followers, considering them individuals and establishing friendship with them (Warrick, 1981: 156). The type of leadership which focuses on the technical or task-related aspects of the work is expressed as production oriented leadership. Change oriented leadership which is another type of leadership behavior, comprises behaviors that include rehandling the organizational culture, creating a vision, enhancing novelty and learning and causing an organizational change (Yukl, 2002: 7).

One of the most important elements of the health sector is hospitals. Together with the increase in competition in the health sector, hospitals have sought ways of utilizing their personnel in the most efficient and effective way to sustain the competition. One of these ways is that managers in all executive levels of hospitals become efficient leaders (Tengilimoğlu and Yiğit, 2005). Therefore in order to manage healthcare organizations efficiently and effectively, the leadership behaviors that leaders display toward their employees and how employees perceive these behaviors are crucial.

This study sought to examine whether there were significant differences in the leadership behaviors perception of employees working in a private hospital in İzmit province according to their socio-demographic characteristics or not. In this context the study primarily determined the leadership behaviors perception levels of the employees. Then the study examined whether there were significant differences in the leadership behaviors perception of the employees according to

their socio-demographic characteristics or not. The study used the “Leadership Behaviors Scale” comprising 3 subscales and 36 statements, which was developed by Ekvall and Arvonen (1991) and was adapted into Turkish by Tengilimoğlu (2005). The study used percentage, frequency, mean, independent samples t-test and one-way ANOVA tests for the analyses. As a result, the study found that the employees had a higher level of person, production and change oriented leadership behaviors perception. There were no significant differences in the leadership behaviors perception of the employees according to their marital status, educational level, age group and time of working with the manager. However, there were significant differences in their perception according to their sex and occupational groups.

Key Words: Leadership Behaviors, Person Oriented Leadership, Production Oriented Leadership, Change Oriented Leadership, Health Employees.